



**Derek Hendrikz Consulting Presents:**

# Forensic Accounting

Duration:	2-days
Max. Participants:	20
Facilitators:	1
NQF Level:	6
SETQAA Accreditation:	Services SETA – Decision Number 2072

## About the workshop:

Forensic accounting is the specialty practice area of accountancy that describes engagements that result from actual or anticipated disputes or litigation. Forensic accountants utilize an understanding of business information and financial reporting systems, accounting and auditing standards and procedures, evidence gathering and investigative techniques, and litigation processes and procedures to perform their work. This programme aims to give the forensic accountant the basic knowledge and skills to apply forensic accounting principles where organizational fraud, corruption and money laundering is suspected.

## The workshop outcome:

On completion of this workshop the participant should be able to apply the principles of forensic accounting in order to detect corporate fraud; corruption and money laundering.

## Workshop Objectives:

Participants will achieve the workshop outcome by being able to:

- Understand and apply the concept of forensic accounting.
- Know which considerations to work with when fraud is suspected.
- Understand and apply the forensic investigative process.
- Know how to uncover accounting crime.
- Understand and investigate cyber crime.
- Understand and apply courtroom procedures during forensic investigations.

## Training methodology:

The methodology is based on interactive learning, i.e. learners will learn by doing. Furthermore learners will use examples from their own environments, thus ensuring that the learning is anchored at their workplace.

As with all DHC training programmes, we strive to effect actual change back at the workplace through effective and practical outcomes based training.

## Programme:

Time:	Day 1:	Day 2:
08:00-10:00	Introduction to Forensic Accounting	Uncovering accounting crime
10:00-10:30	<i>Convenience Break</i>	
10:30-12:30	Considerations when fraud is suspected	Cyber crime
12:30-13:30	<i>Lunch</i>	
13:30-15:00	The investigation process	Courtroom procedures
15:00-15:15	<i>Convenience Break</i>	
15:15-16:00	Day Review	Day Review

**Who Should Attend?**

- Financial managers & clerks.
- Corporate accounting officers.
- Managers & supervisors who have an interest in detecting financial fraud.
- Any person interested in knowledge and skills in the area of forensic accounting.

**Day 1:*****Introduction to Forensic Accounting***

- Defining fraud & corruption.
- Types of fraud.
- Tying the thread between numbers and fraud.
- Social consequences of economic crime.

***Considerations when fraud is suspected***

- Confronting suspects.
- Dismissing the targets.
- Working with assumptions.
- Addressing allegations.

***The investigative process***

- Case initiation & evaluation.
- Interviewing for investigative purposes.
- Document collection & investigation.
- Analysis tools for investigators.

## Day 2:

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*Uncovering accounting crime*

- Fraudulent financial reporting.
- Employee fraud – the misappropriation of assets.
- Reconstructing of income.
- Money laundering.

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*Cyber Crime*

- Introduction to computer forensics.
- Internet forensic analysis.
- Profiling the cyber criminal.
- Cybercrime management.

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*Courtroom Procedures*

- Evidence management.
- Commercial damages.
- Litigation support.
- Computing economic damages.

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