

CFE Syllabus

Day 1 - Investigation

- Explanation of Certification Process
- Requirements
- Explanation of Exam Process Investigation Techniques
- Planning the Investigation
- Interview Theory and Application
- Analysing Documents
- Data Analysis and Reporting Tools
- Computer Forensics
- Covert Examinations
- Sources of Information
- Tracing Illicit Transactions
- Reporting Standards
- Examination on Investigation Techniques

Day 2 - Law Related to Fraud

- Overview of the Legal System
- Criminal Prosecutions for Fraud
- Basic Principles of Evidence
- Individual Rights During Examinations
- Civil Justice System
- Law Related to Fraud
- Testifying as an Expert Witness
- Securities Fraud
- Money Laundering
- Bankruptcy Fraud
- Examination on Law Related to Fraud

Day 3 - Financial Transactions and Fraud Schemes

- Accounting Concepts
- Financial Statement Fraud
- Consumer Fraud
- Healthcare Fraud
- Financial Institution Fraud
- Check and Credit Card Fraud
- Insurance Fraud
- Fraudulent Disbursements
- Inventory and Other Assets
- Cash Receipts
- Bribery and Corruption
- Theft of Intellectual Property
- Computer and Internet Fraud
- Public Sector Fraud
- Contract and Procurement
- Fraud Examination on Financial Transactions and Fraud Schemes

Day 4 - Fraud Prevention and Deterrence

- Understanding Behaviour
- White-Collar Crime
- ACFE Code of Professional Ethics
- Management's Responsibilities
- Auditors' Responsibilities
- Corporate Governance
- Fraud Prevention Programs
- Fraud Risk Assessment
- Fraud Risk Management
- Examination on Fraud Prevention and Deterrence