



ALAGAPPA UNIVERSITY
[Accredited with 'A+' Grade by NAAC (CGPA: 3.64) Graded as Category-I University and
Granted Autonomy by MHRD- UGC]
KARAIKUDI - 630 004



Department of Corporate Secretaryship

VALUE ADDED COURSE

Forensic Audit: Laws and Regulations

COURSE CODE: CSVAC-07

DURATION: Sep-2023 to Oct-2023

SESSION: 30 Hours

COURSE COORDINATOR
Dr.A.Anbazhagan



Learning Outcomes:

- Demonstrate a thorough understanding of forensic audit's legal and regulatory framework.
- Apply forensic audit techniques while adhering to legal and regulatory requirements.



Objectives	<ul style="list-style-type: none"> • To provide students with a comprehensive understanding of the legal and regulatory framework governing forensic audit. • To equip students with the skills necessary to apply forensic audit techniques within the confines of legal and regulatory requirements. • To foster critical thinking and analytical skills in evaluating and interpreting legal aspects relevant to forensic audit investigations. • To develop ethical and professional behavior in the practice of forensic auditing within the legal framework. • To prepare students for real-world challenges by integrating practical case studies and scenarios
Unit-I	Introduction to Forensic Audit -Definition- purpose- significance-Legal -regulatory foundations for forensic auditing-Role of different regulatory bodies in overseeing forensic audit practices- professional conduct in forensic auditing
Unit-II	Investigation Techniques and Legal Compliance: Forensic audit methodologies- techniques-Collection-preservation-admissibility of evidence-Compliance with relevant laws- regulations during investigations-Case studies illustrating legal challenges in forensic auditing
Unit-III	Fraud Examination and Legal Implications: Understanding fraud - its elements-Legal perspectives on fraud examination-Investigating financial statement fraud-Legal consequences of fraudulent activities
Unit-IV	Data Privacy Laws: Legal aspects of digital evidence- data protection and privacy laws-Compliance with data privacy regulations during digital investigations
Unit-V	Reporting, Expert Witness Testimony, and Legal Compliance: Preparation of forensic audit reports-Presentation and communication of findings-Legal considerations in expert witness testimony-Ensuring legal compliance in the reporting phase
References and Text Books	<ul style="list-style-type: none"> • "Forensic Accounting and Fraud Examination" by Mary-Jo Kranacher, Richard Riley, and Joseph T. Wells. (2016) • "Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations" by Mark J. Nigrini. (2014) • "Fraud Examination" by W. Steve Albrecht, Chad O. Albrecht, Conan C. Albrecht, and Mark F. Zimbelman. (2015) • "Forensic Accounting and Fraud Investigation for Non-Experts" by Howard Silverstone and Michael Sheetz. (2013)
OUTCOMES	<p>Upon successful completion of the course, students should be able to:</p> <ul style="list-style-type: none"> • Demonstrate a thorough understanding of forensic audit's legal and regulatory framework. • Apply forensic audit techniques while adhering to legal and regulatory requirements. • Analyze and interpret legal aspects relevant to forensic audit investigations. • Exhibit ethical and professional behaviour in the practice of forensic auditing within the legal framework. • Successfully navigate real-world challenges in forensic auditing through practical case studies and scenarios.