

**2023 FRAUD EXAMINERS MANUAL**  
***For the Certified Fraud Examiner (CFE) Certification***

**COURSE CONTENT**

TOPICS	
<b><i>FINANCIAL TRANSACTIONS AND FRAUD SCHEMES</i></b>	
<b>Day 1</b>	Introduction to Fraud Examination Accounting Concepts Financial Statement Fraud Asset Misappropriation: Cash Receipts
<b>Day 2</b>	Asset Misappropriation: Fraudulent Disbursements Asset Misappropriation: Inventory & Other Assets Contract & Procurement Fraud
<b>Day 3</b>	Corruption Theft of Data & Intellectual Property Identity Theft Financial Institution Fraud Payment Fraud
<b>Day 4</b>	Insurance Fraud Healthcare Fraud Consumer Fraud Cyberfraud
<b><i>LAW</i></b>	
<b>Day 5</b>	Overview of the Legal System The Law Related to Fraud Bankruptcy (Insolvency) Fraud Securities Fraud Money Laundering
<b>Day 6</b>	Tax Fraud Individual Rights During Examination The Criminal Justice System The Civil Justice System Basic Principles of Evidence Testifying

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### COURSE CONTENT

TOPICS	
<b><i>INVESTIGATION</i></b>	
<b>Day 7</b>	Planning and Conducting A Fraud Examination Collecting Evidence Interview Theory and Application Interviewing Suspects and Signed Statements Report Writing
<b>Day 8</b>	Covert Examinations Sources of Informations Data Analysis and Reporting Tools Digital Forensics Tracing Illicit Transactions
<b><i>FRAUD PREVENTION AND DETERRENCE</i></b>	
<b>Day 9</b>	Understanding Criminal Behaviour White Collar Crime Corporate Governance Management's Fraud-Related Responsibilities Auditor's Fraud-Related Responsibilities
<b>Day 10</b>	Fraud Prevention Programs Fraud Risk Assesment Fraud Risk Management Ethics for Fraud Examiners ACFE Code of Professional Ethics CFE Code of Professional Standards
<b>Day 11</b>	<i>Mock Exam</i>
<b>Day 12</b>	<i>Mock Exam</i>