

# Certificate in Forensic Accounting and Fraud Investigation

E-learning



**#GT Bharat**  
SHAPING VIBRANT INDIA

# Sharpen your skills and investigate financial mysteries!



## About the programme

Business environment today has become highly unpredictable as fraudsters have become more devious. With the advancement of technology, the risk of a range of scams, including misbehaviour, money laundering, bribery, and kick-back schemes has also increased. These vulnerabilities pose a substantial threat to the financial, operational and brand value of businesses. As a result, it becomes imperative to have the necessary knowledge of methods used by fraudsters and the skills to prevent such fraud.

LearninGT by Grant Thornton Bharat is pleased to launch its certification called 'Forensic Accounting and Fraud Investigation' to help participants understand the fraudster psychology for preventing any financial frauds.



## Learning outcomes

**After completing the course, the participants can:**

- Understand the mechanics of forensic accounting and make effective use of this knowledge to avert, detect, investigate, and report financial frauds.
- Learn the types and methods of fraud used by fraudsters to conceal their crimes.
- Analyse different types of tools and mechanisms involved in detecting frauds
- Understand Indian laws and legislature for combatting fraud
- Examine big data analytics through ERP/CRP
- Find outliers in unstructured data
- Making informed and insightful business decisions



## Explore diverse sectors

- Financial consulting firms
- Corporate law firms
- Government & regulatory bodies
- Corporate security & risk management
- Auditing firms & services



## Chart your career path

- Internal auditor
- Forensic accountant
- Financial forensic consultant
- Anti-money laundering specialist
- Forensic/fraud analyst
- Senior forensic consultant





## Programme duration

48 hours of self-paced learning content, including CAATs (Computer Aided Audit Techniques) Tools using Caseware IDEA



## Programme format

E-learning



## Programme fees

**INR 18,000** {exclusive of taxes}



## For further queries, please contact:

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## Programme deliverables



Extensive course material and case studies



Quizzes and assessments



Access to Grant Thornton LMS for one year



Query resolution from an expert within 24 hours



Certificate of completion on passing the final assessment

## Who should attend

Graduates

Chartered accountants

F & A professionals

Internal and external auditors

Banking and NBFC professionals

Consultants

# Programme coverage

- **Introduction to fraud**
  - What is fraud?
  - What is the fraud triangle?
  - Understanding fraudster psychology
  - Different types of fraud
- **Fundamentals of forensics**
  - Forensic audit vs. forensic accounting
  - Audit vs. investigation
  - Auditor vs. investigator
- **Accounting concepts (Module 1)**
  - What is financial statement fraud?
  - Why is financial statement fraud committed?
  - Case studies: Financial statement frauds
- **Accounting concepts (Module 2)**
  - Financial statement fraud schemes
  - What red flags are associated with financial statement fraud?
  - Detection of fraudulent financial statement schemes
  - Financial statement analysis
- **Types of fraud schemes**
  - Procurement fraud
  - Consumer frauds (includes ponzi and pyramid schemes along with telemarketing fraud)
  - Cyber frauds (digital/internet fraud)
  - Payment frauds
  - Asset misappropriation fraud schemes
  - Financial institution fraud
  - Healthcare fraud
  - Insurance fraud
  - Securities fraud
  - Bribery and corruption
- **Investigation techniques**
  - Planning and conducting a fraud examination
  - Analysing documents
  - Interview theory and application
  - Interviewing suspects and signed statements
  - Covert examinations
  - Sources of information
  - Data analysis and reporting tools
  - Digital forensics
  - Tracing illicit transactions
  - Report writing
- **Fraud prevention and deterrence**
  - White-collar crime
  - Corporate governance
  - Management's fraud-related responsibilities
  - Auditor's fraud-related responsibilities
  - Fraud prevention programmes
  - Fraud risk assessment
- **Fraud laws in India**
  - Indian laws to combat fraud
  - Information Technology Act, 2000
  - Companies Act, 2013
  - PMLA 2002
  - Indian Evidence Act
  - Indian Penal Code (only relevant concepts)
  - Civil Procedure Code (only relevant concepts)
- **International incentives against fraud**
  - FCPA
  - UK Bribery
  - AML and FATF Regulations
  - OECD
  - UN Convention against corruption
- **CAAT techniques**
  - Gap detection
  - Stratification
  - Benford's law
  - Theory of relative size factor
  - Stratified sampling
  - Sorting and filtering
  - Duplicate detection
  - Compliance verification
  - Extraction
  - Pivot table
  - Predictive analysis
  - Textual analysis

# LearninGT



## LearninGT solutions

LearninGT is an upskilling service offering of Grant Thornton Bharat. We aim to empower individuals with the most sought-after skills for thriving in today's evolving professional landscape. By leveraging the expertise of industry-leading professionals and innovative teaching methodologies, we help participants acquire the right knowledge and skills to drive success.

- 16,000+ professionals trained
- 9,60,000+ training hours
- 200+ corporate training sessions conducted
- 250+ batches trained

## Why Grant Thornton Bharat

Ranked No. 1  
in Training &  
Development in  
India amongst  
accounting firms:  
Universum 2017

Standard,  
globally  
accepted  
training  
methodology

Customised  
and cost-  
effective  
solutions with  
post-training  
support

Access to a  
network of  
international  
firms in  
**145+ countries**  
with **68,000+**  
**people.**

Amongst the  
largest fully  
integrated  
assurance,  
tax & advisory  
firms in India.



# We are Shaping Vibrant Bharat

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