HKU BUSINESS SCHOOL
港大經管學院

Inspire·Empower·Lead

1. General Information

Course Subject	ACCT
Course Number	3119
Course Title	Forensic Accounting, Fraud Investigation and Prevention
Academic Years	2026-2027
Grading Method	Letter

2. Instructors

Professor Leung,Shek Ling Olivia
Office: Room 1219 /F K.K. Leung Building
Email: lolivia@hku.hk
Office: 39177033
Consultation: Fri 4:00 PM-6:00 PM(By appointment)
Subclasses: 2A

4. Course Description

Course Description	This course aims to introduce students to the fundamental principles of forensic accounting, increase their awareness of various fraud schemes and associated red flags, and enable them to interpret real-world fraud scenarios. It also focuses on promoting fraud detection and prevention strategies, as well as supporting investigative processes. Students will engage with the course material through diverse teaching and learning activities, including case analyses, presentations, role-playing, discussions, and industry talks.
Prerequisites	ACCT1101: Introduction to Financial Accounting

5. Course Objectives

1. Equip students with knowledge on forensic accounting and a comprehensive understanding of various fraud schemes.
2. Enable students to apply accounting principles and financial statement analysis techniques to detect fraudulent activities.
3. Foster the exercise of professional judgement in fraud detection and investigative processes.
4. Develop the ability to assess fraud risks and design effective fraud prevention strategies.
5. Enhance communication, teamwork, and presentation skills to support effective professional engagement.

6. Faculty Learning Goals

Goal 1: Acquisition and internalization of knowledge of the programme discipline

Goal 2: Application and integration of knowledge

Goal 3: Inculcating professionalism

6. Faculty Learning Goals
Goal 4: Developing global outlook
Goal 5: Mastering communication skills
Goal 6: Cultivating leadership

7. Course Learning Outcomes						
Course Teaching and Learning Activities	Aligned Faculty Learning Goals					
	1	2	3	4	5	6
CLO1. Apply forensic accounting knowledge to understand fraud schemes.	✔	✔	✔	✔		
CLO2. Utilize financial statement analysis techniques to identify red flags and interpret signs of fraudulent activities.	✔	✔	✔	✔		
CLO3. Adopt an analytical mindset to formulate strategies for fraud detection and investigation.	✔	✔	✔	✔		✔
CLO4. Assess fraud risks and design effective fraud prevention measures.	✔	✔	✔	✔		
CLO5. Communicate and present findings and solutions effectively, both individually and within team settings, orally and in writings.					✔	✔

8. Course Teaching and Learning Activities		
Course Teaching and Learning Activities #	Expected Study Hours	Study Load (% of study)
T&L1. Lectures	30	25
T&L2. Case analyses and Group Presentation	60	50
T&L3. Self-Study	30	25
	Total: 120	Total: 100

9. Assessment Methods			
Assessment Methods	Description	Weight %	Aligned Course Learning Outcomes
A1. Lecture Participation	Each student is required to participate in lecture activities and discussions.	25%	1,2,3,4,5
A2. In-class Assignments	Each student is required to complete in-class assignments on topics covered during lecture.	30%	1,2,3,4,5
A3. Group Presentation	Each group is required to analyse a case and deliver a presentation.	25%	1,2,3,4,5
A4. Summative Test	Each student is required to take a test to demonstrate his/her understanding and applications of the topics covered in the course.	20%	1,2,3,4,5

Assessment Rubrics	
A1. Lecture Participation	
A+,A,A-	Consistently participated in class discussions and contributed valuable insights.
B+,B,B-	Was somewhat prepared for class discussions and occasionally shared views.
C+,C,C-	Was not well prepared for class discussions.
D+,D	Was not well prepared for class discussions; Spent in-class time on other non-class related activities.
F	Poorly prepared for class discussions; Spent in-class time on other non-class related activities.
A2. In-class Assignments	
A+,A,A-	Submitted all assignments. The submitted assignments are highly comprehensive and cover all relevant issues in detail. They are well-organized and easy to navigate.
B+,B,B-	Submitted most assignments. The submitted assignments cover most relevant issues in some detail. They include some relevant data and metrics, but many not be as robust as it could be. The submitted assignments are generally well-organized, but may be difficult to navigate in some areas.
C+,C,C-	Submitted some assignments. The submitted assignments include some information on relevant issues, but they may be incomplete or lacking in detail. The submitted assignments include some data and metrics, but they may not be very useful or relevant. They may be poorly organized or difficult to navigate.
D+,D	Occasionally submitting assignments. The submitted assignments are incomplete or missing information on many relevant issues. They include little or no relevant data or metrics. The submitted assignments may be poorly organized and difficult to navigate.
F	Not submitting assignments. The submitted assignments are missing or incomplete on nearly all relevant issues. They include no relevant data or metrics. They are disorganized and difficult to navigate.
A3. Group Presentation	
A+,A,A-	The presentation demonstrated a deep understanding of the topic. The topic was covered in a highly professional and organized manner.
B+,B,B-	The presentation demonstrated a sound understanding of most aspects of the topic. The topic was covered in a professional and organized manner.
C+,C,C-	The presentation demonstrated a good understanding of most aspects of the topic. The topic was covered in an organized manner.
D+,D	The presentation demonstrated a basic understanding of most of the topic. The topic was covered in a basic manner.
F	The presentation did not demonstrate sufficient understanding and comprehension of the topic. The topic was not covered at an acceptable level and was poorly organized.
A4. Summative Test	
A+,A,A-	Provided accurate solutions to all problems, gave detailed and insightful responses to essay questions and scored correctly on more than 90% of the multiple choice questions
B+,B,B-	Provided accurate solutions to some problems, gave detailed responses to some essay questions and scored correctly on less than 90% of the multiple choice questions.

Assessment Rubrics	
C+,C,C-	Provided accurate solutions to a few problems, gave limited responses to some essay questions and scored correctly on less than 80% of the multiple choice questions.
D+,D	Provided inaccurate solutions to a few problems, gave unclear responses to most essay questions and scored correctly on less than 70% of the multiple choice questions.
F	Skipped some problems or provided inaccurate solutions to most problems, gave poor responses to most essay questions and scored correctly on less than60% of the multiple choice questions.

10. Course Grade Descriptors	
A+,A,A-	• Demonstrate a strong understanding of all relevant knowledge • Handling questions professionally • High participation in discussions • Present arguments that have an element of originality • Achieve a standard of excellent performance in the exams with very accurate computation and very good analytical and problem-solving skills • Excellent performance in assignments
B+,B,B-	• Demonstrate a good understanding of all relevant knowledge • Handling questions logically • Good participation in discussions • Present arguments that go beyond the lecture and textbook • Achieve a standard of good performance in the exams with accurate computation and good analytical and problem-solving skills • Good performance in assignments
C+,C,C-	• Demonstrate a basic understanding of the concepts involved • Fairly address questions as set • Some participation in discussions • Present arguments in a well-structured manner • Meet a standard of acceptable performance in the exams with reasonably accurate computation and acceptable analytical and problem-solving skills • Acceptable performance in assignments
D+,D	• Demonstrate a minimum understanding of the concepts involved • Barely address questions as set • Minimal or no participation in discussions3 • Present arguments in a marginally acceptable manner • Meet a standard of marginally acceptable performance in the exams, with some errors in computation and barely adequate analytical and problem-solving skills • Marginally acceptable performance in assignments
F	• Demonstrate a poor understanding of the concepts involved • Unable or unwilling to handle questions • Minimal or no participation in discussions • Present arguments poorly • Fail to meet a standard of passing the exams with major errors in computation and inadequate analytical and problem-solving skills • Poor performance in assignments

11. Course Content and Tentative Teaching Schedule	
Topic/ Session	Content
1	Forensic Accounting Fundamentals
2	The 5 Ws of Fraud
3	Financial Statement Fraud

11. Course Content and Tentative Teaching Schedule

4	Fraud Schemes (Part I)
5	Fraud Schemes (Part II)
6	Corruption and Complex Frauds
7	Fraud Detection and Investigation
8	Fraud Risk Assessment, Prevention and Deterrence
9	Specialized Fraud Areas
10	Professional Practices in Forensic Accounting
11	Case Analyses and Group Presentations
12	Case Analyses and Group Presentations

12. Required/Recommended Readings & Online Materials

Reading	Forensic Accounting and Fraud Examinations, 3rd Edition, Mary-Jo Kranacher, Richard Riley, WILEY Specific cases will be provided by the instructor in the course.

13. Means / Processes for Student feedback on Course

	Conducting mid-term survey in additional to SETL around the end of the semester
	Online response via Moodle site
✔	Others
	SFTL

14. Course Policy

1. Academic dishonesty includes cheating, plagiarism, unauthorized collaboration, falsifying academic records, and any act designed to avoid participating honestly in the learning process. Academic dishonesty also includes, but is not limited to, providing false or misleading information to receive a postponement or an extension on an exam or other assignment.
2. An orderly learning environment is extremely important for this course. Disruptive behaviors are inconsiderate to other students and the instructor and are absolutely unacceptable. Talking during lectures, arriving late to class, and using mobile devices are not allowed; students who are responsible for any of these actions will be subject to academic penalty and will be asked to leave the classroom.
3. No late assignment or presentation deck submission will be accepted.
4. The instructor reserves all the rights to make necessary changes to the syllabus. If so, the changes will be announced as soon as possible.

15. Additional Course Information

All materials are on the Moodle course page.

<u>Consultation</u>
Before the consultation, students should email the instructor a brief description of the consultation topics and the time slot they would like the instructor to reserve for them, to avoid time clash with other students during the consultation period.