



# MSc Forensic Accounting

## *Programme Specification*

### **Primary Purpose**

Course management and quality assurance.

### **Secondary Purpose**

Detailed information for students, staff and employers. Current students should refer to the related Course Handbook for further detail.

### **Disclaimer**

The University of Portsmouth has checked the information given in this Programme Specification. We will endeavour to deliver the course in keeping with this Programme Specification; however, changes may sometimes be required arising from annual monitoring, student feedback, review and update of units and courses. Where this activity leads to significant changes to units and courses, there will be prior consultation of students and others, wherever possible, and the University will take all reasonable steps to minimize disruption to students. It is also possible that the University may not be able to offer a unit or course for reasons outside of its control, for example; the absence of a member of staff or low student registration numbers. Where this is the case, the University will endeavour to inform applicants and students as soon as possible. Where appropriate, the University will facilitate the transfer of affected students to another suitable course.

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## Course Details

### **1. Named Awards**

MSc Forensic Accounting

### **2. Course Code (and UCAS Code if applicable)**

C2401F; C2041P

### **3. Awarding Body**

University of Portsmouth

### **4. Teaching Institution**

University of Portsmouth

### **5. Accrediting Body**

None

### **6. QAA Benchmark Groups**

QAA Benchmark Statement - Business and Management (2015)

### **7. Document Control Information**

Version 1, August 2018

### **8. Effective Session**

2018/2019

### **9. Author**

Mrs Christina Philippou

### **10. Faculty**

Faculty of Business and Law

### **11. Subject Group**

Accounting and Financial Management

## Curriculum

### **12. Educational Aims**

The MSc Forensic Accounting Programme:

There is an increasing demand globally for the specialist knowledge and skills relating to the practice of forensic accounting, defined as "...the application of accounting principles, theories and disciplines to facts or hypotheses at issue in a legal dispute, and encompasses every branch of accounting knowledge." (Technical Working Group for Education in Fraud and Forensic Accounting USA, 2007).

The MSc Forensic accounting aims to provide a progressive, challenging and stimulating framework of study and to equip students to work as professionals in the field of forensic accounting. Through advanced scholarship and application of professional forensic accounting tools, models, techniques and knowledge, graduates will gain the necessary comprehensive skills in this specialist expert area. The programme covers the three core areas of forensic accounting: litigation support, expert witnessing and fraud examination.

More generally the programme aims to:

- Provide learning relevant to the development of a fulfilling professional career.
- Provide an accredited qualification which will enhance graduates' career development and professional advancement.
- Develop a range of key professional and personal skills through the provision of a wide number of opportunities in the study programme
- Accommodate the diversity of student backgrounds and variety of intended professional focus within a flexible programme of study.
- Develop a critical, questioning, evaluative approach in the assessment of financial data.
- Develop investigatory and research skills of a professional nature.

### 13. Reference Points

The following reference points have been consulted in the development of this programme to demonstrate that the programme has currency and relevance within the academic, professional and employer communities.

- University of Portsmouth Curricula Framework Document Sept 2014
- The scholarship and research expertise of academic members of staff
- Education and Training in Fraud and Forensic Accounting: A Guide for Educational Institutions, Stakeholder Organizations, Faculty, and Students (March 2007 - exposure draft) NIJ
- Forensic Accounting Education: A Survey of Academicians and Practitioners (March 2004) Zabihollah Rezaee, D Larry Crumbley, Robert C Elmore
- University of Portsmouth Strategic Plan 2015-2020
- The University policies on RPL
- QAA Code of Practice for the Assurance of Academic Quality and Standards in Higher Education, including Subject Benchmark Statement for Master's Degrees in Business and management, June 2015.
- Framework for Higher Education Qualifications (FHEQ), Nov 2014, at Level 7.
- Requirements of Professional and/or Statutory Regulatory Bodies
- Occupational Standards
- Principles for Responsible Management Education (PRME) initiative

### 14. General Learning Outcomes

#### Level 7

Master's degrees/Postgraduate Certificates/Postgraduate Diplomas are awarded to students who have demonstrated:

- a systematic understanding of knowledge, and a critical awareness of current problems and/or new insights, much of which is at, or informed by, the forefront of their academic discipline, field of study or area of professional practice
- a comprehensive understanding of techniques applicable to their own research or advanced scholarship
- originality in the application of knowledge, together with a practical understanding of how established techniques of research and enquiry are used to create and interpret knowledge in the discipline

- conceptual understanding that enables the student:
  - to evaluate critically current research and advanced scholarship in the discipline
  - to evaluate methodologies and develop critiques of them and, where appropriate, to propose new hypotheses

Typically, holders of the qualification will be able to:

- deal with complex issues both systematically and creatively, make sound judgements in the absence of complete data, and communicate their conclusions clearly to specialist and non-specialist audiences
- demonstrate self-direction and originality in tackling and solving problems, and act autonomously in planning and implementing tasks at a professional or equivalent level
- continue to advance their knowledge and understanding, and to develop new skills to a high level

And holders will have:

- the qualities and transferable skills necessary for employment requiring:
  - the exercise of initiative and personal responsibility
  - decision-making in complex and unpredictable situations
- the independent learning ability required for continuing professional development

## 15. Learning Outcomes

### A. Knowledge and Understanding (BS3.8<sup>1</sup>) of:

- A.1 The professional and theoretical material in the areas of forensic accounting; Litigation advisory services, fraud and criminology.
- A.2 The theoretical and practical models and techniques which are applied in the practice of forensic accounting.
- A.3 The analytical, investigatory and reporting techniques applicable within a litigation focused framework.
- A.4 The key developments in academic research and professional practice within the field of forensic accounting and financial crime and how these concepts and ideas might be applied in practice.

### B. Cognitive (Intellectual or Thinking) Skills (BS3.8, BS3.13), able to:

- B.1 Identify, define and explore forensic accounting concepts using logical and creative approaches.
- B.2 Analyse and critically evaluate evidence from a range of sources.
- B.3 Select and apply relevant models to support high quality decision making.
- B.4 Argue cogently in oral and written form.
- B.5 Reflect on own learning and apply skills to actively manage studies.

### C. Practical (Professional or Subject) Skills (BS3.8), able to:

- C.1 Evaluate, analyse and interpret financial and statistical data.
- C.2 Investigate, evaluate and synthesise complex and fuzzy information sets integrating financial and legal perspectives.
- C.3 Apply a range of approaches in dispute resolution.
- C.4 Prepare and deliver critical expert evidence using a variety of presentational visual and verbal techniques.

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<sup>1</sup> BS3.8 etc refer to relevant extracts from Subject Benchmark Statement for Master's Degrees in Business and Management, June 2015

- C.5 Update professional knowledge using resources on the internet.
- C.6 Use networking skills, possibly including global/international interaction.

**D. Transferable (Graduate and Employability) Skills (BS3.13), able to:**

- D.1 Deal with complex issues both systematically and creatively. Make sound judgements in the absence of complete data and communicate their conclusions clearly to specialist and non-specialist audiences.
- D.2 Use information technology as a research, investigative and communication tool.
- D.3 Read, understand and be critically aware of complex documents from own and related fields of practice.
- D.4 Identify problems and use problem-solving methods in own professional practice and developing areas.
- D.5 Self-appraise learning strengths and needs. Plan, manage deliver and evaluate own work against agreed criteria.
- D.6 Work effectively in teams, with academic tutors and with colleagues to achieve goals.

**16. Learning and Teaching Strategies and Methods**

Formal tutor delivered lectures supported by independent research based learning, facilitating interactive class discussions. Practical application of conceptual techniques in contextual and situational environments. The use of case studies, problem solving applications and exercises in group work activity. (A1, A2, A3, A4)

Interactive classroom discussions complemented by problem solving and situational activities, case studies, independent learning. (B1, B2, B3, B4, B5)

Interactive classroom presentations, discussions and contextual situational activities complemented by problem solving activity, case studies and independent learning. (C1, C2, C3, C4, C5, C6)

Interactive classroom discussions complemented by problem solving activities, case studies, contextual and situational presentations and independent research. (D1, D2, D3, D4, D5, D6).

**17. Assessment Strategy**

Unseen written examinations, professional reports including work based learning, coursework assignments and dissertation/professional practitioner project. (A1, A2, A3, A4)

Unseen written examination. (B1, B2, B3, B4)

Unseen written examination, coursework, including work based learning assignments and reports, student investigations and presentations and the dissertation. (B1, B2, B3, B4, B5)

Unseen written examinations. (C1, C2)

Coursework including professional reports, independent contextual and situational presentations, case based group work and the dissertation. (C1, C2, C3, C4, C5, C6)

Coursework including professional reports, independent contextual and situational presentations, case based group work and the dissertation.

The assessment strategy enables students to demonstrate s/he has realised the learning outcomes of the programme and reached the standards required for the award. It enables students to develop a systematic understanding and mastery of the academic content and its application to the forensic accounting environment. Formative and summative assessment modes are used on the programme and assessment artefacts include unseen written examinations, coursework, presentations, professional reports, work based learning, student investigations and a substantial self-directed project in the form of the dissertation/professional practitioner project. Formative assessment will be facilitated through the seminar framework whereby student preparation for problem solving and discussion will be considered and collectively peer reviewed by the students. Feedback will be

enabled by consequent discussions. Coursework summative assessments will require the student to demonstrate their critical appreciation and understanding with regard to the appropriate and effective application of a variety of evaluative and interpretive frameworks. The end of unit examination summative assessment addresses material across the range of the curriculum.

The assessment strategy ensures that individual students are treated fairly, assists the learning process and ensures that the standard of the award is maintained. Assessment methods are appropriate to the learning outcomes being assessed and reflect the teaching and learning strategies used. The assessment strategy encourages problem setting and problem solving and helps develop specific competencies requiring synthesis of knowledge and techniques.

## 18. Course Structure, Progression and Award Requirements

See [Unit Web Search](#)<sup>2</sup> for full details on the course structure and units

- The Course consists of four compulsory initial units of 30 credits. Each credit represents approximately 10 hours of study time (300 hours for each of the initial units). Accreditation of Prior Learning can result in the award of up to one half of the credit for these initial units.
- The initial units are followed by an individual dissertation (research project) or professional practitioner project of 60 credits submitted by the end of September of the year in which the taught units are completed. Two routes are offered for the MSc Forensic Accounting: A full time version lasting 12 months and a part time version lasting 30 months. It is intended that opportunities for blended learning will be used to create flexibility for individual students in their mode of study.
- The part-time route offers opportunities to people in employment to gain credit through a structured programme of study using work based projects, referred to as 'Professional Development Learning'.
- The MSc Forensic Accounting programme requires the accumulation of 180 credit points. Successful study of four of the initial units entitles the student to an exit award of Postgraduate Diploma.

## 19. Employability Statement

Employability is a clear focus of the programme of studies. The key driver for this is the personal tutor system with its directed meetings, each semester, which address the primary issues of personal development planning, including CV formulation and preparation. In addition the dissertation topic choice is framed around a career aspirations discussion with each student in the second semester. The programme has links with the Association of Certified Fraud Examiners.

Much of the curriculum is focussed on the practical application of techniques and knowledge which is facilitated by the use of auditing and @Risk simulation software, advanced Microsoft Office skills development and expert decision analysis software. All students are also able to gain in depth experience and training on the Bloomberg financial markets trading system, available at the Business School. This embedded portfolio of professional knowledge based learning enables students to graduate with key work place skills for the financial and investigative accounting services sector.

## Course Management

### 20. Support for Student Learning

- The Course is managed by a Course Leader
- Collaborative programmes are managed on a day-to-day basis by the University Contact who may or may not be the Course Leader

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<sup>2</sup> [www.port.ac.uk/unitwebsearch](http://www.port.ac.uk/unitwebsearch)

- The Combined Honours Degree is managed by a Course Leader from one subject area and a Deputy Course Leader from the other
- Extensive induction programme introduces the student to the University and their course
- Each student has a personal tutor, responsible for pastoral support and guidance
- University support services include careers, financial advice, housing and counselling
- The Academic Skills Unit (ASK)
- PBS Study Support Tutors
- The Additional Support and Disability Advice Centre (ASDAC)
- Excellent library facilities
- Student course and unit handbooks provide information about the course structure and University regulations
- Feedback is provided for all assessments
- Personal Development Planning (PDP) for all awards

## 21. Admissions Criteria

### A. Academic Admissions Criteria

Applicants seeking entry to the Course must satisfy the University that there is a good expectation that they will be able to fulfil the defined objectives and to achieve the standard required for the award. Applicants will be expected to have a relevant first degree or relevant experience and will be expected to possess basic numeracy skills.

This will normally be the case if the applicant has one of the following:

1. An undergraduate degree with a classification of at least 2:2 in a subject area compatible with this course.
2. Qualifications of national and overseas examination bodies and professional institutions which are recognised as being equivalent to the above.

Applicants who do not hold any of the above qualifications will be considered for entry on the basis of other academic, professional and/or vocational qualifications awarded by any institution or examination body recognised as equivalent to any of the above qualifications. Recognition of prior certificated or experiential learning (RPL) may be granted as all or part of the admission qualification.

For students whose first language is not English, IELTS band 6.5 certification or equivalent (with a minimum of 6.0 in each category) is required.

### B. Disability

The University makes no distinction in its admissions policy with regard to disability and will endeavour to make all reasonable adjustments in order to make it possible for students to study at Portsmouth on a course of their choice.

## 22. Evaluation and Enhancement of Standards and Quality in Learning and Teaching

### A. Mechanisms for Review and Evaluation

- Course Leader's Annual Standards and Quality Evaluative Review
- Head of Department's Annual Standards and Quality Evaluative Review
- Unit and Course Level student feedback considered at Board of Studies
- Unit Assessment Board consideration of student performance for each programme
- Annual Standards and Quality Reports to Board of Studies, including consideration of Subject and Award External Examiner Reports
- Periodic Programme Review



- Student Representatives and Student/Staff Consultative Committees
- National Postgraduate Taught Experience Survey
- Staff Performance and Development Review
- Peer Review and Development Framework
- Faculty Learning and Teaching Committee

#### **B. Responsibilities for Monitoring and Evaluation**

- Unit Co-ordinators for unit content and delivery
- Course Leader for day-to-day running of course
- Board of Studies with overall responsibilities for operation and content of course
- Head of Department
- Associate Dean (Academic)
- Associate Dean (Students)
- Quality Assurance Committee
- Unit, Award and Progression Board of Examiners

#### **C. Mechanisms for Gaining Student Feedback**

- Student Representation on Board of Studies
- Student Staff Consultative Committees
- Unit and Course level student feedback questionnaires
- University participates in external student surveys, e.g. Postgraduate Taught Experience Survey (PTES), Postgraduate Research Experience Survey (PRES) and International Student Barometer (ISB)

#### **D. Staff Development Priorities**

- Academic staff undertake activities related to research, scholarship, teaching and learning and student support and guidance
- Annual staff performance and development reviews match development to needs
- Managers undertake a variety of management development programmes
- New academic staff required to undertake appropriate University of Portsmouth learning and teaching programmes
- Academic staff new to teaching are required to take iPROF; all staff, including part-time hourly paid, are encouraged to seek Higher Education Academy membership
- Academic staff undertake initial and continuing professional development within the Academic Professional Excellence Framework (APEX) programme which is aligned with the Higher Education Academy (HEA)'s UK Professional Standards Framework (UKPSF)
- Support staff are encouraged to attend short courses in areas such as minute taking, and specific IT packages

### **23. Assessment Regulations**

The current University of Portsmouth academic regulations will apply to this programme (see [Assessment and Regulations](#)<sup>3</sup>).

### **24. Role of Externals**

Subject External Examiners who will:

- Oversee unit assessment and usually attend Unit Assessment Boards

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<sup>3</sup> <http://www2.port.ac.uk/departments/services/academicregistry/qmd/assessmentandregulations/>

- Review unit assessment strategy
- Sample assessment artefacts
- Present report to Unit Assessment Boards

Award External Examiners (usually also a Subject External Examiner) who will:

- Oversee and attend Award/Progression Boards
- Scrutinise and endorse the outcomes of assessment
- Ensure that the standard of the award is maintained at a level comparable with that of similar awards elsewhere in the United Kingdom

## 25. Indicators of Standards and Quality

### A. Professional Accreditation/Recognition

None.

### B. Periodic Programme Review (or equivalent)

March 2017 - The fitness of purpose of curriculum was confirmed and the annual monitoring and review processes were found to be effective.

### C. Quality Assurance Agency

QAA Higher Education Review, March 2015, judgements about standards and quality meet UK expectations (*for full report see [QAA Higher Education Review of the University of Portsmouth, March 2015](#)*<sup>4</sup>).

### D. Others

None.

## 26. Further Information

Further information may be found in:

- Student Handbook
- University of Portsmouth Curriculum Framework Document
- University of Portsmouth Prospectus
- [University of Portsmouth](#)<sup>5</sup> and [School/Department](#)<sup>6</sup> websites

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<sup>4</sup> <http://www2.port.ac.uk/departments/services/academicregistry/qmd/filetodownload,195140,en.pdf>

<sup>5</sup> [www.port.ac.uk/](http://www.port.ac.uk/)

<sup>6</sup> [www.port.ac.uk/accounting-and-financial-management/](http://www.port.ac.uk/accounting-and-financial-management/)