

Course Description – Curriculum 2013

Subject: AC342 Forensic Accounting

Credits: 3

Prerequisite: AC316

Description: Fundamental contemporary concept and practice of forensic accounting, the nature of fraud, classification of fraud, characteristics of persons who commit fraud and their motivation, the role of accountant in prevention, detection, and investigation of fraud, as well as evidence collection for litigation service. scope of contemporary forensic accounting ; money laundering, fraud in e-commerce and identity theft.