



Financial Forensic Accounting Qualification

Forensic Accounting and Investigation

Official Study Guide

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**ISCA Financial Forensic Accounting Qualification
Forensic Accounting and Investigation**

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1. Introduction

- 1.1. The Institute of Singapore Chartered Accountants (ISCA) recognises that financial forensics is a niche area that requires professionals with specialised knowledge and skill sets.
- 1.2. To support the Singapore Government's call for deepening skills which is outlined in the Committee of Future Economy report, ISCA works with industry experts to develop a specialised qualification – ISCA Financial Forensic Accounting (ISCA FFA) Qualification, in a bid to build and shore up capabilities in the financial forensic field for the public and private sectors.
- 1.3. ISCA FFA is an applied learning specialised qualification, developed with inputs from the industry experts from both the public¹ and private² sectors, provides a pathway for:

Accountants

1.3.1. to facilitate professional development through up-skilling;

Financial forensic professionals

1.3.2. to facilitate professional development through deepening of skills;

Aspiring financial forensic professionals

1.3.3. to support lifelong learning through skills broadening; and

Qualified financial forensic professionals

1.3.4. to attain a credential in recognition of their professional competence achieved via qualification and work experience

- 1.4. Candidates will be taught with real-life cases to stay in tune with the latest development in financial forensics. The combination of accounting knowledge, legal, technology and investigative skills will allow them to perform the job of a white-collar crime specialist competently in a wide array of industry and sector.
- 1.5. The structure of the ISCA FFA Qualification is as follows:

Name of Module	Module Aim
1.5.1. Forensic Accounting and Investigation	To equip candidates with the roles and responsibilities of forensic accountants, proficiency in identifying and explaining the different types of white-collar crimes,

¹ Corrupt Practices Investigation Bureau
Commercial Affairs Department of Singapore Police Force

² KPMG Services Pte Ltd and Financial Institutions

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Name of Module	Module Aim
	and in conducting investigations and preparing of reports for different stakeholders.
1.5.2. Digital Forensics	To equip candidates with digital forensics methodology and essential techniques to recover, authenticate and preserve electronic data as a form of legal evidence.
1.5.3. Financial Crime	To equip candidates with practical knowledge on the key aspects of the financial industry, the types of financial crimes including money laundering, terrorism financing and sanctions, the applicable laws and regulations and financial institutions investigation approaches.
1.5.4. Professional requirements ³ (a) Code of Professional Conduct and Ethics (b) Anti-Money Laundering and Countering the Financing of Terrorism – Requirements and Guidelines for Professional Accountants in Singapore	To equip candidates with the mandatory professional requirements, including the importance and implications of non-compliance with the code of professional conduct and ethics and anti-money laundering and countering the financing of terrorism regulations through the use of case scenarios and reflective activities.

1.6. Candidates have the flexibility to attempt the Qualification on a modular basis and will be awarded with a “Certificate of Completion” for successfully completing and passing the examination of each module. Candidates will be notified via a letter upon completing all four modules.

³ ISCA Ethics Pronouncements (EP) 100 and 200
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- 1.7. Candidates are required to adhere to the Ethics Pronouncements (EP), issued by ISCA, which include:
 - 1.7.1. EP 100 Code of Professional Conduct and Ethics, issued on 25 November 2015; which is modelled after the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC); and
 - 1.7.2. EP 200 Anti-Money Laundering and Countering the Financing of Terrorism, issued on 29 October 2014, which provides the requirements and guidelines for Professional Accountants in Singapore, on how to combat the rising in money laundering and terrorism financing.
- 1.8. Graduates of the ISCA FFA Qualification are eligible to apply for the ISCA membership subject to the prevailing membership admission requirements and be conferred the Financial Forensic Professional (FFP) Credential.

2. Aim

- 2.1. The aims of this module are to:
 - 2.1.1. Equip candidates with the skills and knowledge to deal with increasingly sophisticated and complex white-collar crime; and
 - 2.1.2. Provide candidates with the relevant accounting and financial knowledge to conduct financial investigations.
- 2.2. After completing the Qualification, the candidates are expected to gain an understanding of these techniques and know when and how to deploy them with regard to the situation at hand.

3. About the module

Candidates are required to:

- 3.1. self-study for this module before attending the face-to-face workshop which will be conducted by experienced trainers; and
- 3.2. attempt a closed-book, invigilated computer-based examination.

4. Recommended learning hours

- 4.1. 100 hours

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5. Approach to examination

5.1. Assessment method	Closed-book, invigilated computer-based assessment
5.2. Duration of assessment	2 hours (120 minutes)
5.3. Type of assessment question	Multiple choice question/ Multiple-response question
5.4. Number of questions	120 questions
5.5. Marking method	Computer marked
5.6. Minimum passing mark/grade	60%/Pass

5.7. Assessment weighting by topics	
Topic	Weighting
5.7.1. White-collar crime overview	10%
5.7.2. Roles and duties	
5.7.3. Types of white-collar crime	
5.7.5. Law	
5.7.4. Financial accounting	10%
5.7.6. Forensic accounting investigative approaches	25%
5.7.7. Investigative interviews	20%
5.7.8. Evidence management and document examination	20%
5.7.9. Reporting	5%
5.7.10. Fraud risk management	10%
5.7.11. Mock investigation	Not applicable
Total	100%

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6. Scope of content

Detailed Topics	Learning Outcomes	Proficiency Level
1. White-collar crime overview 1.1. What is fraud 1.2. What is forensic accounting	Candidates will be able to define: (1) Fraud (2) Forensic accounting	Foundation
2. Roles and duties 2.1. The roles of the: 2.1.1. Audit Committee 2.1.2. External Auditor 2.1.3. Forensic Accountant 2.1.4. Internal auditor 2.1.5. Management 2.2. The duties of the forensic accountant 2.2.1. Asset tracing 2.2.2. Damage calculations 2.2.3. Dispute resolution 2.2.4. Expert witness 2.2.5. Forensic accounting investigations 2.2.6. Testimony 2.3. Stakeholder management	Candidates will be able to: (1) Describe the roles and duties of a forensic accountant as an investigator. (2) Explain how the forensic accountant could work alongside other experts including lawyers when conducting forensic accounting investigations for litigation purpose (3) Explain the importance and use of financial statements for conducting forensic accounting investigations.	Foundation
3. Types of white-collar crime 3.1. Asset misappropriation 3.2. Bribery and corruption 3.3. Cash fraud 3.4. Complex financial fraud 3.5. Consumer fraud	Candidates will be able to: (1) Identify and explain the types of frauds and misconduct that are typically investigated by the forensic accountants.	Foundation

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Detailed Topics	Learning Outcomes	Proficiency Level
3.6. Corporate fraud 3.7. Expense fraud 3.8. Financial statement fraud 3.9. Inventory fraud 3.10. Money laundering and terrorism financing 3.11. Payroll fraud 3.12. Procurement fraud	(2) Identify the means through which fraud and misconduct may occur within the accounting and business cycles.	
4. Financial accounting 4.1. Accounting cycle 4.2. Assets and liabilities 4.3. Income and expenditure 4.4. Debits and credits 4.5. Revenue recognition	Candidates will be able to: (1) Identify the accounting cycle. (2) Explain how financial statements are prepared. (3) Interpret accounting concepts, fundamentals, principles and definitions which are useful in forensic accounting.	Foundation
5. Law 5.1. Singapore legal system 5.2. Criminal justice system in Singapore 5.3. Criminal Procedure Code 5.4. Evidence Act 5.5. Penal Code 5.6. Prevention of Corruption Act 5.7. Companies Act 5.8. Tax fraud and law 5.9. Legal privilege	Candidates will be able to: (1) Explain and apply Singapore legislation which may be relevant when conducting forensic accounting investigations. (2) Explain the considerations and apply them when forensic accounting investigations are conducted for the purposes of litigation.	Foundation
6. Forensic accounting investigative approaches	Candidates will be able to:	Intermediate

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Detailed Topics	Learning Outcomes	Proficiency Level
<p>6.1. Investigation planning and tools</p> <p>6.2. Obtaining evidence from accounting records and computerized accounting systems</p> <p>6.3. Financial document analysis and investigation leads</p> <p>6.4. Ratio and financial statement analysis</p> <p>6.5. Forensic data analytics</p>	<p>(1) Apply the methodologies and identify the appropriate investigative techniques or tools that can be deployed in forensic accounting investigations to detect financial fraud and gather evidence.</p> <p>(2) Identify the sources of evidence for forensic accounting investigations.</p> <p>(3) Explain the considerations for gathering evidence for forensic accounting investigations and apply the principles and methods of gathering evidence for the purposes of conducting investigations.</p> <p>(4) Apply ratio and financial statement analysis to identify financial statement fraud and red flags/investigation leads.</p> <p>(5) Explain the benefits and use of data analytics in forensic accounting investigations.</p>	
<p>7. Investigative interviews</p> <p>7.1. The importance and relevance of interviews in forensic accounting investigations</p>	<p>Candidates will be able to:</p> <p>(1) Explain the objectives of conducting interviews.</p> <p>(2) Plan for interviews.</p>	<p align="center">Intermediate</p>

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Detailed Topics	Learning Outcomes	Proficiency Level
<p>7.2. Planning and preparing for an interview</p> <p>7.3. Interview styles and techniques</p> <p>7.4. Types of questions to ask during an interview</p> <p>7.5. Interviewees' rights during an interview</p> <p>7.6. Interview records</p>	<p>(3) Execute the styles of interview during a forensic accounting investigation.</p> <p>(4) Explain the considerations for conducting an interview with a witness.</p> <p>(5) Explain the considerations for conducting an interview with a subject.</p> <p>(6) Explain the legal considerations when conducting an interview.</p> <p>(7) Prepare a list of technical questions for the interviewees</p> <p>(8) Use the appropriate types of records to document the interviews.</p>	
<p>8. Evidence management and document examination</p> <p>8.1. Types of evidence that may be relevant in forensic accounting investigations</p> <p>8.2. Documenting the process of gathering evidence</p> <p>8.3. Obtaining, handling and examining evidence</p> <p>8.4. Engagement of an expert to examine evidence</p> <p>8.5. Rights and duties of the various parties involved in a</p>	<p>Candidates will be able to:</p> <p>(1) Apply the principles of gathering evidence (including chain-of-custody and legal considerations).</p> <p>(2) Identify the types of evidence that may be relevant for a forensic accounting investigation.</p> <p>(3) Explain the methods of gathering evidence in order to preserve the evidence</p>	<p align="center">Intermediate</p>

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Detailed Topics	Learning Outcomes	Proficiency Level
<p>forensic accounting investigation</p> <p>8.6. Documenting the results of the analysis</p> <p>8.7. Integrity and admissibility of evidence</p>	<p>collected (including labelling, recording, tracking, use, retention, storage and security of evidence) during investigation.</p> <p>(4) Explain the types of analyses that can be performed on evidence gathered for forensic accounting investigations.</p> <p>(5) Prepare report to document the results after analysing evidence.</p>	
<p>9. Reporting</p> <p>9.1. Planning and preparing a report</p> <p>9.2. Types of reporting</p> <p>9.3. Report structure</p> <p>9.4. Inclusion of references to sources/evidence in a report</p> <p>9.5. Use of visual aids in a report</p> <p>9.6. Expert witness report</p>	<p>Candidates will be able to:</p> <p>(1) Explain the importance of writing an effective report.</p> <p>(2) Prepare various reports, containing the standard sections that are fit for purpose, for various stakeholders.</p>	<p align="center">Foundation</p>
<p>10. Fraud risk management</p>	<p>Candidates will be able to:</p> <p>(1) Explain and apply the concepts of fraud risk management.</p> <p>(2) Identify the key success factors of an effective fraud risk management framework.</p>	<p align="center">Foundation</p>

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Detailed Topics	Learning Outcomes	Proficiency Level
	(3) Identify and explain the attributes that are important to preventing, detecting and investigating frauds. (4) Identify and assess the fraud risks within an organization. (5) Prepare a fraud risk management framework.	
11. Mock investigation	Candidates will be able to: (1) Explain the end-to-end forensic accounting investigation process. (2) Identify and apply the investigation techniques for investigation. (3) Perform a forensic accounting investigation.	Foundation

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7. Reading references

Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
Forensic Accounting and Investigation	1	1.1 What is fraud	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 17 – 21, Chapter 2)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	2	1.2 What is forensic accounting	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 3 – 6, Chapter 1)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	3	2.1 The roles of the: 2.1.1. Audit Committee 2.1.2. External Auditor 2.1.3. Forensic Accountant 2.1.4. Internal auditor 2.1.5. Management	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 89 – 100, Chapter 6)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
Forensic Accounting and Investigation	4	2.2 The duties of the forensic accountant 2.2.1. Asset tracing 2.2.2. Damage calculations 2.2.3. Dispute resolution 2.2.4. Expert witness 2.2.5. Forensic accounting investigations 2.2.6. Testimony	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 6 – 16, Chapter 1)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	5	.3 Stakeholder management	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	6	3.1 Asset misappropriation 3.2 Bribery and corruption 3.3 Cash fraud	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 21 – 26, Chapter 2, pp 130 –	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
		3.4 Complex financial fraud 3.5 Consumer fraud 3.6 Corporate fraud 3.7 Expense fraud 3.8 Financial statement fraud 3.9 Inventory fraud 3.10 Money laundering and terrorism financing 3.11 Payroll fraud 3.12 Procurement fraud	137, Chapter 8) Managing the Risk of Fraud and Misconduct [First Edition] (pp. 4 – 36, Chapter 1 – 2, pp. 43 – 45 and 48, Chapter 3, pp. 54 – 82, Chapter 4, pp. 86 – 94, Chapter 5)	Richard H. Girgenti, P. Timothy Hedley	-	ISBN-13: 9780071621298 ISBN-10: 0071621296	McGraw-Hill Education	2011	Content in the reading references relating to U.S. legal framework and regulations will not be examinable.
Forensic Accounting and Investigation	7	4.1 Accounting cycle	Forensic Accounting and Fraud Investigation for Non-	Stephen Pedneault, Frank Rudewicz, Howard	-	ISBN-13: 9780470879597	Wiley	2012	-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
		4.2 Assets and liabilities	Experts [Third Edition] (pp. 43 – 55, Chapter 3)	Silverstone, Michael Sheetz		ISBN-10: 0470879599			
		4.3 Income and expenditure							
	8	4.4 Debits and credits 4.5 Revenue recognition	The Conceptual Framework for Financial Reporting 1. Para. 4.4 – 4.19 2. Para. 4.24 – 4.35 3. Para. 4.44 – 4.46 4. Para. 4.47 – 4.53	Accounting Standards Council Singapore	https://www.asc.gov.sg/2017Volume				-
9		FRS 18 Revenue (para. 7 – 34)	Accounting Standards Council Singapore	https://www.asc.gov.sg/2017Volume				-	
Forensic Accounting and Investigation	10	5.1 Singapore legal system	Our Legal System	Ministry of Law Singapore	https://www.mlaw.gov.sg/content/mlaw/en/our-legal-system.html				-
Forensic Accounting and Investigation	11	5.2 Criminal justice	Singapore Judicial System	Supreme Court Singapore	https://www.supremecourt.gov.sg/about-us/the-				-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
		system in Singapore			supreme-court/singapore-judicial-system				
Forensic Accounting and Investigation	12	5.3 Criminal Procedure Code	Criminal Procedure Code Part XIV – Evidence and Witness)	Singapore Statutes Online	https://sso.agc.gov.sg/Act/CPC2010				-
Forensic Accounting and Investigation	13	5.4 Evidence Act	Evidence Act 1. S5 – S16 (Relevancy of facts) 2. S47 – S53 (Opinions of third persons when relevant) 3. S63 – S75 (Documentary evidence)	Singapore Statutes Online	1. Section 5-16 https://sso.agc.gov.sg/Act/EA1893#pr5- 2. Section 47-53 https://sso.agc.gov.sg/Act/EA1893#P11-P4_47- 3. Section 63-75 https://sso.agc.gov.sg/A				-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
					ct/EA1893#P1II-P4_63-				
Forensic Accounting and Investigation	14	5.5 Penal Code	Penal Code 1. S161 – S165 (Offences by or relating to public servants) 2. S191 – S196 (False evidence and offences against public justice) 3. S403 – S404 (Criminal misappropriation of property)	Singapore Statutes Online	https://sso.agc.gov.sg/Act/PC1871#pr508-				-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
			4. S405 – S409 (Criminal breach of trust) 5. S415 – S420 (Cheating) 6. S421 – S424 (Fraudulent deeds and dispositions of property) 7. S463 – S477A (Offences relating to documents or electronic records, false instruments,						

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
			and to currency notes and bank notes)						
Forensic Accounting and Investigation	15	5.6 Prevention of Corruption Act	Prevention of Corruption Act S5 – S14 (Offences and Penalties)	Singapore Statutes Online	https://sso.agc.gov.sg/Act/PCA1960				-
Forensic Accounting and Investigation	16	5.7 Companies Act	Companies Act 1. S157 (As to the duty and liability of officers) 2. S199 – S204 (Financial statements) 3. S400 – S409B (Offences)	Singapore Statutes Online	1. Section 157 https://sso.agc.gov.sg/Act/CoA1967#pr157- 2. Section 199 - 204 https://sso.agc.gov.sg/Act/CoA1967#P1VI-P21- 3. Section 400 – 409B https://sso.agc.gov.sg/Act/CoA1967#S400-409B				-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
					ct/CoA1967#P1XII-P22-				
Forensic Accounting and Investigation	17	5.8 Tax fraud and law	Investigations by IRAS	Inland Revenue Authority of Singapore	https://www.iras.gov.sg/iras/home/Businesses/Companies/Getting-it-right/Tax-Evasion-or-Fraud/Investigation-by-IRAS/				-
Forensic Accounting and Investigation	18	5.9 Legal privilege	Evidence Act, S128 and S131 (Witnesses)	Singapore Statutes Online	<p>Evidence Act</p> <p>1. Section 128 https://sso.agc.gov.sg/Act/EA1893#pr128-</p> <p>2. Section 131 https://sso.agc.gov.sg/Act/EA1893#pr131-</p>				

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
Forensic Accounting and Investigation	19	6.1 Investigation planning and tools	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 143 – 166, Chapter 9)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	To be covered in the workshop materials.
Forensic Accounting and Investigation	20	6.2 Obtaining evidence from accounting records and computerized accounting systems	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	21	6.4 Financial document analysis and investigation leads	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	22	6.5 Ratio and financial statement analysis	Forensic Accounting and Fraud Investigation for Non-Experts [Third	Stephen Pedneault, Frank Rudewicz, Howard Silverstone,	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
			Edition] (pp. 81 – 85, Chapter 5)	Michael Sheetz					
	23		<i>Additional recommended reading:</i> Asian Financial Statement Analysis: Detecting Financial Irregularities	ChinHwee Tan, Thomas R. Robinson, Howard Schilit	-	ISBN-13: 9781118486528 ISBN-10: 1118486528	Wiley	2014	-
Forensic Accounting and Investigation	24	6.6 Forensic data analytics	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	25	7.1 The importance and relevance of interviews in forensic accounting investigations	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 169 – 170, Chapter 10)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	26	7.2 Planning and preparing for an interview	Forensic Accounting and Fraud Investigation	Stephen Pedneault, Frank Rudewicz,	-	ISBN-13: 9780470879597	Wiley	2012	-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
			for Non-Experts [Third Edition] (pp. 170 – 176, 185 – 188, Chapter 10)	Howard Silverstone, Michael Sheetz		ISBN-10: 0470879599			
	27		Investigative interviewing (section 4)	College Policing of	https://www.app.college.police.uk/app-content/investigations/investigative-interviewing/#peace-framework				The reading reference details an effective model for conducting investigation interviews.
Forensic Accounting and Investigation	28	7.3 Interview styles and techniques	Investigative interviewing (section 4)	College Policing of	https://www.app.college.police.uk/app-content/investigations/investigative-interviewing/#peace-framework				The reading reference details an effective model for conducting investigation interviews.
Forensic Accounting and Investigation	29	7.4 Types of questions to ask during an interview	Investigative interviewing (section 4)	College Policing of	https://www.app.college.police.uk/app-content/inve				The reading reference details an effective model for

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
					stigations/investigative-interviewing/#peace-framework				conducting investigation interviews.
Forensic Accounting and Investigation	30	7.5 Interviewees' rights during an interview	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	31	7.6 Interview records	-	-	-				To be covered in the workshop materials.
Forensic Accounting and Investigation	32	8.1 Types of evidence that may be relevant in forensic accounting investigations	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 193, 196, Chapter 11)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	33	8.2 Documenting the process of gathering evidence	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 194 – 196, 207	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
			- 211, Chapter 11)						
Forensic Accounting and Investigation	34	8.3 Obtaining, handling and examining evidence	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 207 – 211, Chapter 11)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	35	8.4 Engagement of an expert to examine evidence	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 289 – 293, Chapter 14)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
	36		Expert Evidence: Law and Practice [Fourth Edition] (pp. 61 – 72, Chapter 2)	Tristram Hodgkinson, Mark James	-	ISBN-13: 9780414034273 ISBN-10: 0414034279	Sweet & Maxwell	2014	-
Forensic Accounting and Investigation	37	8.5 Rights and duties of the various parties	-	-	-				To be covered in the workshop materials.

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Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
		involved in a forensic accounting investigation							
Forensic Accounting and Investigation	38	8.6 Documenting the results of the analysis	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 279 – 287, Chapter 14)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
Forensic Accounting and Investigation	39	8.7 Integrity and admissibility of evidence	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 212 – 213, Chapter 11)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	-
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**ISCA Financial Forensic Accounting Qualification
Forensic Accounting and Investigation**

Name of Module	S/N	Topics	Reading References	Author(s)	Links	International Standard Book Number (ISBN)	Publisher	Year	Remarks
Forensic Accounting and Investigation	41	9.1 Planning and preparing a report	Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (pp. 287 – 289, Chapter 14)	Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz	-	ISBN-13: 9780470879597 ISBN-10: 0470879599	Wiley	2012	To be covered in the workshop materials.
Forensic Accounting and Investigation	42	9.2 Types of reporting	-	-	-	-	-	-	To be covered in the workshop materials.
Forensic Accounting and Investigation	43	9.3 Report structure	-	-	-	-	-	-	To be covered in the workshop materials.
Forensic Accounting and Investigation	44	9.4 Inclusion of references to sources/evidence in a report	-	-	-	-	-	-	To be covered in the workshop materials.
Forensic Accounting and Investigation	45	9.5 Use of visual aids in a report	-	-	-	-	-	-	To be covered in the workshop materials.
Forensic Accounting and Investigation	46	9.6 Expert witness report	-	-	-	-	-	-	To be covered in the workshop materials.

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Forensic Accounting and Investigation	47	10. Fraud risk management								
		- Concept of fraud risk management and key success factor of an effective risk management framework	Managing the Risk of Fraud and Misconduct [First Edition] (pp. 119 – 122, Part IV)	Richard Girgenti, Timothy Hedley	H. P.	-	ISBN-13: 9780071621298 ISBN-10: 0071621296	McGraw-Hill Education	2011	Content in the reading references relating to U.S. legal framework and regulations will not be examinable.
		- Identification of fraud risk within an organization and attributes to preventing frauds	Managing the Risk of Fraud and Misconduct [First Edition] (pp. 123 – 189, Chapter 7 – 9)	Richard Girgenti, Timothy Hedley	H. P.	-	ISBN-13: 9780071621298 ISBN-10: 0071621296	McGraw-Hill Education	2011	Content in the reading references relating to U.S. legal framework and regulations will not be examinable.
		- Attributes to detecting frauds	Managing the Risk of Fraud and Misconduct [First Edition] (pp. 191 – 224, Chapter 10 – 11)	Richard Girgenti, Timothy Hedley	H. P.	-	ISBN-13: 9780071621298 ISBN-10: 0071621296	McGraw-Hill Education	2011	Content in the reading references relating to U.S. legal framework and regulations

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									will not be examinable.
		- Attributes to investigating frauds	Managing the Risk of Fraud and Misconduct [First Edition] (pp. 225 – 244, Chapter 12)	Richard H. Girgenti, Timothy P. Hedley	-	ISBN-13: 9780071621298 ISBN-10: 0071621296	McGraw-Hill Education	2011	Content in the reading references relating to U.S. legal framework and regulations will not be examinable.

Notes to Candidates

Main reading reference books

1. Forensic Accounting and Fraud Investigation for Non-Experts [Third Edition] (Stephen Pedneault, Frank Rudewicz, Howard Silverstone, Michael Sheetz)
2. Managing the Risk of Fraud and Misconduct [First Edition] (Richard H. Girgenti, Timothy P. Hedley)

Additional supplementary reading books

3. Expert Evidence: Law and Practice [Fourth Edition] (Tristram Hodgkinson, Mark James)
4. Asian Financial Statement Analysis: Detecting Financial Irregularities (ChinHwee Tan, Thomas R. Robinson, Howard Schilit)