



**UNIVERSITY OF  
PORTSMOUTH**

## **COURSE SPECIFICATION**

### ***MSc Forensic Accounting***

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Please refer to the [Course Specification Guidance Notes](#) for guidance on completing this document.

Course Title	<i>MSc Forensic Accounting</i>
Final Award	<i>MSc</i>
Exit Awards	<i>PGCert, PGDip</i>
Course Code / UCAS code (if applicable)	<i>P2041FTC, P2041PTC, P2041PTD</i>
Mode of study	<i>Full time, Part time, Distance Learning</i>
Mode of delivery	<i>Campus, Distance Learning</i>
Normal length of course	<i>1 Year Full time 1 Year Full time by Distance Learning 2 Years Part time by Distance Learning 30 Months Part time 30 Months Part time by Distance Learning</i>
Cohort(s) to which this course specification applies	<i>September 2019 intake onwards</i>
Awarding Body	<i>University of Portsmouth</i>
Teaching Institution	<i>University of Portsmouth</i>
Faculty	<i>Business and Law</i>
School/Department/Subject Group	<i>School of Accounting Economics and Finance</i>
School/Department/Subject Group webpage	<a href="#">School of Accounting Economics and Finance</a>
Course webpage including entry criteria	<a href="#">MSc Forensic Accounting</a>
Professional and/or Statutory Regulatory Body accreditations	<i>None</i>
<a href="#">Quality Assurance Agency Framework for Higher Education Qualifications (FHEQ) Level</a>	<i>Level 7</i>

This course specification provides a summary of the main features of the course, identifies the aims and learning outcomes of the course, the teaching, learning and assessment methods used by teaching staff, and the reference points used to inform the curriculum.

This information is therefore useful to potential students to help them choose the right course of study, to current students on the course and to staff teaching and administering the course.

Further detailed information on the individual modules within the course may be found in the relevant module descriptors and the Course Handbook provided to students on enrolment.

Please refer to the [Course and Module Catalogue](#) for further information on the course structure and modules.

## Educational aims of the course

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 core areas of forensic accounting: dispute and litigation support, expert witnessing, fraud examination, and regulatory investigations. It also covers business valuation, assessment of economic damages, proceeds of crime, and fraud..

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.

## Course Learning Outcomes and Learning, Teaching and Assessment Strategies

The [Quality Assurance Agency for Higher Education \(QAA\)](#) sets out a national framework of qualification levels, and the associated standards of achievement are found in their [Framework for Higher Education Qualifications](#) document.

The Course Learning Outcomes for this course are outlined in the tables below.

A. Knowledge and understanding of:			
LO number	Learning outcome	Learning and Teaching methods	Assessment methods
A1	Assess, synthesise, and evaluate the relevant professional and theoretical material in the areas of forensic accounting, litigation advisory services, fraud, and criminology.	Lectures, seminars, group work, class discussions	Essays, reports, exams, presentations
A2	Explain the theoretical and practical models and techniques which are applied in the practice of forensic accounting.	Lectures, seminars, group work, class discussions	Essays, reports, exams, presentations

<b>B. Cognitive (Intellectual or Thinking) skills, able to:</b>			
<b>LO number</b>	<b>Learning outcome</b>	<b>Learning and Teaching methods</b>	<b>Assessment methods</b>
B1	Identify, define, and explore forensic accounting concepts using logical and creative approaches.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>
B2	Analyse and critically evaluate evidence in the field of forensic accounting and financial crime from a range of sources and demonstrate how it may be applied in practice.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>

<b>C. Practical (Professional or Subject) skills, able to:</b>			
<b>LO number</b>	<b>Learning outcome</b>	<b>Learning and Teaching methods</b>	<b>Assessment methods</b>
C1	Reach conclusions clearly supported by their analysis of forensic accounting information.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>
C2	Assess, evaluate, and synthesise evidence concerning forensic accounting information.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>

<b>D. Transferrable (Graduate and Employability) skills, able to:</b>			
<b>LO number</b>	<b>Learning outcome</b>	<b>Learning and Teaching methods</b>	<b>Assessment methods</b>
D1	Communicate their conclusions on complex issues, using a range of media which include the use of information technology, so that they can be clearly understood by others.	<i>Lectures, seminars, group work, class discussions, Bloomberg lab</i>	<i>Essays, reports, exams, presentations, expert testimony</i>
D2	Critically discuss the impact of international perspectives in a piece of written work.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>
D3	Identify ethical issues and evaluate appropriate ways to resolve these.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>
D4	Approach the solution of ethical, corporate, and social responsibility issues with originality of thinking.	<i>Lectures, seminars, group work, class discussions</i>	<i>Essays, reports, exams, presentations</i>

## Academic Regulations

The current University of Portsmouth [Academic Regulations: Examination & Assessment Regulations](#) will apply to this course. Approved course exemptions can be found [here](#).

## Support for Student Learning

The University of Portsmouth provides a comprehensive range of support services for students throughout their course, details of which are available at the [MyPort](#) student portal.

**In addition to these University support services this course also provides...**

***Please add additional distinctive items where relevant or delete the sentence above.***

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

The University of Portsmouth undertakes comprehensive monitoring, review and evaluation of courses within clearly assigned staff responsibilities. Student feedback is a key feature in these evaluations, as represented in our [Policy for Listening to and Responding to the Student Voice](#) where you can also find further information.

## Reference Points

The course and outcomes have been developed taking account of:

*Insert additional reference points or delete as required*

- [University of Portsmouth Curriculum Framework Specification](#)
- [University of Portsmouth Vision](#)
- [Office for Students Conditions of Registration](#)
- [University of Portsmouth Code of Practice for Work-based and Placement Learning](#)
- [Quality Assurance Agency UK Quality Code for Higher Education](#)
- [Quality Assurance Agency Qualification Characteristic Statements](#)
- [Quality Assurance Agency Subject Benchmark Statement](#) for Accounting
- [Quality Assurance Agency Framework for Higher Education Qualifications](#)
- Requirements of Professional and/or Statutory Regulatory Bodies: None
- Vocational and professional experience, scholarship and research expertise of the University of Portsmouth's academic members of staff
- National Occupational Standards

## Changes to your course/modules

The University of Portsmouth has checked the information provided in this Course Specification and will endeavour to deliver this course in keeping with this Course Specification. However, changes to the course may sometimes be required arising from annual monitoring, student feedback, and the review and update of modules and courses.

Where this activity leads to significant changes to modules and courses there will be prior consultation with students and others, wherever possible, and the University of Portsmouth will take all reasonable steps to minimise disruption to students.

It is also possible that the University of Portsmouth may not be able to offer a module or course for reasons outside of its control, for example, due to the absence of a member of staff or low student registration numbers. Where this is the case, the University of Portsmouth will endeavour to inform applicants and students as soon as possible, and where appropriate, will facilitate the transfer of affected students to another suitable course.

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