

	<p style="text-align: center;"><b>MAHATMA GANDHI UNIVERSITY</b> Kottayam, Kerala</p> <p style="text-align: center;"><b>Undergraduate Programmes (HONOURS)</b> <b>2024 Admission Onwards</b></p>
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SYLLABUS					
SIGNATURE COURSE					
<b>Name of the College</b>	Seth Ram Bahadur Singh Gujarati College, Kochi				
<b>Faculty/ Discipline</b>	Commerce				
<b>Programme</b>	BCom (Hons)				
<b>Course Coordinator</b>	Parul V Mehta				
<b>Contributors</b>	Aarya S				
<b>Course Name</b>	FORENSIC ACCOUNTING				
<b>Type of Course</b>	VAC				
<b>Specialization title</b>	This Signature Course does not have a specialization.				
<b>Course Code</b>	MG3VACCOMA00				
<b>Course Level</b>	200				
<b>Course Summary</b>	This course offers a foundational understanding of forensic accounting, focusing on its role in detecting, preventing and investigating financial fraud.				
<b>Semester</b>	3	<b>Credits</b>			<b>Total Hours</b>
<b>Course Details</b>	<b>Learning Approach</b>	Lecture	Tutorial	Practical	Others
		3	0	0	0
<b>Pre-requisites, if any</b>					

#### Course Outcomes (CO)

Number of COs			4	
CO No.	Expected Course Outcome	Learning Domains *	PO No	
1	Understand the fundamental concepts, nature and scope of forensic accounting	U	PO1, PO10	
2	Identify and describe various types of financial frauds	U	PO1, PO8	
3	Analyze fraud indicators using the fraud triangle and recognize key warning signs and risk factors.	AN	PO1, PO8	
4	Basic analytical techniques and investigative techniques to detect red flags	A	PO1, PO2, PO10	

\*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)

#### CO-PO Articulation Matrix

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	1	-	-	-	-	-	-	-	-	1

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 2	1	-	-	-	-	-	-	2	-	-
CO 3	1	-	-	-	-	-	-	2	-	-
CO 4	1	2	-	-	-	-	-	-	-	1

'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).

## Course Content

Content for Classroom transaction (Units)

Module	Units	Course Description	Hrs	CO No.
1	Introduction to Forensic Accounting			
	1.1	Definition - nature - scope of Forensic Accounting	3	["1"]
	1.2	History and evolution of forensic accounting - Emerging trends in forensic accounting	3	["1"]
	1.3	Differences between audit, investigation, and forensic accounting	3	["1"]
	1.4	Forensic Accountant - Skills and qualifications required for a forensic accountant - Role of forensic accountants	4	["1"]
2	Financial Frauds and its Types			
	2.1	Definition - Nature and Characteristics of financial fraud	3	["2"]
	2.2	Types of Financial Frauds -Corporate frauds - Banking frauds - Insurance frauds	3	["2"]
	2.3	Preventive measures and legal remedies - Recent legal reforms and initiatives	3	["2"]
	2.4	Regulatory Framework and Role of Agencies in Detecting and Preventing Financial Frauds	3	["2"]
	2.5	(For CCA only) Case studies on Financial Frauds	2	["2"]
3	Fraud Triangle, Red Flags and fraud detection techniques			
	3.1	Fraud triangle: pressure, opportunity, rationalization	3	["3"]
	3.2	Behavioral indicators of fraud	2	["3"]
	3.3	Internal vs external fraud - Risk factors and fraud warning signs	3	["3"]
	3.4	Fraud Detection Techniques - Benford's Law - Concept and origin - Applicability - Limitations	5	["4"]
	3.5	Importance of Documentation in fraud investigation - Techniques for reviewing documents for fraud indicators - Role of interviews in fraud detection	5	["4"]

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> 1.Lecture 2. Group Discussion 3. Expert talk
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<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b> Mode of Assessment: Theory
	<b>A. Continuous Comprehensive Assessment (CCA)</b> • <b>Theory - 25 Marks</b> 1.Group Presentation on Emerging trends in financial crime investigation 2.Role play - Students act as forensic accountants and company staff in a fraud case. Accountants conduct interviews, identify red flags, and present a brief investigation report. 3.MCQ test 4.Case Study
	<b>B. End Semester Evaluation (ESE)</b> • <b>Theory - 50 Marks</b> Assessment Methods - Multiple Choice Questions Duration of Examination - 0.75 Hrs Pattern of examination for Theory - MCQ Different parts of written examination - Part - A , B Answer Type: • PART - A ◦ MCQ - (24 out of 26 ) - $24 \times 1 = 24$ • PART - B ◦ MCQ - (13 out of 15 ) - $13 \times 2 = 26$

## References

- 1. Bologna, G. J., & Lindquist, R. J. (1995). Fraud auditing and forensic accounting (2nd ed.). Wiley.
- 2. Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. F. (2019). Fraud examination (6th ed.). Cengage Learning.
- 3. Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2006). Fraud auditing and forensic accounting (3rd ed.). Wiley.

## Affidavit

- We, Seth Ram Bahadur Singh Gujarati College, Kochi and Parul V Mehta, agree to permit the use of our proposed course syllabus by other faculty members within the same discipline for course delivery at their respective institutions.
- We, Seth Ram Bahadur Singh Gujarati College, Kochi, agree to appoint a new course coordinator for the proposed FORENSIC ACCOUNTING in the event of the unavailability of the currently nominated coordinator. This appointment will ensure the continued coordination of course delivery, assessments, and all related academic responsibilities necessary for the successful implementation of the signature course, for as long as the college offers this programme.
- We, Seth Ram Bahadur Singh Gujarati College, Kochi and Parul V Mehta, declare that no part of this signature course submitted here for approval has been taken from the course content developed by, or from any of the course titles prepared by, the BoS/expert committee in the same discipline under our University.