



SPLIT SUMMER SCHOOL 2023

COURSE: CORPORATE FRAUDS: PREVENTION AND DETECTION	
Contact person: Toni Šušak, PhD	
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Main topics:	
<ul style="list-style-type: none">• Frauds: definition, meaning and characteristics• Role of forensic accounting in fraud prevention and detection• Fraud triangle and indicators of fraud• The role of corporate governance in preventing and detecting frauds• Analytical procedures, methods and techniques in forensic fraud investigation	
Programme structure:	
<ul style="list-style-type: none">• 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:	04/09/2023 – 08/09/2023
Deadline for application:	01/07/2023
Payment due by:	01/08/2023
Confirmation of the course:	10/08/2023
Price of the course:	300 € (tax included)
Programme plan:	
Day 1	Programme lecturers: Ph. D. Ivica Filipović, M. Econ.,
- 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 frauds (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, WorldCom, Parmalat, ...) (5h)
Day 5
- Forensic reconstructions of corporate frauds (Enron, WorldCom, Parmalat, ...) (5h)

Full professor at the University of Split, University Department for Forensic Sciences, Split, Croatia.
Croatian Scientific Bibliography
Ph. D. Damir Piplica, M. Econ.,
Associate professor at the University of Split, University Department for Forensic Sciences, Split, Croatia.
Croatian Scientific Bibliography
Ph. D. Marijana Bartulović, M. Econ.,
Associate professor at the University of Split, University Department for Forensic Sciences, Split, Croatia.
Croatian Scientific Bibliography
Ph.D. Toni Šušak, M. Econ., M. Law,
Assistant professor at the University of Split, University Department for Forensic Sciences, Split, Croatia.
Croatian Scientific Bibliography