



جامعة الامير سلطان
PRINCE SULTAN
UNIVERSITY



رؤية VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

Dr. Samar El Sayad (Course Leader)

Course Specification 2020-2021



Course Title:	FORENSIC ACCOUNTING & CYBERSECURITY
Course Code:	ACC444
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation



International Accreditation



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A. Course Identification

1. Credit hours: 3
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Year 4 (Semester 2)
4. Pre-requisites for this course (if any):
<ul style="list-style-type: none"> • COMPUTER APPLICATIONS FOR BUSINESS (CS 202) • AUDITING & ASSURANCE (ACC348)
5. Co-requisites for this course (if any): None

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	X	70%
2	Blended		
3	E-learning	X	30%
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	39
2	Laboratory/Studio	-
3	Tutorial	-
4	Others (Major Exam, presentation, AICPA Certification)	21
	Total	60

B. Course Objectives and Learning Outcomes

1. Course Description

This course provides fundamental knowledge about forensic accounting. Topics include the professional standards that apply to forensic accounting, legal system, managing forensic engagement, gathering information, discovery, and reporting. It also covers some cybersecurity topics such as cyberattacks and data protection.

2. Course Main Objective

The main of purpose of this course is to develop thorough understanding of financial fraud and white-collar crimes through the lens of forensic accounting. It provides insights about the accounting techniques that can be used to evaluate data in financial crimes. As forensics accounting and cybersecurity go hand in hand, this course, also, gives a brief introduction about cybersecurity risks and how to protect data. Also, the course enables students to gain AICPA Fundamentals of Forensic Accounting Certificate.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding:	
1.1	Identify the accounting techniques to evaluate data in investigating financial crimes.	PLO 1.1
1.2	Demonstrate an in-depth understanding of how to manage forensic investigation into financial crimes and cybersecurity risk.	PLO 1.1
2	Skills:	
2.1	Assess to what extent accounting techniques help in investigating financial crimes.	PLO 2.1
2.2	Ability to protect data from attacks.	PLO 2.1
2.3	Apprehend the relevant regulatory issues when dealing with financial crimes.	PLO 2.1
3	Values:	
3.1	Demonstrate effective team work in group assignments and discussions.	PLO 3.2

C. Course Content

No	List of Topics	Contact hours
1	AICPA Guidelines for Forensic Accounting Engagement & the role of Forensic Accountant. <ul style="list-style-type: none"> • Applicable Guidance for Forensic Accounting. • Attestation Vs. Forensic Accounting • AICPA’s Code of Professional Conduct • Auditor Vs. Forensic Accountant • Skills of Forensic Accountant • Forensic Accounting Engagement 	3
2	Basic Structure of the Legal System & Forensic Engagement Management <ul style="list-style-type: none"> • Civil and Criminal Laws • Resolving disputes • Bankruptcy • Preliminary Procedures • Scope of Forensic Engagement • Reporting 	3
3	Collecting Evidence & Conducting Interviews <ul style="list-style-type: none"> • Finding Evidence • Evidence Retention • Interview planning • Interview Facilitation 	3
4	Investigative Techniques & Testimony <ul style="list-style-type: none"> • Investigative Approaches • Fraud Investigation Techniques • Valuing Assets • Litigation & Expert Consultants • Depositions & Trials 	3
5	Reporting & Bankruptcy	3

	<ul style="list-style-type: none"> • Reporting Requirements • General Standards Rule • Reports Examples • Types and Forms of Bankruptcies • Role of Forensic Accountants in Bankruptcy Engagement • Bankruptcy Fraud 	
6	Technology & Forensic Engagements <ul style="list-style-type: none"> • Computer Forensic Engagement • Electronically Stored Information • Data Visualization • Data Mining Vs. Data Analysis • Challenges 	3
7	Economic & Intellectual Property Infringement Damages & Family Law Engagements <ul style="list-style-type: none"> • Components of Economic Damage Analysis • Calculations of Economic Damages • Examples • Laws & Economic Damages • Intellectual Property Infringement Damages • Calculations of Infringement Damages • Forensic Accountant Tasks in Family Law Engagements 	5
8	Fraud and Asset Misappropriation <ul style="list-style-type: none"> • Types of Fraud • Fraud Prevention • Fraud Detection • Risk Assessment • Fraud Investigation • Role of Forensic Accountants • Asset Misappropriation 	3
9	Litigation Matters Valuation <ul style="list-style-type: none"> • Valuation Engagement • Gathering Information • Analyzing Data • Reporting 	4
10	Cybersecurity & its Importance <ul style="list-style-type: none"> • Introduction • The importance of cybersecurity • Accountants role in cybersecurity • Key Concepts 	3
11	Cyberattacks & Data Protection <ul style="list-style-type: none"> • Types of Cyberattacks • Attacks Prevention • Data Protection 	3
12	Project Work & Revision	3
Total		39

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.1	Identify the accounting techniques to evaluate data in investigating financial crimes.	A combination of lectures, discussion and case studies	Examinations, assignments, project
1.2	Demonstrate an in-depth understanding of how to manage forensic investigation into financial crimes and cybersecurity risk.	Lectures and discussions	Examinations
...			
2.0	Skills		
2.1	Assess to what extent accounting techniques help in investigating financial crimes.	A combination of lectures and case studies	Examinations, assignment
2.2	Ability to protect data from attacks.	A combination of lectures and case studies	Examinations
2.3	Apprehend the relevant legal issues when dealing with financial crimes.	A combination of lectures and problem solving exercises	Examinations
3.0	Competence		
3.1	Demonstrate effective team work in group assignments and discussions	A combination of lectures and discussions	Assignment & Project
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignments and Project	Continuous	20%
2	Major Exam I	7	20%
3	Fundamentals of Forensic Accounting Certificate	14	20%
4	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Instructors allocate six office hours per week for students' consultation (4 office hours and 2 academic advising hours). In addition, students are welcomed anytime by appointment if they cannot come during the office hours.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	N/A
Essential References Materials	AICPA Fundamentals of Forensic Accounting Certificate Material
Electronic Materials	Moodle (LMS), E-learning resources from AICPA
Other Learning Materials	<ul style="list-style-type: none"> Essentials of Forensic Accounting (AICPA) 2nd Edition, by Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, Carl Pacini Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, 1st Edition, by Al Naqvi Cybersecurity Fundamentals for Finance and Accounting Professionals Certificate, 1st Edition, by AICPA

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	<ul style="list-style-type: none"> Classroom with 25 seating capacity
Technology Resources (AV, data show, Smart Board, software, etc.)	<ul style="list-style-type: none"> Smartboard (Overhead projector and Screen) Whiteboard LMS, Google Meet Microsoft Office IDEA Internet Connection
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	Direct assessment – Classroom observation Indirect assessment - Course Evaluation Survey
Extent of achievement of course learning outcomes	Faculty	Direct assessment – Academic assessment (AOL) Rubrics assessment Indirect assessment

Quality of learning resources	Student	Course Evaluation Survey Indirect assessment Course Evaluation Survey
Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department of Accounting Council
Reference No.	Term 202, Meeting No. 6
Date	May 6, 2021