



INTERNATIONAL SPLIT SUMMER SCHOOL 2026

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**
- **Analytical procedures, methods and techniques in forensic fraud investigation**
- **Forensic reconstructions of corporate frauds**

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: 14/09/2026 – 18/09/2026

Deadline for application: 01/07/2026

Payment due by: 01/08/2026

Confirmation of the course: 11/08/2026

Price of the course: 400 € (tax included)

Program plan

Day 1

- Frauds: definition, meaning and characteristics (3h)
- Role of forensic accounting in fraud prevention and detection (1h)
- The role of corporate governance in preventing and detecting frauds (1h)
- Fraud triangle and indicators of fraud (1h)

Lectures

Ph. D. Marijana Bartulović,

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

Ph. D. Toni Šušak,

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

Day 2

- Analysis of fundamental forms of manipulation in financial statements (3h)
- Application of analytical procedures in forensic fraud investigation (2h)

Day 3

- Preventive forensic analysis of external partners (3h)
- Analysis of corporate scandals through fraud triangle – case study (2h)

Day 4

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

Day 5

- Forensic reconstructions of corporate frauds (WireCard, B. Madoff, Satyam, ...) (5h)

Ph. D. Nevena Aljinović,

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

Ivan Kovačević,

Lecturer at the University of Split, Faculty of Forensic Sciences, Split, Croatia, Head of Association of Certified Fraud Examiners Croatia.