



SPLIT SUMMER SCHOOL STSS2018

COURSE: CORPORATE FRAUD: PREVENTION AND DETECTION

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Web page: <http://www.unist.hr/international-split-summer-school-2018/courses>

Main topics:

- frauds: definition, meaning and characteristics
- role of forensic accounting in fraud prevention and detection
- fraud triangle and indicators of fraud
- role of corporate governance in preventing and detecting fraud
- analytical procedures, methods and techniques in forensic fraud investigation

Programme structure:

- 5-day course
- sample data will be provided for practice and for final presentation
- every student gets lecture notes bound into a booklet, as well as a CD containing a digital version of the booklet, the current version of Y-code

Important dates:

Course dates: 03/09/2018 – 07/09/2018

Deadline for application: 01/07/2018

Payment due by: 01/08/2018

Confirmation of the course: 10/08/2018

Price of the course: 300 € (tax included)

Bed & breakfast: 189 € (tax included) – contact person: Marina Kero marina.kero@scst.hr

Programme plan:

- Day 1
- Frauds: definition, meaning and characteristics (1h)
 - Role of forensic accounting in fraud prevention and detection (1h)
 - Fraud triangle and indicators of fraud (1h)
 - The role of corporate governance in preventing and detecting fraud (1h)
 - Analytical procedures, methods and techniques in forensic fraud investigation (1h)
- Day 2
- Application of analytical procedures in forensic fraud investigation (3h)
 - Analysis of fundamental forms of manipulation in financial statements (3h)
- Day 3
- Preventive forensic analysis of external partners (2h)
 - Analysis of corporate scandals through fraud triangle – WorldCom case study (2h)
- Day 4
- Forensic reconstructions of corporate frauds (Enron,
- Programme lecturers:**
- Ph. D. Ivica Filipović, M. Econ.
Associate Professor at the University of Split,
University Department for Forensic Sciences, Split,
Croatia
 - Ph. D. Marijana Bartulović, M. Econ.
Assistant Professor at the University of Split,
University Department for Forensic Sciences, Split,
Croatia
 - Toni Šušak, M. Econ., M. Law
Teaching/research Assistant at the University of Split,
University Department for Forensic Sciences, Split,
Croatia

WorldCom, Parmalat, ...) (5h)

Day 5

- Forensic reconstructions of corporate frauds (Enron, WorldCom, Parmalat, ...) (5h)