



SPLIT SUMMER SCHOOL STSS2020

COURSE: CORPORATE FRAUDS: PREVENTION AND DETECTION

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Main topics:

- 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:

- 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: 31/08/2020 – 04/09/2020
Deadline for application: 01/07/2020
Payment due by: 01/08/2020
Confirmation of the course: 10/08/2020

Price of the course: 300 € (tax included)

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 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)

Programme lecturers:

Ph. D. Ivica Filipović, M. Econ.,

Full 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. Damir Piplica, M. Econ.,

Associate professor at the University of Split, University Department for Forensic Sciences, Split, Croatia.

Croatian Scientific Bibliography

Toni Šušak, M. Econ., M. Law,

Teaching/research assistant at the University of Split, University Department for Forensic Sciences, Split, Croatia.

Croatian Scientific Bibliography

