



14-15 2017
DEC

**Novotel Juhu,
Mumbai**

Fraud Investigation & Forensic Accounting

Principles, Techniques & Safeguards

CONCEPTUALIZED & ORGANIZED BY



Contact: **Gopal M. Dhage**

Phone: +91 9821776450

✉ gopal@goldmancommunications.com

🌐 www.goldmancommunications.com

Fraud Investigation & Forensic Accounting

Principles
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Safeguards

The course will provide an opportunity to participants with emphasis on

This is an intensive and highly practical two day course where participants will learn how to carry out complex investigations into fraud, abuse of authority, bribery and corruption allegations. The special emphasis of this course shall be on understanding basics of forensic accounting, its application and uses in unearthing financial statement fraud and establishing the money trail.

The course will provide a step by step understanding of following topics:

Module A: Fraud Investigation

- Developing an investigation plan – planning, conducting and reporting
- Identifying sources of evidence
- Gathering information and data
- Evidence Interpretation and Analysis – Elements of Proof of an Offence
- Interviewing – Skills, Safeguards and Record of Interview
- Reporting of findings and
- Reporting to Management and Audit Committee / Board

Module B: Forensic Accounting

- Understanding forensic accounting, its application and uses
- Techniques used in examination of financial statements
- Interpretation of accounts, sub accounts and journal entries
- Role of data analytics
- Manipulation of financial statements
- Following the money trail
- Specific scenario – Shell Companies, Procurement Fraud, Retail Fraud and other industry specific



The Course is practical and focused where the practitioner approaches the module delivery with help of real case studies and emphasis on safeguards to avoid pitfalls. Participants will get an opportunity for group work, discussions and presentations to enable cross industry sharing of experience.

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MASTERCLASS OBJECTIVE

Fraud Investigation and Forensic Accounting are mandatory discipline in any risk and securities framework. Experienced investigators and forensic accountants contribute significantly and are critical to solve any economic crime case. Forensic Accounting has wide application ranging from uncovering a fraud in financial statements, cases of dispute resolution, and those cases involving bribery and corruption. As there



goes a saying, that no matter how smart is the fraudster, one leaves a trail behind. In proving allegations of bribery and corruption, forensic accountants have been mostly successful. During the Masterclass, the participants learn how manipulation in financial statement occurs, how it is reflected and which tests and techniques may be applied to detect and showcase the modus operandi.

This Masterclass also helps you understand the role of an investigation function in an overall governance framework; coordination and cooperation between internal auditor and investigator; covert investigation versus overt investigation, importance of leveraging in-house knowledge with risk, compliance, audit and HR functions to feed into an investigation plan; classifying investigations that require external expertise; cooperation between in-house counsel and external law firms; protecting and maintaining confidentiality of witnesses, information and evidence; and reporting outcome to stakeholders and disseminating learnings from case after an investigation is concluded.

TARGET AUDIENCE

A “Must Attend” for leadership / direct reports in the following functions / roles:

- Members of Audit Committee
- Investigation and Security
- Risk Management and Compliance
- Internal Audit
- Finance and Accounting Function
- Ombudsman Office
- Any other senior management in overseeing role
- Working with Regulatory Authority in an investigative arm



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PARTICIPATING DELEGATES

ED(F&A)-IA Airports Authority of India	Sr. Manager Vigilance Tata Steel Ltd.
GM(F&A)-IA Airports Authority of India	Sr. Manager Vigilance - IT Tata Steel Ltd.
Asst VP Axis Bank Ltd.	Manger(Vigilance) Power Grid Corporation of India Ltd.
DGM Vigilance GAIL (India) Ltd.	Sr. Engineer(Vigilance) Power Grid Corporation of India Ltd.
DGM (Vig) GAIL (India) Ltd.	General Council & Company Secretary Schindler India Pvt. Ltd.
DGM Indus Towers Ltd.	Assistant Manager Schindler India Pvt. Ltd.
Senior Manager Indus Towers Ltd.	VP- Management Assurance Suzlon Energy Ltd.
Sr. General Manager Internal Audit JK Lakshmi Cement Ltd.	Senior Manager Tata AIA Life Insurance Company Ltd.
Addl. General Manager Mazagon Dock Shipbuilders Ltd.	Senior Manager Tata AIA Life Insurance Company Ltd.
Manager-Finance V- Guard Industries Ltd.	Senior Manager Tata AIA Life Insurance Company Ltd.
Senior Manager Tata AIA Life Insurance Company Ltd.	