



INTERNATIONAL SPLIT SUMMER SCHOOL 2024

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: 09/09/2024 – 13/09/2024

Deadline for application: 01/07/2024

Payment due by: 01/08/2024

Confirmation of the course: 10/08/2024

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.