

## Liverpool John Moores University

Title: Forensic Financial Analysis  
Status: Definitive  
Code: **7006LBSIF** (128051)  
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management  
Teaching School/Faculty: Business and Management

| Team           | Leader |
|----------------|--------|
| Nobert Osemeke | Y      |
| Nedal Sawan    |        |

**Academic Level:** FHEQ7      **Credit Value:** 10      **Total Delivered Hours:** 33  
**Total Learning Hours:** 100      **Private Study:** 67

### Delivery Options

Course typically offered: Semester 2

| Component | Contact Hours |
|-----------|---------------|
| Lecture   | 33            |

**Grading Basis:** 50 %

### Assessment Details

| Category | Short Description | Description       | Weighting (%) | Exam Duration |
|----------|-------------------|-------------------|---------------|---------------|
| Report   | Report            | Individual Report | 100           |               |

### Aims

*To introduce students to the role of forensic accountant in a range of organisational contexts and assist them to acquire real world practical experience in order to identify, investigate and understand forensic financial analysis.*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Critically review the causes and consequences of financial statement fraud.
- 2 Demonstrate an understanding of the importance of business and professional ethics.
- 3 Critically evaluate fraud investigation techniques.

### **Learning Outcomes of Assessments**

The assessment item list is assessed via the learning outcomes listed:

|                   |   |   |   |
|-------------------|---|---|---|
| Individual Report | 1 | 2 | 3 |
|-------------------|---|---|---|

### **Outline Syllabus**

*Introduction to forensic accounting.*  
*Creative accounting.*  
*Psychology and investigation of fraud.*  
*Corporate financial crime and money laundering.*  
*Financial statement fraud.*  
*Forensic accountant as expert witness.*  
*Business and professional ethics.*

### **Learning Activities**

Lectures will provide students with core knowledge and understanding. The VLE will be used to further contextualise this knowledge and understanding.

### **Notes**

Forensic analysis continues to play a significant role within the finance and accounting discipline. This module will expose students to forensic analysis and the methods used in order to identify malpractice.