



## INTERNATIONAL SPLIT SUMMER SCHOOL 2025

### 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.

#### Important dates

Course dates: 08/09/2025 – 12/09/2025

Deadline for application: 01/07/2025

Payment due by: 01/08/2025

Confirmation of the course: 11/08/2025

**Price of the course: 300 € (tax included)**

#### Program 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)

#### Lectures

##### **Ph. D. Ivica Filipović,**

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

##### **Ph. D. Marijana Bartulović,**

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

##### **Ph. D. Damir Piplica,**

Associate professor at the University of Split, University

**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)

Department for Forensic Sciences,  
Split, Croatia.

**Ph.D. Toni Šušak,**

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