

Course title: Forensic audit			
Lecturer: Jelica Eremić-Dodić			
Course status: Required, First Semester			
ECTS: 7			
Requirement: none			
Course aim: The aim of this course is to enhance the awareness and develop strategies for interpreting criminal activities and for the auditing of financial reports by examining the ways in which forensic audit acts. It will also master auditing techniques with the help of a computer.			
Course aims: <ul style="list-style-type: none"> - Developing skills in the area of forensic accounting; - Developing knowledge in the field of forensic accounting and forensic auditing, - Perfecting the skills for recognizing the range and limits of forensic auditing in the optimization of risk of accounting frauds, effective presenting of opinion in relation to current criminal offences. 			
Course content Theory classes: 1. CRIMINAL WORKS, MODELS AND CLASSIFICATIONS 2. RESPONSIBILITIES FOR CRIMINAL ACTIVITIES 3. FORENSIC ACCOUNTING AND FORENSIC AUDIT 4. CRIMINAL SCHEMES, SIGNS OF WARNING AND DETECTION THE CRIMINAL ACTS 5. PROFESSIONAL ACCOUNTING, FULL FINANCIAL REPORTING 6. CORRUPTION AND MONEY LAUNDERING 7. COMPUTER FRAUD 8. CRIMINAL OFFENCES AND ACCOUNTING AND ACCOUNTING INFORMATION SYSTEM 9. CRIMINAL OFFENCES AND COMPUTER-AIDED AUDITING TECHNIQUES 10. DIGITAL FORENSIC 11. PREVENTING CRIMINAL ACTIVITIES, ASSESSING RISK OF CRIMINAL ACTS AND INTERNAL CONTROL 12. COMPUTER ADVICE IN PREVENTION AND DISCOVERING CRIMINAL OFFENCES 13. REPORTING OF A FORENSIC AUDITOR <i>Practice classes</i> Presenting and writing seminar papers, case study activities.			
Recommended Literature: Reading List:: <ol style="list-style-type: none"> 1. Translation: Fraud Auditing and Forensic Accounting, Tommie W. Singleton, Aaron J. Singleton, Jack Bologna, Robert Lindquist, Published by John Wiley & Sons, Inc., Revizija kriminalne radnje i forenzičko računovodstvo, izdavač: Savez računovođa i revizora Srbije, Beograd, 2010. Further Reading:: <ol style="list-style-type: none"> 1. Forenzička revizija, Aleksandar Petković 2. Translation: Computer – Aided Fraud Prevention and Detection, David Coderre, Published by John Wiley & Sons, Inc., Primena kompjutera u sprečavanju i otkrivanju kriminalnih radnji, Uputstvo za praktičnu primenu, prevod Savez računovođa i revizora Srbije, Beograd, 2009. god. 3. Digitalna forenzika računarskog sistema, Milosavljević Milan & Gojko Grubor, Beograd, 2009. 4. Statistical Techniques for Forensic Accounting, Understanding the Theory and Application of Data Analysis, Saurav K. Dutta, publishing as FT Press Upper Saddle River, New Jersey, 2013. 			
Number of active teaching classes:	Lectures:3	Practice classes:2	
Teaching methods: Lectures, consultations, analyzing concrete forensic audit problems, project presentation and seminar papers.			
Knowledge assessment			
Pre-exam	points	Final exam	Points
In-class activity	10	written	30
Practice classes	10	oral	
Mid-term tests	40		
seminars	10		