



ST. THOMAS COLLEGE PALAI

UGC Approved College with Potential for Excellence

Reaccredited by NAAC with A Grade (CGPA 3.30)

Syllabus for Vocational Education and Training (VET) Course

Forensic Accounting

Course Code	:	STCVE008
Course Coordinator	:	James Varghese Assistant Professor Department of Commerce
Maximum intake	:	50
Eligibility	:	Any regular B.Com or M.Com Student of the College

Objective:

- (1) To expose students to the latest trends in Accounting, especially to forensic accounting techniques
- (2) To enable the students to detect financial frauds from the financial reports of the companies

Module 1 Introduction:

Forensic accounting – Meaning – Background

Module 2 Financial Shenanigans:

Shenanigans – Meaning – Types – Earnings manipulation
Methods – Cash flow shenanigans – Key metrics shenanigans

Module 3 Forensic Analysis:

Case studies of Enron, WorldCom, Tyco and Symbol
Technologies – Practical analysis

References *Howard M Schilit (2010) Financial Shenanigans How to Detect Accounting Gimmicks and Fraud in Financial Reports. McGraw-Hill New York.*

Manning A George (2005) Financial Investing and Forensic Accounting. Taylor and Francis, New York

Theory: **60%** & Practical: **40%**