

## **Contents of proposed ITEC Course on Investigation of Economic Offences at CBI Academy, India**

### **Day 1**

- Various set up of a business entity viz. Proprietorship, Partnership, Limited Liability Partnership (LLP), Company,
- Books of account and their components.
- Basics of accounting i.e. double entry system, journal entry.
- Profit & loss account
- Basics of Books of Account and creditors/debtors.
- Understanding journal entries/ledger entries and their correlation with fraud
- Basics of Balance-sheet, scrutiny of Balance Sheet to detect fraud.
- Fudging of books of accounts by corporate for undue gains and detection thereof

### **Day 2**

- Investigation of Share market Frauds: Structure and functioning of Share market: IPO, Secondary market, Future & Option, insider trading, price rigging and other fraud prone areas in share market and investigation of such frauds
- Bank Loans: Process of appraisal, documentation, sanction, disbursal and follow up action.
- Brief Overview of credit facilities related to bank fraud

### **Day 3**

- Red flags in tendering stages of public procurement
- Financial Intelligence Units : Structure, working and assistance to LEAs

### **Day 4**

- Organization structure, functioning of INTERPOL and various INTERPOL Notices
- Investigation Abroad and Extradition Process
- Investigation of internet banking frauds and plastic card frauds
- Transnational Organized Financial Crime

### **Day 5**

- Investigation of Export Finance Frauds : With Special reference to Pre-shipment/post shipment credit facilities
- Investigation of Export Finance Frauds : With Special reference to Letter of Credit (LC's/FLC's) and Bill Discounting frauds
- Forensic Accounting, money trail, asset recovery during investigation of financial frauds

### **Day 6**

- Fraud Prone areas in Insurance Sector and Investigation of such cases

- Insurance Frauds with case studies
- Introduction to various policies covering risk of business
- Fraud prone areas in issuing policy, assessment of loss and settlement of claims
- Investigation of insurance frauds
- Overview on Investigation of Ponzi Scheme and Chit Fund cases

### **Day 7**

- Search & seizure of digital evidence, imaging/cloning, hashing and certificate of genuineness of copies of digital evidence including hands on session on seizure, imaging and hashing of digital evidence
- Overview of forest and wildlife related crimes
- Information gathering and intelligence collection
- Wildlife crime investigation and prosecution
- Challenges in investigation and prosecution of wildlife crimes

### **Day 8**

- Introduction of mobile phone investigation, seizure of mobile devices, mobile forensic & methods of data acquisition/extraction including CDR/IPDR Analysis
- Investigation of money laundering cases including case study

### **Day 9**

- Investigation of frauds in tendering & award of contract
- International cooperation in Investigation of Economic Offences

### **Day 10**

- Aspects relating to investigation and trial of NDPS Act Cases
- Valedictory session