SCHOOL OF ACCOUNTING & FINANCE
HTTP://WWW.UOW.EDU.AU/COMMERCE/ACCY

ACCY 951 FORENSIC & LITIGATION 6 CP
FRAMEWORK


SEMESTER 2 WOLLONGONG

Lecturers

JUDITH MARYCHURCH (SUBJECT COORDINATOR – SEE BELOW) Faculty of Law

DR KATHIE COOPER School of Accounting & Finance
Room 40.324 Ph 4221 3392
kathie_cooper@uow.edu.au

DR ANNAMARIA KURTOVIC School of Accounting & Finance
Room 40.321 Ph 4221 4619
kurtovic@uow.edu.au

Subject Coordinator

JUDITH MARYCHURCH Faculty of Law
Room: 67.205 Ph: 4221 4653 Email: judithm@uow.edu.au

Consultation: Tuesday 11.30-12.30pm; 1.30-2.30pm; Wednesday 11.30-1.30pm; by appointment
SECTION A: GENERAL INFORMATION

LECTURE TIMES

Three day intensive:
Date: August 11, 12, 13
Time: 9am – 5pm  Note: Attendance is compulsory
Venue: Friday August 11: Function Centre 1; Saturday 12 & Sunday 13 August: Rm 40.123

Subject details

Description
This subject will introduce students to the role of law and the legal framework within which the forensic accounting process is conducted, from the early preliminary investigation stage through to the prosecution or litigation of corporate fraud, misconduct and corruption. In particular, the subject will address the following key areas:

- The legal framework (at the state, national and international level) within which allegations of fraud are addressed
- The accounting/audit professional framework operating alongside the legal framework, including accounting and audit standards and guidelines issued by CPA Australia, ICAA and IFAC
- The duties, roles and responsibilities of the key players in corporations and in the investigation of corporate misconduct
- The role and requirements of the law of evidence in the prosecution or litigation of corporate misconduct
- Interview skills in relation to the investigation and subsequent litigation or dispute resolution processes of corporate fraud
- Accounting and auditing professionals as expert witnesses in the legal process, including the preparation and presentation of evidence

The subject will facilitate the acquisition of skills aimed at identifying and assessing an organisation’s risk profile and appropriate responses. It will also lay the foundations for the development of knowledge and understanding of the investigative process, including investigative interviewing, and the judicial system in general, and the role of the law of evidence in the preparation of working papers, and expert witness preparation and presentation of evidence. These skills will be further developed in subsequent MFA subjects.
Objectives

On successful completion of this subject, students will be able to:

1. Describe the concept of corporate governance and analyse its role in corporate decision-making and corporate regulation today.

2. Identify and explain the legal and professional obligations of management of a corporation, and of accountants and auditors.

3. Appreciate the importance of chronologies and other methods of marshalling evidence of fraud, mismanagement, errors and other irregularities evident in a corporate or other economic entity.

4. Identify and document, in accordance with the requirements of the judicial system and law of evidence, sufficient, appropriate evidence of fraud, mismanagement, errors and other irregularities.

5. Adequately prepare for and conduct a basic investigative interview, and appreciate the need for self-reflection in the interview process for continued improvement in interviewing skills.

6. Identify and appropriately address the legal aspects of investigative interviewing in light of their potential impact on any subsequent legal proceedings.

Subject Materials

Essential Readings

The prescribed texts for this subject are:


- Ord, Shaw & Green, *Investigative Interviewing Explained*, LexisNexis Butterworths, 2004


Please note:

Readings will also be set from these texts for other subjects in the MFA program.

If you have already purchased John Farrar, *Corporate Governance: Theories, Principles and Practice*, 2nd edition, Oxford University Press, 2005, for your MFA studies, you may use this for readings in place of or as supplementary to the Du Plessis text prescribed above. Advice will be provided in the reading guide at the end of this Outline.

All textbooks are available online from the University Bookshop at

http://unishop.uow.edu.au/textbooks/

WebCT and SOLS email

This subject adopts a flexible delivery method. To support students in their learning while not on campus, this subject incorporates a WebCT site as an essential subject resource. This site will be used to provide students with additional relevant resources, such as articles and cases available via E-Readings. It will also be used by teaching staff to provide notes and any other learning aids. Students should ensure that they check this WebCT site, and their SOLS email, on a regular basis to ensure that they keep up to date with information posted there. SOLS email is an official means of
University communication, so any information posted to students via this method is taken to be official notification of the information contained in the message.

You can access the ACCY951 WebCT site via SOLS from the UOW website. You will need to enter your normal UOW username and password to access the site. Note that access to the site is linked to your enrolment in the subject, so if for any reason you are not enrolled in the subject, you will not have access to the site.

**E-Readings**

This UOW library service provides journal articles, cases and other resources as requested by subject co-ordinators. This service will be used to provide journal articles on investigating corporate fraud, and providing litigation support in cases of corporate fraud. Note: apart from the AICPA article, for which a web address is provided, you should be able to access these articles via E-Readings from the UOW Library web-page. In case you have any problems, references to the database on which the article is listed is also given (these can also be accessed via the Library).

- Powell, Martine B (2002), “Specialist training in investigative and evidential interviewing : is it having any effect on the behaviour of professionals in the field?”, Psychiatry, Psychology and Law , 9 (1) 2002 : 44-55 (available via the University of Wollongong Library database (Attorney-General’s Information Service) AGIS plus text)

***Recommended Background And Further Reading***

This is not an exhaustive list of references. Students should also use the library catalogue and databases to locate additional resources.


**On corporate law:**

• Hanrahan, Ramsay & Stapledon, Commercial Applications of Company Law, CCH, 2005. KN/261.K1/HAN/1
• P Lipton and A Herzberg, Understanding Company Law, Law Book Company, 2004. KN/261.K1/LIP/1

On the law of evidence:
• Andrew Ligertwood, Australian Evidence, LexisNexis Butterworths, 2004. KN/390.K1/LIG/1
• Odgers, Peden & Kumar, Companion to Uniform Evidence Law, LBC, 2004. KN/390.K1/ODG/2
• Andrew Palmer, Proof and the Preparation of Trials, Thomason LBC, 2003. KN/390.K2V/PAL/1

On Practical Legal Skills (you should focus on the implications for experts working with legal practitioners, rather than skills for legal practitioner’s themselves):
• Hyams, Campbell and Evans, Practical Legal Skills, Oxford University Press, 2nd edition, 2004. KL/82.K1/HYA/1

Study time
The University of Wollongong has determined that successful completion of subjects requires 2 hours of study per credit point per week. As this is a 6 credit point subject, students should invest an average of 12 hours study time, including class attendance, per week in this subject.

Attendance Requirements
Attendance at the three day intensive seminar is a compulsory requirement for successful completion of the course.

Performance Level
To be successful in this subject, students must:
1. Attend and participate in a three (3) day intensive seminar;
2. Undertake and review all prescribed readings, lecture notes and other aids;
3. Attempt all assessment tasks and achieve at least a passing grade overall
## SECTION B: ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th><strong>Class Test</strong> (20%)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Date</strong></td>
<td>Friday 11 August or Saturday 12 August during the scheduled intensive (to be confirmed in the intensive schedule: see WebCT Vista site during session).</td>
</tr>
<tr>
<td><strong>Weighting</strong></td>
<td>20% of final grade</td>
</tr>
<tr>
<td><strong>Topic</strong></td>
<td>Readings: Weeks 1 - 4</td>
</tr>
</tbody>
</table>
| **Details** | Duration of test: one hour and 15 minutes (or 75 minutes)  
Allowable materials: any materials except calculators and laptop computers. All mobile phones must be switched off.  
Format: The test will consist of a series of short answer questions with the number of marks per question specified. You should allocate your time appropriately (approximately 5 minutes per marks, or 10 minutes for a 2 mark question) |
| **Marking criteria** | Marks will be awarded having regard to:  
- Focus on addressing the questions set  
- Understanding of the relevant subject matter  
- Development of appropriate responses to the questions  
- Effective communication by organisation of your ideas and clear, concise expression |
<p>| <strong>Return of marks</strong> | A feedback sheet addressing the assessment criteria and providing general comments will be provided in class following completion of marking. |</p>
<table>
<thead>
<tr>
<th><strong>Assessment 2:</strong></th>
<th><strong>Class Participation (10%)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dates</strong></td>
<td>To be assessed during the scheduled intensive, ie. 11, 12, 13, August</td>
</tr>
<tr>
<td><strong>Weighting</strong></td>
<td>10%</td>
</tr>
<tr>
<td><strong>Marking Criteria</strong></td>
<td>Marks will be awarded having regard to:</td>
</tr>
<tr>
<td></td>
<td>● Contribution to group learning as a whole (eg. preparedness to contribute to discussion, to listen to others, and to show respect for the ideas of others; not dominating discussion; helping other students)</td>
</tr>
<tr>
<td></td>
<td>● Attitude to learning (eg. willingness to contribute; attentiveness; progress in class participation for those experiencing initial difficulties)</td>
</tr>
<tr>
<td></td>
<td>● Knowledge and understanding of the subject matter (eg. consistency of preparation; capacity to distinguish facts from principles, principles from the application of those principles, and description from analysis; capacity to relate new knowledge to previous knowledge)</td>
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<tr>
<td></td>
<td>● Ability to develop ideas and think critically (eg. capacity to evaluate &amp; judge material; capacity for critical analysis of issues; development of ideas through discussion)</td>
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<td></td>
<td>● Problem solving skills (eg. identification of relevant issues; analysis and application of relevant principles; development of arguments, both conventional and innovative)</td>
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<tr>
<td></td>
<td>● Oral communication skills (eg. ability to be articulate and concise, ability to present coherent arguments; ability to actively listen; ability to engage in discussion)</td>
</tr>
<tr>
<td></td>
<td>Please note that marks cannot be awarded for attendance alone. Participation in the class presentation feedback and marking process (below) will be considered in light of the above criteria, and may contribute to your class participation mark.</td>
</tr>
<tr>
<td><strong>Return of Marks</strong></td>
<td>A feedback sheet addressing the assessment criteria and providing general comments will be provided at the end of the intensive.</td>
</tr>
<tr>
<td><strong>Assessment 3:</strong> Class Presentation (10%)</td>
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<tr>
<td>-------------------------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Dates</strong></td>
<td>To be assessed during the scheduled intensive, ie. 11, 12, 13, August</td>
</tr>
<tr>
<td><strong>Weighting</strong></td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>This task will be peer-assessed in groups, with all students in the group completing a feedback sheet and awarding a mark out of 10 for the presenter. Marks awarded by individuals within the group will be averaged to arrive at the final mark out of 10 to be recorded.</td>
</tr>
<tr>
<td><strong>Required</strong></td>
<td>You will be required to prepare a short presentation on an accounting term or concept, which is designed to explain the term or concept to lay people. You may use communication aids to assist in your explanation. <strong>Terms will be posted on the subject’s WebCT Vista site at a time to be announced via SOLS email (please ensure you know how to access this: contact the Coordinator if you don’t), and allocation will take place, via email to the Coordinator, on a first come, first served basis.</strong> In addition, you may nominate your own term or concept, subject to the approval of the Coordinator.</td>
</tr>
<tr>
<td><strong>Marking Criteria</strong></td>
<td>Marks will be awarded having regard to:</td>
</tr>
<tr>
<td></td>
<td>• Oral communication skills, including the ability to articulate ideas clearly and concisely</td>
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<td></td>
<td>• Use of appropriate terminology to explain terms or concepts (including avoidance of professional ‘jargon’)</td>
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<tr>
<td></td>
<td>• Appropriate use of communication aids, such as diagrams, figures, charts, etc.</td>
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<tr>
<td></td>
<td>• Effectiveness and accuracy of the explanation of the term or concept</td>
</tr>
<tr>
<td><strong>Return of Marks</strong></td>
<td>During the scheduled intensive, after recording by the Coordinator</td>
</tr>
<tr>
<td>Assessment 4</td>
<td>Case Analysis Assignment (20%)</td>
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</tr>
<tr>
<td><strong>Due date</strong></td>
<td>5pm, Tuesday 26 September, 2006</td>
</tr>
<tr>
<td><strong>Weighting</strong></td>
<td>20% of final grade</td>
</tr>
<tr>
<td><strong>Page Limit</strong></td>
<td>8 pages, using 12 point font (uncondensed) and margins at least 2cm wide, and 1.5 line spacing</td>
</tr>
<tr>
<td><strong>Submission</strong></td>
<td>You should post your assignment (with Commerce coversheet attached) to: Judith Marychurch Faculty of Law University of Wollongong WOLLONGONG NSW 2522 <em>Please include a stamped, self-addressed envelope for return of your paper.</em></td>
</tr>
</tbody>
</table>
| **Required** | 1. You will be required to read a case or cases and identify required elements, including:  
  - the court that handed down the decision  
  - the facts of the case pertaining to fraud/misconduct  
  - the legal nature of the fraud/misconduct in the case  
  - the legal issue/s before the court in the case and the court’s decision in relation to the issue/s  
  - comment on the court’s views of the nature of the fraud/misconduct and/or the sentencing considerations relevant to the decision, eg. custodial versus non-custodial sentence; proposed variations in sentencing based upon the facts of the case including the character of the accused and the nature of the offence  
  - where possible, the nature of the evidence presented as proof of the fraud  
  2. **Full details will be provided on the subject’s webct Vista site. You will be advised by SOLS email when this is available.** |
| **Marking criteria** | Marks will be awarded having regard to:  
  - Content, including clear and precise identification of the requirements listed under 2. above  
  - Evidence of understanding of the cases/s  
  - Logical and coherent presentation (headings may be used to facilitate this objective)  
  - Overall quality of presentation, including clear and concise expression |
<p>| <strong>Return of marks</strong> | Please supply a stamped, self-addressed envelope for return of your paper and feedback. |</p>
<table>
<thead>
<tr>
<th><strong>Assessment 5</strong></th>
<th><strong>Major Research Paper (40%)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Due date</td>
<td>5pm, Tuesday 17 October</td>
</tr>
<tr>
<td>Weighting</td>
<td>40% of final grade</td>
</tr>
<tr>
<td>Page limit</td>
<td>14 pages, using 12 point font (uncondensed) and margins at least 2cm wide, and 1.5 line spacing</td>
</tr>
<tr>
<td>Submission</td>
<td>You should post your assignment (with Commerce coversheet attached) to: Judith Marychurch Faculty of Law University of Wollongong WOLLONGONG NSW 2522 <em>Please include a stamped, self-addressed envelope for return of your paper.</em></td>
</tr>
<tr>
<td>Topic</td>
<td>To be provided on the subject’s WebCT Vista site. You will be advised via SOLS email when this is available.</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>Marks will be awarded having regard to:</td>
</tr>
<tr>
<td></td>
<td>• Content, including a clear focus on the topic</td>
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<tr>
<td></td>
<td>• The strength of arguments presented, including relevant support for those arguments</td>
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<tr>
<td></td>
<td>• Evidence of appropriate and sufficient review of relevant literature and understanding of the issues and arguments raised</td>
</tr>
<tr>
<td></td>
<td>• Logical and coherent presentation (headings may be used to facilitate this objective)</td>
</tr>
<tr>
<td></td>
<td>• Overall quality of presentation, including clear and concise expression</td>
</tr>
<tr>
<td>Return of marks</td>
<td>Please supply a stamped, self-addressed envelope for return of your paper</td>
</tr>
</tbody>
</table>
**SUMMARY OF ASSESSMENTS**

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Weighting</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Test</td>
<td>20%</td>
<td>Friday 11 August 2005</td>
</tr>
<tr>
<td>Class Participation</td>
<td>10%</td>
<td>Friday 11 – Sunday 13 August inclusive</td>
</tr>
<tr>
<td>Class Presentation</td>
<td>10%</td>
<td>Saturday 12 or Sunday 13 August (to be confirmed)</td>
</tr>
<tr>
<td>Case Analysis Assignment</td>
<td>20%</td>
<td>Tuesday 26 September 2006</td>
</tr>
<tr>
<td>Major Research Paper</td>
<td>40%</td>
<td>Tuesday 17 October 2006</td>
</tr>
</tbody>
</table>

**PERFORMANCE GRADES**

HD  High Distinction  85–100%
D   Distinction       75–84%
C   Credit            65–74%
P   Pass               50–64%
F   Fail (unsatisfactory completion)  0–49%

**SUBMISSION**

Assessment Tasks 4 & 5 are to be posted to the subject co-ordinator at the address noted for each task.

Assessment tasks must be received by the due date or late penalties will apply. Late submissions will incur a penalty of 1 mark per day or part there of.

A faculty coversheet must be attached (download the coversheet from the faculty website) or the assessment will not be accepted; This cover sheet can be obtained from the website: http://www.uow.edu.au/commerce/pdf/assignmentcoversheet.pdf

**REFERENCING, PLAGIARISM & NON-DISCRIMINATORY LANGUAGE**

Referencing must be as per specifications below (see C2 Faculty and School Policies – Referencing).
Students must attach a signed declaration that they have read, understood and complied with the University of Wollongong Acknowledgement Practice (Plagiarism) code;
Students must comply with the University of Wollongong C1.1 Non-discriminatory Language Code;
**EXTENSIONS**

Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time: see the UOW policy on special consideration. Extensions will only be granted by the subject co-ordinator, Judith Marychurch, and must be applied for before the due date, on the approved application form via SOLS. These applications may be made on-line: see SOLS for details.

**Please Note:** Extensions will not be granted after the due date.

**PLAGIARISM**

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.


**SECTION C: RULES, CODES OF PRACTICE & POLICIES**

**C1 University Policies**

Information on the following University Policies can be found at the websites below:

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Ethical objection by students to the use of animal and animal products in coursework subjects</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
</tbody>
</table>
C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:


Please note students wishing to submit special consideration forms must do so through the official university channels of SOLS, any other form of submission will not be accepted.

C1.3 Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at

C2  FAculty and schOol policies

REFERENCING

WHY DO YOU NEED TO REFERENCE?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else's work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people's work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) Gopher sites, and email, LISTSERV and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of how to reference electronic material.

OCCUPATIONAL HEALTH AND SAFETY WHERE RELEVANT, INCLUDING SAFETY IN LABORATORIES AND ON FIELD TRIPS

C3 SUPPORT SERVICES AND FACILITIES

LEARNING RESOURCE CENTRE
Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills. There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:


FACULTY LIBRARIANS
Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au
telephone: 42 213078

DISABILITY LIAISON OFFICER
The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/
telephone: 42 213445
fax: 42 215667

FACULTY DISABILITY ADVISERS
Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty’s academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific
information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

If you need information about the Faculty’s Disability services or the Faculty’s Disability Liaison Officer, please contact the Commerce faculty’s sub-dean for advice. The sub-dean can be contacted as follows:

Office location: Building 40, room 224 (2nd floor, block A)
email address: commerce_subdean@uow.edu.au
telephone: 02 4221 5773

ABORIGINAL EDUCATION CENTRE

The Aboriginal Education Centre (AEC) provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Aboriginal Education Centre website or contact the office.

Centre location: Building 30
web address: http://www.uow.edu.au/aec/
telephone: 42 213563
fax: 42 214244
<table>
<thead>
<tr>
<th>Week Beginning</th>
<th>Topics</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 17 July</td>
<td>First steps in gathering evidence in an investigation</td>
<td>Palmer, Chapter 2, pp 12-15, Chapter 3, and Chapter 4 Ord, Shaw &amp; Green, Chapter 1, 2, 3 &amp; 4 Articles by Spigelman, and Van Homrigh &amp; Garnett (see p 4 of this Outline)</td>
</tr>
<tr>
<td>2 24 July</td>
<td>Theory and Proof</td>
<td>Palmer, Chapters 5, 6, 7 &amp; 8</td>
</tr>
<tr>
<td>3 31 July</td>
<td>Introduction to the legal framework governing corporations in Australia Note: the reading for this week and next is quite heavy due to the need to cover the material in preparation for the intensive please allow yourself some additional time</td>
<td>Selected chapters from Corporations law texts to be placed on E Readings: Lipton &amp; Herzberg Chapter 1; and Hanrahan, Ramsay &amp; Stapledon Chapter 16 Du Plessis, McConvill &amp; Bagaric, Chapters 2, 3, 4, &amp; 10 (or Farrar, Chapters 5, 6, 7 from pp 73 to 76 (top), Chapters 8 &amp; 9; also Chapter 19)</td>
</tr>
<tr>
<td>4 7 August</td>
<td>Directors Duties and the Concept of Corporate Governance</td>
<td>Du Plessis, McConvill &amp; Bagaric, Chapter 1, (or Farrar, Chapters 1, 2, 3, &amp; 4) Du Plessis, McConvill &amp; Bagaric, Chapters 5, 6, 7 &amp; 11 (parts 11.1 and 11.2) (or Farrar, Chapters 10 &amp; 20) Extracts from the Corporations Act 2001 (Cth) – on WebCT</td>
</tr>
<tr>
<td>5 14 August</td>
<td>Post intensive ‘breather’</td>
<td>Nil</td>
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<tr>
<td>6 21 August</td>
<td>Investigative Interviewing</td>
<td>Ord, Shaw &amp; Green, Chapters 5, 6 &amp; 7 Also, review Ord, Shaw &amp; Green, Chapter 1, 2, 3 &amp; 4 Articles by AICPA, Powell &amp; Koller (see p 4 of this Outline)</td>
</tr>
<tr>
<td>7 28 August</td>
<td>Accountability of Directors</td>
<td>Du Plessis, McConvill &amp; Bagaric, Chapter 11 (parts 11.3 to 11.6) (or Farrar, Chapters 16, 17 &amp; 18)</td>
</tr>
<tr>
<td>8 4 Sept</td>
<td>Use and Abuse of Corporate Groups and the Nature of Corporate Fraud</td>
<td>Du Plessis, McConvill &amp; Bagaric, Chapter 2, part 2.4.2 (James Hardie) Farrar, Chapters 21 &amp; 23 (E-Readings) Goldshaw, Smith, Sakuraia article (see p 4 of this Outline)</td>
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<tr>
<td>Week</td>
<td>Date</td>
<td>Topic</td>
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<tr>
<td>9</td>
<td>11 Sept</td>
<td>Expert Witnesses</td>
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<tr>
<td>10</td>
<td>18 Sept</td>
<td>Shareholder participation in corporate decision-making</td>
</tr>
<tr>
<td>11</td>
<td>2 Oct*</td>
<td>Major Research Paper</td>
</tr>
<tr>
<td>12</td>
<td>9 Oct</td>
<td>Major Research Paper</td>
</tr>
<tr>
<td>13</td>
<td>16 Oct</td>
<td>Make sure you have submitted your Major Research Paper!!</td>
</tr>
</tbody>
</table>

* Note Monday 2 October is a public holiday.

23 – 27 October: Study Recess

28 October – 10 November: Examination period