



Masc Forensic
Investigations Academy

MASC FORENSIC INVESTIGATIONS ACADEMY

DIPLOMA IN FORENSIC AUDITING & INVESTIGATIONS

1.0 PREAMBLE

- 1.1.** These regulations are to be read in conjunction with the General Academic Regulations of the Harare Institute of Technology Diplomas and in accordance with the School of Business and Management Sciences regulations governing academic programmes.
- 1.2.** Diploma in Forensic Auditing & Investigations is designed to develop Accountants, Auditors and Investigators, with knowledge, skills and attitudes required to satisfy the needs of corporate organisations in handling and conducting Forensic Audits and Investigations in an internationally acceptable manner. It deals with how accountants can investigate and document forensic crimes, how security personnel/investigators can investigate crime and it fully equips participants on how to detect and deal with forensic crimes.

2.0 PROGRAMME OBJECTIVES

The objectives of the programme are to:

- 2.1** Manage fraud risk of an organisation.
- 2.2** Develop and evaluate Internal Control Systems.
- 2.3** Formulate fraud risk management policies in the corporate environment sector.
- 2.4** Demonstrate professionalism in auditing, investigations as well as risk, governance and control.
- 2.5** Examine different types of fraud schemes with an organization
- 2.6** Write and present forensic reports that are grounded on forensically sound evidence and research.
- 2.7** Provide expertise in collection, analysis and presentation of evidence.

3.0 ENTRY QUALIFICATIONS

- 3.1.** Candidates must comply with Diploma General Academic Regulations;
- 3.2.** Entry requirements for acceptance into this programme are:
 - 3.2.1.** At least a Certificate in Accounting or its equivalent from a recognised institution, plus Five “O” Levels including English Language and Mathematics passed at Ordinary Level with grade C or better and any other three subjects.
 - OR**
 - 3.2.2.** Five “O” Levels including English Language and Mathematics passed at Ordinary Level with grade C or better and any other three subjects plus two years work experience in fraud/audit related field.

4.0 GRADUATE COMPETENCES

The graduates should be able to:

- 4.1.** Investigate various fraud schemes and recommend suitable corrective action.
- 4.2.** Prepare court ready expert forensic investigative reports.
- 4.3.** Collect, analyse and present evidence.
- 4.4.** Testify as an expert witness
- 4.5.** Design internal control systems that are fraud –proof.

5.0 GRADUATE ATTRIBUTES

- 5.1.** Professionalism
- 5.2.** Ethical
- 5.3.** Creative and analytical thinker.
- 5.4.** Detail oriented
- 5.5.** Sound professional judgement

6.0 CAREER PROSPECTS

The graduates of this programme may be employed among others as:

- 6.1.** Forensic Auditors
- 6.2.** Fraud Risk Officers.
- 6.3.** Cyber-Fraud Crimes Managers
- 6.4.** Compliance Professionals.
- 6.5.** Fraud and Forensics Academics and Researchers.

7.0 PROGRAMME STRUCTURE

Diploma in Forensic Auditing & Investigations is a one -year programme offered as a Block-Release/Part Time Programme.

8.0 The number of credits that are awarded for every course that is successfully completed correspond to the average workload required for the successful completion of the course. Credits will not be awarded not only on the basis of mere attendance but also through assessment.

9.0 ASSESSMENT PROCEDURE

9.1 Practical Course Assessment

Assessment of practical courses is based on the weighted aggregate of:

- Written Examination 60%

- Continuous Assessment 40%

The mark for the coursework assessment in a practical course consists of the following weighted components:

- Written assignment/Presentations and test 15%
- Practical Work (Laboratory Practicals/Field Trips/Industrial Visits Reports 25%

9.2 Non- Practical Course Assessment

Assessment of non-practical courses consists of the following weighted components:

- Written Examination 75%
- Continuous Assessment 25%

9.3 Course Work And Attendance

9.3.1 A candidate is allowed to sit for an examination provided he/she has attained a coursework mark that is not less than 55% in that course. Lectures, tutorials, practicals and industrial visits are compulsory unless otherwise stated. A student who fails to attend 80 % of scheduled lectures , tutorials, laboratory practicals, field trips, industrial visits, seminars and workshops is not eligible to sit for examinations in that course.

9.3.2 Students of the Diploma in Forensic Auditing and Investigations programme cannot graduate without obtaining a weighted average mark of 55% of all attempted courses.

10. RE-WRITES

Re-write(s) should conform to current course structure.

- 1.1.1 Candidates should pass at least two thirds of the course to qualify for a referral.
- 1.1.2 Any candidate who fails to pass at least two thirds of the course should repeat the whole course, including the subjects they would have passed.
- 1.1.3 There is no time limit for which to re-write a failed examination.
- 1.1.4 There is no aggregation for re-writes.
- 1.1.5 All re-writes should pass on performance in the examination.
- 1.1.6 If a candidate fails coursework he/she repeats the subject.

11. EXEMPTIONS

- 11.1 There are no exemptions for this Diploma

12. IRREGULAR PRACTICES

12.1 Cheating in continuous assessment and or examinations will result in disqualification from the whole course. The candidate will be suspended indefinitely from undertaking any of our courses.

12.2. The penalty for plagiarism shall be as in 12.1

13.0 DIPLOMA CLASSIFICATION

The following Classification Scheme shall be adopted for all courses:

Mark	Class	Symbol	Decision
90 – 100%	Distinction	D	Pass
80 – 89%	Merit	M	Pass
70 – 79%	Credit	C	Pass
55 -69	Pass	P	Pass
54 and Below	Fail	F	Fail

13.1 DIPLOMA WEIGHTING

Semester I - 55%
Semester II - 55%

14.0 COURSE SYNOPSIS

14.1 DFAI 111 Financial Accounting

The course aims to provide students with basic knowledge of modern day Business Accounting Techniques. By the end of the course, the student should be able to: appreciate fundamental basics of financial accounting in both profit making and not for profit making entities. Essentials to be covered include; Regulatory environments for financial accounting, Recording, processing and presentation of financial information, Elements of financial statements, Financial Statements preparation, Interpretation of financial statements and the basics of group accounting.

14.2. DFAI 112 Fraud Examination

The course aims at providing students with knowledge, skills and values to understand all aspects of fraud, to understand why fraud is committed the workings of various fraud schemes and to be able to identify different types of fraud and other financial crime, as well as its indicators. The topics includes ; Fraud Definitions, Models, and Taxonomies , Elements of Fraud, Fraud Conceptual Frameworks , Scope of Fraud, Evolution of Typical Fraud and Profile of Fraudsters.

14.3. DFAI 113 Fraud Risk Management

This course will enable the student to develop strategies to manage organisational fraud risks. Using real-life examples, students will be able to cover the following; introduction to Fraud Risk Management, Fraud Risk Governance Principles, Fraud Risk Assessment techniques, Designing Effective Internal Control Systems, Evaluation of effectiveness of Internal Controls & Security Systems and Risk Response.

14.4. DFAI 114 Fraud Auditing & Forensic Techniques

The purpose of this course is to equip students with the knowledge and expertise carry out forensic audits and forensic investigations assignments. By the end of the course the student should be able to: apply the Principles of Forensic Auditing & Investigations, carry out forensic audits and forensic investigations assignments, Adapt the investigative Process, Understand the Legal issues in Forensic Auditing & Investigations, Identify Sources of Information/Data for evidence collection during investigations, Understand Challenges, Issues, and Trends in Forensic Auditing & Examination and Document & protecting the case. The topics includes; Introduction to Forensic Auditing & Investigations, Planning Forensic Audits & Investigations assignments, The Investigation Process & Interviewing Techniques, Understanding Challenges, Issues, and Trends in Forensic Auditing & Examination and Documenting & protecting the case

14.5. DFAI 115 Computer Forensic Tools & Techniques

Through this course students will gain well rounded and systematic knowledge and investigation competencies with regard to computer forensic methods, tools and techniques in the private and public investigation environment. A person credited with this module will be able to manage an investigation unit that include but is not limited to a variety of resources to be used, relationships with role-players, analysis of data and the management of the investigation process. the topics includes; the basic concepts that make up the field of computer forensics, different computer forensic investigations processes, types of evidence that are elements of computer forensics, is Electronic Evidence gathering and analysis, Incidents & Threats

14.6. DFAI 121 Evidence in Forensic Investigation

The purpose of this course is to provide students with detailed knowledge, skills and values to understand all aspects regarding the principles of using various data analysis & reporting tools in gathering evidence related to forensic investigation including the legal elements of specific crimes, transgressions and irregularities; search and seizure of evidence; interception of evidence; collection, preservation and presentation of the evidence; the continuity of possession regarding the evidence; burden of proof applicable to different types of evidence; the analysis of evidence; expert statements on admissibility of evidence; and the disposal of evidence.

14.7. DFAI 122 Investigation of Financial Crimes

Investigation of Selected Crimes will cover the following major Fraud schemes: Corruption & Bribery (Bribery schemes, Kickback schemes, Bid-rigging schemes, Economic extortion and Illegal gratuities schemes), Asset Misappropriation (Fraudulent disbursements, Skimming Cash larceny), Financial Statement Frauds (Frauds for the company, Frauds against the company and Prevention & Detection) and Cyber/Electronic Crimes (Cryptocurrency fraud, Cyber Fraud).

14.8. DFAI 123 Legal Issues in Forensic investigations

This course will enlighten the student of the Legal issues to be observed in Forensic Auditing & Investigations. the topics include; Defamation, Invasion of Privacy, False imprisonment, Improper disciplinary Action, Challenges in International Investigations, Technology Issues, Legislation & Regulation, Ethical challenges, Individual Rights during Examinations, Basic Principles of law, Constitutional rights, Arrests, Interrogation of suspects, The Charging Process, The Trial Process, The Civil Justice System, Considerations for testifying as a Lay Witness, Considerations for Testifying as an Expert Witness, Qualifying to testify as an Expert witness, Preparing to testify, Direct & Cross Examination and Expressing of an opinion

14.9. DFAI 124 Fraud Prevention Strategies

Fraud Prevention Strategies explores how to formulate a Fraud Risk Policy in line with best practice Principles of Fraud Risk Governance. By the end of the course the student should be able to: Formulate an Organisation's Anti -Fraud Policy Manual, Establish Corporate Governance Framework, Gain an understanding of Corporate Governance in Fighting Fraud and ascertain who is involved in Corporate Governance. The topics include; Purpose of Corporate Governance, The Role of Corporate Governance in fighting Fraud, Fraud Prevention Programs & Policies and Reporting & Disclosure

14.10. DFAI 125 Forensic Reporting & Evidence Presentation

This course aims at providing students with a practical insight, knowledge and understanding of the role of a forensic auditors & investigators as reporters in a professional context. This role includes reporting aspects of the fraud investigation, providing further investigative support, writing and issuing the formal report and ultimately testifying on its contents as expert witness. The areas to be covered in this course are: characteristics of a well written report, Forensic Audit & Investigations Report Preparation, Report Structure, Formats for Expert Reports and Evidence Preparation & Presentation

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