

# Fraud and Fraud Risk Factors in an Organisation

Mandatory Training Internal Accountants and Accountants in Business \*nieuw\*

## Details

**Cursusduur**

1 dag

**Datum en locatie**

9 oktober 2019 - Rotterdam

**Tijd**

13:00 - 20:30

**Prijs**

€ 450,00 (leden) / € 450,00 (niet-leden)

**Kennisgebied**

Verplicht onderwerp, Ethiek & Fraude

**Bestemd voor**

Accountants in business, Overige financieel professionals, Controllers

**Niveau**

Fundamenteel

◆ *Finance in business*



Kies datum en locatie

9 oktober 2019 - Rotterdam



Inschrijven

## Inhoud

The NBA executive board has ruled that it is the responsibility of all accountants within the financial supply chain to be able to detect fraud risk factors, risks and fraud, and where necessary to follow up on this. To this end, the executive board, acting in consultation with the members groups, decided that all accountants were to undergo mandatory training in fraud risk factors in 2019, unless they had already done such training in 2017, which was mandatory at the time.

During this **practically structured training** we will focus on English-speaking accountants in business and internal accountants.

## Doelstelling

Mandatory PE training seeks to achieve the following four objectives:

1. to boost awareness of what is generally expected of an accountant when they discover fraud or fraud risk factors.
2. to increase an accountant's understanding of fraud and fraud risk factors;
3. to improve an accountant's skill in identifying fraud risk factors, as well as fraud, and failures to comply with the relevant legislation and regulations;
4. to improve an accountant's skill in dealing with dilemmas.

These objectives are achieved in a practical manner, devoting extensive attention to its application within one's own field of operation but as part of which the entire organisation's approach is central.

## Inhoud

The training is practically structured with case studies that are recognisable to the trainees. Any technical theory is highlighted with the aid of various examples and practical situations. In this respect you might consider points requiring attention in the relevant legislation and regulations, such as those regulations which directly affect the continuity of business operations and considerations for the purposes of initiating debate about and devoting attention to these factors and their potential implications. It goes without saying that we also examine the business relationship with a public accountant.

Because it is interwoven throughout the course, the theory is presented in relation to the relevant regulations with the aid of case studies and questions.

### Training subjects

The following subjects will be discussed in the course of this training:

1. the legislative and regulatory framework
2. additional NOCLAR rules (including their anchorage in the Code of Conduct and Professional Practice for Accountants Regulation - VGBA);
3. detection and prevention:
  - a. What are fraud risk factors (partly with the aid of the fraud triangle)?
  - b. What are fraud risk factors and fraud?
  - c. the recognition of signs and fraudsters;
  - d. preventive measures;
  - e. the incorporation of detection and prevention in the auditing cycle;
4. suspicions of fraud and then what:
  - a. the legislative and regulatory framework in the case of fraud;
  - b. business relationship with a public accountant;
  - c. how to raise a matter internally, including escalation and de-escalation;
5. the situation prevailing within your organisation;
  - a. a survey of the currently prevailing situation;
  - b. transparency as a component;
  - c. appropriate responsibilities in the appropriate place;
  - d. specific cultural aspects, such as the 'tone at the top' and the use of soft controls. It would be preferable for this part to be (or also to be) fleshed out by a colleague within one's organisation.
6. practical dilemmas (including the NBA DilemmApp).

## Bestemd voor

all accountants working within an organisation, both internal accountants and accountants in business.

## Docenten

**drs. Sytze de Swart RA AA**

adviseur voor ondernemers

---

**Denise Land**

Trainer, consultant voor HRD GroepGroep

---

## Locatie

De cursus vindt plaats in Novotel Rotterdam Brainpark in Rotterdam

## Adres

Novotel Rotterdam Brainpark  
K.P. van der Mandelelaan 150  
Rotterdam

Telefoonnummer

[0102509002](tel:0102509002)

E-mailadres

[H1134-SB@accor.com](mailto:H1134-SB@accor.com)

Website

[www.accorhotels.com](http://www.accorhotels.com)

[Routebeschrijving](#)