

2nd Conference on Forensic Accounting

CONTEMPORARY FORENSIC ACCOUNTING TRENDS IN COMBATING FINANCIAL FRAUD: GLOBAL AND NATIONAL PERSPECTIVES



October 3-4, 2025



University of Belgrade,
Faculty of Economics and Business



09:00 a.m.

Registration

09:30 a.m.

Conference Official Opening

Prof. dr Žaklina Stojanović

Dean of the Faculty of Economics and Business

Alexander Titolo

Chargé d' Affaires at U.S. Embassy Belgrade

Dr Savka Vučković Milutinović

Head of the Center for Forensic Accounting

10:00 a.m.

Plenary Session I

(Professors' hall)

Prof. dr Zabihollah (Zabi) Rezaee

Crews School of Accountancy, University of Memphis

11:00 a.m.

Coffee Break

11:30 a.m.

Plenary Session II

(Professors' hall)

Prof. dr Igor Lončarski

School of Economics and Business, University of Ljubljana

Dr Tena Prelec

Centre for Advanced Studies, University of Rijeka

12:30 p.m.

Coffee Break

12:45 p.m.

Parallel Sessions

02:00 p.m.

Coffee Break

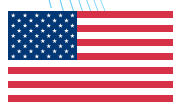
02:15 p.m.

Parallel Sessions

03:30 p.m.

Lunch

(The Restaurant of the Faculty of Economics and Business)



PANEL AGENDA

Panel 1: Forensic Aspects of Fraud Detection in Financial Statements

12:45 p.m. A4

Moderator: Dejan Malinić

Dejan Malinić
Maja Ribić

Identifying indicators of fraudulent financial reporting under conditions of institutional opacity: the relevance of the Beneish model

Vlade Milićević
Jovana Janjić

The role of financial statement analysis in detecting corporate fraud

Tina Vuko
Slavko Šodan
Ivana Perica

Using Benford's law to detect cosmetics earnings management in the EU

Zorica Bozhinovska
Lazarevska
Bojan Malchev
Ivan Dionisijev

Tracing the evolution of forensic accounting and fraud research: A quantitative literature review

Dragana Radojičić
Dragan Azdejković
Jelena Stanojević

Application of machine learning methods to benford's law analysis: potentials, and limitations

Bojana Drobnjak
Ljubica Pjevović

Global economic and banking crisis: corporate governance reforms before and after

Panel 2: ESG Fraud: Prevention and Detection

12:45 p.m. A5

Moderator: Savka Vučković Milutinović

Mario Abela

Is 'greenwashing' fraud?

Savka Vučković Milutinović
Tijana Ostojić

Are companies' internal control systems in Serbia ready to tackle fraud?

Biljana Pesalj

Toward integrated sustainability management and reporting: an illustrative case study

Stefan Vržina
Milan Čupić

Constructive dividend: taking the untaxed money out of a company

Ivana Vuković
Mirjana Todorović
Dejan Jovanović

Greenwashing as a form of fraud in sustainability reports

Panel 3: Regional Perspectives on the Development of Forensic Accounting Capacity

02:15 p.m. A4

Moderator: Snežana Miletić

Todor Tocev

Atansko Atanasovski

Marina Serafimoska

Essential competencies for financial crime investigation: insights from the financial police office in North Macedonia

Diana Dumitrescu

Nicolae Bobitan

Adriana Florina Popa

Gabriel Raita

Beyond the books: empirical evidence on forensic accounting involvement in Romanian's economic crime investigations

Dragan Mikerević

Jovo Radonjić

Forensic accounting as an instrument for detecting fraud in financial reports

Tajana Serdar Raković

Bobana Čegar Babić

From value to verdict: forensic valuation at the crossroads of finance and law

Goran Petković

Zoran Bogetić

Olivera Despotović

Aleksa Dokić

Study of user attitudes towards the use of payment cards on the Serbian market

Saša Veljković

Vukašin Kuč

Corporate fraud risks in serbia: perceptions of top and middle management

Panel 4: Forensic Accounting and Capacities in Combating Corruption

02:15 p.m. A5

Moderator: Dejan Spasić

Milutin Živanović

Marija Pantelić

Identifying red flags in public procurement: A comprehensive analysis of corruption indicators in Serbian state-owned enterprises

Milica Kolaković Bojović

Marina Matić Bošković

Building prosecutorial capacity for suppression of corruption in Serbia

Jovana Stojanović

Ksenija Denčić-Mihajlov

The paradox of corruption: Does institutional control encourage or discourage foreign investors?

Sofija Sekulić

Ana Lalević Filipović

Milijana Novović Burić

Trends and gaps in forensic accounting literature: A systematic and bibliometric review

Siniša Rajković

Perspectives and importance of forensic accounting in the Western Balkans: challenges, needs and development directions

CASE STUDY CHALLENGE FOR STUDENTS

(Professors' hall)



09:30 a.m.	●	Participant Registration
10:00 a.m.	●	Case Presentation
10:30 a.m.	●	Solution Presentations - Student Teams
12:00 p.m.	●	Coffee Break
12:30 p.m.	●	Solution Presentations - Student Teams
01:30 p.m.	●	Coffee Break
01:45 p.m.	●	Announcement of the Winning Team
02:00 p.m.	●	Cocktail