**DIPLOMA IN INVESTIGATIVE & FORENSIC ACCOUNTING PROGRAM**  
University of Toronto Mississauga  
SEMMIONAL INSTRUCTIONAL ASSISTANT POSITIONS  
CUPE 3902, UNIT 3  
SUMMER/FALL/WINTER 2016-2017

These jobs are posted in accordance with the CUPE 3902 Unit 3 Collective Agreement

**Qualifications Required:**  
Professional Accounting Designation and Investigative & Forensic Accounting Experience Preferred. 1 English and 1 French marker (if required) for each position posted below.

**Description of Duties:**  
Marking assignments and the examination in accordance with the marking guide developed in conjunction with the Instructor, and in accordance with the grading policies of the University of Toronto; Verifying the French translation of assignments and the final exam, as required; Invigilation of the examination, as required; Consultation with the Director and Instructor as required.

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<thead>
<tr>
<th>COURSE</th>
<th>TITLE</th>
<th>Dates of Appointment/ Classes</th>
<th>SIA POSITION AVAIL.</th>
<th>EST. TOTAL HRS REQD.</th>
<th>Est. # of Enrolment</th>
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<tbody>
<tr>
<td>IFA1900H</td>
<td>Intro to IFA</td>
<td>July 2016 – August 2016</td>
<td>1-2</td>
<td>35-50</td>
<td>15-20</td>
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Course Description:

The intention of the Introduction to Investigative & Forensic Accounting (IFA) course is to acquaint students with the nature and practice of IFA work, and to prepare students for further coursework in the DIFA program and syllabus.

This course will provide an introduction to the:

- roles of an Investigative and Forensic Accountant, and
- functional areas of expertise as laid out in the IFA Syllabus/Body of Knowledge created by the Canadian Institute of Chartered Accountants (CICA).

In addition, the course will introduce students to:

- key leaders of the IFA profession who will speak and be available for discussion,
- the first year course instructors and the expectations for their courses,
- the web-based mode of study group interaction and problem-based learning expected,
- other members of his or her study group, and
- the web-based program to be used for interaction with other students, instructors, and for sourcing course documentation.

Introductory readings will be provided in early July. One assignment, based on these introductory readings and the topics to be covered in the four remaining first year courses, will be due prior to the residency period in August. This assignment will be taken up during the residency period.
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<tr>
<td>IFA1901H</td>
<td>Practice Issues</td>
<td>September - November 2016</td>
<td>1-2</td>
<td>35-50</td>
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Course Description:

The objective of the Practice Issues course is the examination and consideration of the practice and practical issues inherent in an investigative and forensic accounting "practice" in the context of the current business and practice standards environment. The course's framework for analysis and discussion includes:

- The IFA Practice World
- Analysis of "significant" current events in the context of IFA analysis and discussion models
- Ethics, Independence and Conflict of Interest
- The Engagement
- Oral Report to Board / Expert Witness

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Course Description:

This course aims at giving participants the necessary expertise to satisfy the needs of the forensic accountant working in an environment where knowledge of the law is essential. More specifically, the course has two main goals:

1. Enabling the participants to acquire knowledge about the Canadian legal system and how it operates by:

(a) acquiring a broader understanding of Canadian legal institutions with a specific focus on some areas relevant to investigative and forensic accounting to illustrate how the legal systems concretely work, and

(b) acquiring conceptual knowledge in specialized fields of law, selected on the basis of their relevance and potential contribution to investigative and forensic accounting. These fields include: contracts, torts, corporation law, criminal law, and intellectual property.

2. Enabling the participants to learn to use the foregoing knowledge and understanding in the practice of investigative and forensic accounting.
## Course Description:

The course’s objective is to teach DIFA students how to undertake any type of forensic investigation utilizing a progressively structured framework that is adaptable to all engagements. In order to achieve the course objective we focus on the theme of connectivity between client’s objectives, applicable investigative standards, proper investigative tools and techniques and other items relevant to all engagements.

The course will also review some introductory level topics such as the definition of fraud, characteristics of fraud, fraud risks and red flags and how fraud is perpetrated within the accounting cycle. Overall the content of the course will endeavor to incorporate Section 3 of the Alliance for Excellence in Forensic and Investigative Accounting’s Syllabus/Body of Knowledge dealing with “Investigative-Related Matters”.

The structure and course notes are organized in a manner that intended to build on the following connectivity themes:

1. Defining client objectives and understanding the interrelationships of the parties involved in forensic investigations
2. Activating applicable investigative engagement standards that are relevant to a specific investigation
3. Introducing the types and use of current investigative tools and techniques
4. Introducing other relevant investigative issues such as:
   - the relationships with and use of other experts/consultants/technicians
   - giving witness evidence
   - resolution and recovery efforts

## Course Description:

This course is intended to familiarize participants with economic loss quantification. Participants will obtain the knowledge and skills needed to bridge the gap between existing quantification models and principles and different litigation contexts. Participants will learn to apply basic economic loss quantification principles to the various types of commercial litigation in which an IFA may be called upon to intervene.

In particular, the following topics are covered:

- Nature of financial damages
- Types of disputes and heads of damages
- Loss quantification in the context of a breach of contract
• Loss quantification in the context of tort
• Loss quantification tools
• Remoteness and foresee ability
• Time value of money
• Pre and post judgment interest
• Mitigation, hindsight and contributory fault
• Taxation
• Business valuation (overview)

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Course Description:

Building on the knowledge and skills acquired in the introductory course, this advanced course examines the subject of economic loss quantification. Participants will learn and apply important notions of loss quantification principles to various types of litigations in which an IFA may be called upon to intervene.

In particular, the following topics are covered:
• Forecasting and Trending methods
• Business Interruption Insurance
• Inventory Losses
• Application of Lost Sales Analysis to Contract and Tort Disputes (non-competition, negligence)
• Intellectual Property Infringement Damages
• Personal Injury Claims

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<tr>
<td>IFA2901H</td>
<td>Investigative Related Matters Advanced</td>
<td>January – March 2017</td>
<td>1-2</td>
<td>35-50</td>
<td>15-20</td>
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Course Description:

This course’s objective is to apply and expand upon the concepts taught in the introductory IRM course regarding a structured framework for fraud investigations. Students will learn and apply important notions related to the conduct of forensic accounting investigations, and will also learn about the nuances of how to prove many different types of investigative engagements, including procurement fraud, financial statement fraud, auditor negligence, stock market manipulation, arson for profit, planned bankruptcy, computer fraud and several regulatory offences, as well as fidelity bond insurance claims. Participants will also learn about some advanced techniques applied in certain types of investigations, including the use of computers to assist in the detection and investigation of fraud, the principles related to tracing the proceeds of crime, and how to assist with various legal remedies.

The syllabus for this course addresses a number of elements of Section 3 of the Alliance for Excellence in Investigative and Forensic Accounting’s Syllabus/Body of Knowledge re: Investigative-Related Matters.
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<td>IFA2902H</td>
<td>Legal Process Advanced</td>
<td>September – November 2016</td>
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Course Description:

The course aims at giving participants the necessary expertise to satisfy the needs of the investigative forensic accountant working in an environment where knowledge of the law is essential. More specifically, the course has two main goals:

1. Enabling the participants to deepen their knowledge of the Canadian legal system and how it operates by:
   
   (a) acquiring a broader understanding of Canadian legal process with a specific focus on some areas relevant to investigative and forensic accounting (IFA) to illustrate how the legal systems concretely work, and
   
   (b) acquiring conceptual knowledge in specialized fields of law, selected on the basis of their relevance and potential contribution to IFA. These fields include: legal issues arising out of the practice of IFA, civil procedure and evidence, criminal procedure and evidence, labour law, competition law, tax law, and alternative dispute resolution.

2. Enabling the participants to learn to use the foregoing knowledge and understanding in the practice of IFA.

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<td>IFA2903H</td>
<td>Advanced Topics/ Emerging Issues</td>
<td>March – May 2017</td>
<td>1-2</td>
<td>35-50</td>
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Course Description:

The "Emerging Issues" segment provides an opportunity for students to research and learn about an area of IFA specialty that is of particular interest to them. Their study culminates in a 50+ page research paper. An expert mentor is appointed to provide consultation.

The "Advanced Topics" segment of the course covers topics including Money Laundering, Terrorist Financing, Proceeds of Crime and Mortgage Fraud & Identity Theft as discussed below:

- In Advanced Anti-Money Laundering & Terrorist Financing Deterrence, the objective is for students to become familiar with:
- Canadian Legislation regarding money laundering and terrorist financing;
- International Standards regarding money laundering and terrorist financing;
- The role of FINTRAC and other forms of intelligence units;
- Design of compliance programs;
- Suspicious transactions;
- The basics of investigations; and
- Professional implications.
In Mortgage Fraud & Identity Theft, the objective is for students to understand how mortgage fraud occurs, the different types of organizations and individuals involved and what their various roles are or might be, to raise their awareness of some of the practical issues that arise in these cases and the steps we (society) need to consider to prevent this from happening. Specific cases will be reviewed including the instructor's personal experience as a victim in this area.