



SGH

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Accounting Forum
at SGH-Warsaw School of Economics
Institute of Accounting

**Forensic Audit, Areas -
techniques - consequences**

18.04.2016

On April 18, 2016, another conference from the Accounting Forum series at SGH took place. The main theme of this Forum was Forensic Audit, Areas - Techniques - Consequences.

During the second Accounting Forum at SGH, issues and problems related to forensic auditing and accounting were discussed.

In particular, the following subjects were considered:

- What is the most common subject of the proceedings undertaken to prevent or detect fraud and economic crimes?*
- Who is the perpetrator of the activities under control undertaken to prevent or detect fraud and economic crimes?*
- What is the best way to prevent or detect fraud and economic crimes?*
- How are suspicious transactions typed and who usually gives information about them, who does them and for what purpose?*
- What are the possibilities of identifying false data and manipulation in accounting books during the financial statements audit ?*
- What are the warning signs (so-called red flags) that should wake up the expert's vigilance?*
- Whom and when informs the auditor about irregularities?*
- What are the methods used by investigators to track frauds?*
- What is the role of new technologies in forensic audit and accounting?*

The aim of the conference was also to present research areas in the field of fraud, accounting and their effect on the economy, individual entities, employees and to diagnose scientific challenges related to forensic accounting.

[Accounting Forum No. 2 Forensic Accounting, Areas - Techniques - Consequences](#)