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| Study program: Business economy and management | | | | |
| Type and level of studies: Master studies | | | | |
| Course unit: Forensic Accounting and Forensic Audit | | | | |
| Teacher in charge: Associate Professor , PhD Dragomir Dimitrijević, Associate Professor, PhD Biljana Jovković | | | | |
| Language of instruction: English | | | | |
| ECTS: 7 (seven) | | | | |
| Semester: <i>Summer Semester</i> | | | | |
| Course unit objective: | | | | |
| <p>The main goal of the course is to indicate the importance and scope of forensic accounting and forensic audit in protecting the quality of financial reporting. The intention is the students to become familiar with the types of fraud, as well as to understand the procedures and methodology of detecting fraud used by forensic accountants More specifically, the object of the course is to analyze situations in which the usual control procedures are not sufficient to detect and prevent fraud, in which the forensic accounting and forensic audit procedures is justified and necessary.</p> | | | | |
| Learning outcomes of Course unit: | | | | |
| <p>Introducing students with a theoretical and methodological framework for understanding the role and importance of forensic accounting in detecting and preventing fraud in business operations. Students are trained to understand the risk of fraud, especially fraud in financial statements. Mastering various modes and techniques of fraud is a condition for formulating methods for their detection, research, and prevention. Students gain the necessary knowledge to analyze specific situations and assess the need for forensic audit.</p> | | | | |
| Course unit contents: | | | | |
| <ol style="list-style-type: none"> 1. Fraud - shapes, motives, and goals of fraud; 2. Corruption and money laundering as forms of fraud; 3. Detect and prevent fraud; 4. Internal control as a means of fraud prevention; 5. Role and responsibility of institutions for fraud (state regulatory bodies, accounting profession, auditing); 6. Responsibility of external audit for detecting fraud; 7. Forensic accounting as a fraud detection instrument (the emergence and development of forensic accounting); 8. The process of investigating and documenting fraud by forensic accountants; 9. Forensic audit (concept and scope); 10. Forensic audit techniques in the process of detecting fraud. | | | | |
| Literature: | | | | |
| <ol style="list-style-type: none"> 1. Димитријевић, Д., (2018), <i>Форензичко рачуноводство – инструмент откривања и спречавања превара</i>, Економски факултет у Крагујевцу; 2. Петковић А., (2010), <i>Форензичка ревизија - криминалне радње у финансијским извештајима</i>, Пролетер А.Д. Бечej, Нови Сад; 3. Singleton, T., Singleton A., Bologna J. and Lindquist R. (2006), <i>Ревизија криминалне радње и форензичко рачуноводство</i>, John Wiley & Sons, SAD, превод Савеза рачуновођа и ревизора Србије. | | | | |
| Number of active teaching hours | | | | Other classes: |
| Lectures: 2 | Practice: 2 | Other forms of classes: 0 | Independent work: 4 | |
| Teaching methods | | | | |
| Lectures, discussion, case study analyzes | | | | |
| Examination methods (maximum 100 points) | | | | |
| Exam prerequisites | No. of points: | Final exam | No. of points: | |
| student's activity during lectures | 10 | written exam | / | |
| practical classes | / | oral examination | 50 | |
| tests | 40 | | | |
| seminars/homework | / | | | |