

DAY ONE

7:30-8:00 a.m.	Registration	Continental Breakfast
8:00-9:20 a.m.	Introduction	Ratios and financial analysis are used to analyze organizations' performance and financial health. But they can also be used to identify the red flags of fraud. This introductory session explores the basic types of ratios and how they can be used, as well as the importance of assessing and ensuring the ratios' reliability. You will also discuss recent research on the use of ratio analysis to detect fraudulent activity.
9:20-9:35 a.m.	Break	
9:35-10:55 a.m.	Ratio Analysis and Fraud Detection	In this session, you will review different types of asset misappropriation, corruption and financial statement fraud schemes and how their symptoms can be identified using ratio and financial statement analysis.
10:55-11:10 a.m.	Break	
11:10 a.m.-12:30 p.m.	Financial Ratios, Part 1	In the first of a three-part session on traditional financial ratios, you will learn how budget variance analyses can help you uncover the red flags of fraud. You will also discuss numerous profitability ratios, as well as asset utilization ratios and liquidity ratios, and their use in fraud detection.
12:30-1:30 p.m.	Group Lunch	
1:30-2:50 p.m.	Financial Ratios, Part 2	In this session, you will continue the discussion of financial ratios as a fraud detection technique. You will learn how leverage ratios can highlight fraud symptoms, as well as how exploring ratios in specific functions, such as accounts receivable, inventory and accounts payable, provide an effective means of analyzing those areas for fraud.
2:50-3:05 p.m.	Break	
3:05-4:25 p.m.	Financial Ratios, Part 3	This session wraps up the discussion of financial ratios by covering cash conversion cycle analysis, micro-level composition ratios, spending ratios and the use of the DuPont model as a fraud detection tool.

*Please note: Schedule listed is for U.S. events. All events outside of the U.S. are pushed back 30 minutes with registration beginning at 8:00 a.m. and the last session ending at 4:55 p.m.

DAY TWO

7:30-8:00 a.m.	<i>Breakfast</i>	Continental Breakfast
8:00-9:20 a.m.	<i>Using Multiple-Ratio Scores to Detect Fraud</i>	In some cases, a single ratio might be all that you need to uncover fraud. In other cases, the fraud can best be identified only when several related ratios are studied collectively. This session explores how the Beneish M-Score and several multiple-ratio models can be valuable tools in your professional toolbox.
9:20-9:35 a.m.	<i>Break</i>	
9:35-10:55 a.m.	<i>Other Types of Financial and Ratio Analysis</i>	In this session, you will learn how Benford's law analysis, reasonableness testing, regression analysis and other financial analysis techniques can uncover trends and anomalies that might indicate fraud.
10:55-11:10 a.m.	<i>Break</i>	
11:10 a.m.-12:30 p.m.	<i>Using Non-Financial Data to Detect Fraud</i>	The use of non-financial data is invaluable as a fraud detection tool because perpetrators rarely have the ability to manipulate the non-financial data that correlate to their financial frauds. This session explores how analyzing non-financial data, both separately and in relation to financial information, can take your fraud detection skills to the next level.
12:30-1:30 p.m.	<i>Lunch on Your Own</i>	
1:30-2:50 p.m.	<i>Ratio Analysis and the Fraud Risk Management Process</i>	With the vast amount of financial and non-financial data that organizations house, it is important to implement a financial and ratio analysis program that integrates into your company's overall fraud risk management approach. This session explains how to assess fraud risks within an entity and how to use the results of that assessment to create an effective financial and ratio analysis system.
2:50-3:05 p.m.	<i>Break</i>	
3:05-4:25 p.m.	<i>Matching Fraud Schemes with Ratios and Investigating Anomalies</i>	This session brings together all the information discussed in the course through several practical exercises on identifying relevant fraud risks, determining the appropriate ratios to use for fraud scenarios and investigating uncovered anomalies.

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