



SPLIT SUMMER SCHOOL STSS2019

**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: 02/09/2019 – 06/09/2019

Deadline for application: 01/07/2019

Payment due by: 01/08/2019

Confirmation of the course: 10/08/2019

Price of the course: 300 € (tax included)

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