



FINANCE AND TREASURY TRAINING

Forensic Accounting and Financial Statement Fraud Detection

3 day course

Classroom, online or in-house

Course overview

Financial statement fraud is committed by people who know the accounting standards better than the person reviewing the numbers, and it hides in judgement rather than in arithmetic. This course is about the accounts themselves. Delegates work through the pressures that produce misstatement and the reporting periods when it appears, then through revenue recognition schemes: cut off manipulation, channel stuffing, bill and hold, and round tripping. Expense and liability schemes follow, including capitalisation of costs that should be expensed and understated provisions. Reserve manipulation and earnings smoothing are covered. Off book entities and related party transactions are addressed. Analytical detection is worked through practically: ratio and trend analysis, cash flow against earnings, and digit distribution testing. Working paper and disclosure review follow. The course closes on quantifying a misstatement and on writing findings for an audit committee.

What you will learn

- Recognise the pressures and periods in which misstatement appears
- Detect cut off manipulation, channel stuffing and bill and hold
- Identify improper capitalisation and understated provisions
- Spot reserve manipulation and earnings smoothing
- Trace off book entities and related party transactions
- Apply ratio, cash flow and digit distribution analysis
- Quantify a misstatement and report to an audit committee

Who should attend

- Internal and external auditors
- Forensic and investigative accountants
- Risk, compliance, and fraud prevention officers
- Financial controllers responsible for anti fraud programmes
- Law enforcement and regulatory investigators working with financial evidence

Course outline

- 01 Hidden in judgement, not arithmetic
- 02 Pressures and reporting periods
- 03 Revenue recognition schemes
- 04 Channel stuffing, bill and hold, round tripping
- 05 Capitalisation and understated provisions
- 06 Reserves and earnings smoothing
- 07 Off book entities and related parties
- 08 Analytical detection, quantification and reporting

Upcoming dates



Dates	Venue	Format	Fee per delegate
7 to 9 October 2026	Dar es Salaam, Tanzania	Classroom	USD 995
2 to 4 November 2026	Pretoria, South Africa	Classroom	R14,950
30 December 2026 to 1 January 2027	Durban, South Africa	Classroom	R14,950
6 to 8 January 2027	Cape Town, South Africa	Classroom	R14,950

Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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