



أكاديمية الزمالة
العربية البريطانية



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Arab British Academy Fellowship
A.B.A.F





Financial Investigation

Objectives

- To introduce participants to the various manifestations of fraud, corruption and financial corruption.
- Review the various approaches to dealing with problems of fraud and financial corruption.
- Review of IFAC's risk of fraud and financial corruption.
- Enable participants to diagnose and predict the risks of financial fraud through a number of practical issues and practices.
- To provide participants with the latest publications of professional organizations and international auditing standards regarding corruption, financial fraud and the extent of their responsibility.
- Developing and activating the practical aspects of diagnosis and identification of manipulations and financial misrepresentation through various applied examples.
- Enables participants to control and detect financial fraud and distortions in financial statements through modern tools and using computers.

Who Should Attend?

- All employees working in finance departments
- Senior accountants and financial supervisors
- Financial Managers
- Financial observers

Seminar Outline

DAY 1

- The concept of embezzlement and financial fraud and the difference between it and mistakes.
- Different kinds of financial fraud (manipulation of accounts, bribery, embezzlement and theft, misuse of the job, related courtesies, issuing financial statements that do not reflect the truth).
- Increased fraud and corruption in enterprises. Why does financial fraud occur?
- Who is the entity or entities that can carry out financial fraud?
- The most important factors that indicate the existence of fraud
- Practical cases ..



DAY 2

- The nature and images of accounting tricks in the light of international accounting standards
- Methods of financial fraud in revenue
- Methods of financial fraud in expenses
- Methods of financial fraud in the valuation of inventory and stores
- Methods of Financial Fraud in Asset Valuation
- Methods of financial fraud in procurement
- Methods of financial fraud in subsequent events
- Various practical situations

DAY 3

- What is the analytical test?
- Initial actions.
- Planning the performance of the analytical examination.
- Analytical examination tests.
- Check for significant deviations.
- Documentation of analytical examination procedures.
- Application of analytical testing procedures to cash operations
- Application of analytical inspection procedures to inventory departments and warehouses.
- Practical cases and various application programs.
- Various uses for modern methods in business
- Audit and Disclosure of Financial Fraud
- Sales and collection management, personnel management, procurement and warehousing.
- Practical applications using computer

DAY 4

- What is internal control?
- Branches of Internal Control.
- The relationship between the branches of internal control and control methods.
- Tools for checking internal control structure.
- The importance of the auditor's examination of the internal control system.
- Strategies for examining internal control structure?
- The basic components of the internal electronic control system?
- Practical applications in building internal control systems on cash operations, warehouses, fixed assets.
- Cases of financial fraud and prevention under the use of small computers,
- Cases of financial fraud and prevention under electronic systems
- Cases of financial fraud and prevention under database systems

DAY 5



- Strategies for detecting financial misappropriations and accounting fraud in light of international accounting standards
- Auditing and Disclosure Techniques for Accounting Fraud and Fraud in the Light of International Auditing Standards
- Internal audit and disclosure of accounting misappropriations and tricks under the use of computer
- Applications and practical situations
- Evaluation and conclusion of the training course

- Various practical situations.
- Evaluation of the efficiency and effectiveness of government budgets:
- The concept of efficiency and effectiveness of government budgets.
- Types of efficiency and effectiveness.
- Requirements for evaluating efficiency and effectiveness.
- Steps to assess efficiency and effectiveness.
- Efficiency and effectiveness indicators.
- Various practical situations.



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