

ACC 691 Module Two Short Paper Guidelines and Rubric

Overview: This short paper will allow you to discuss the Module Two topics in more detail—namely, the types of fraud and detection methods. In your paper, discuss the three types of occupational frauds as defined by the ACFE (<http://www.acfe.com/fraud-tree.aspx>), fraud detection methods, as well as the relation of the elements of the fraud triangle with the occurrence of fraud.

Specifically the following **critical elements** must be addressed:

I. Types of Fraud

- A. **Type I:** Describe one of the three types of fraud, and identify the kinds of fraudulent acts that would fall under this type of fraud.
- B. **Type II:** Describe the second of the three types of fraud, and identify the kinds of fraudulent acts that would fall under this type of fraud.
- C. **Type III:** Describe the third of the three types of fraud, and identify the kinds of fraudulent acts that would fall under this type of fraud.

II. Fraud Detection Methods: Describe the various fraud detection methods used by auditors and forensic accountants to uncover fraudulent activity.

III. Fraud Triangle: Explain what the fraud triangle is. Describe how the various elements of the fraud triangle play a part in the occurrence of fraud. How might a manager with knowledge of the fraud triangle work to reduce the probability of fraud (e.g., stress within the workplace)?

Guidelines for Submission: Your paper should be submitted as a 2- to 3-page Microsoft Word document with double spacing, 12-point Times New Roman font, one-inch margins, and at least three sources cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Types of Fraud: Type I	Meets “Proficient” criteria and provides a thorough description with specific and relevant details from the text or other relevant sources	Describes first of the three types of fraud in detail	Describes first of three types of fraud but description lacks detail	Does not describe the first of three types of fraud	10
Types of Fraud: Type II	Meets “Proficient” criteria and provides a thorough description with specific and relevant details from the text or other relevant sources	Describes the second of three types of fraud in detail	Describes the second of three types of fraud but description lacks detail	Does not describe the second of three types of fraud	10
Types of Fraud: Type III	Meets “Proficient” criteria and provides a thorough description with specific and relevant details from the text or other relevant sources	Describes the third of three types of fraud in detail	Describes the third of three types of fraud but description lacks detail	Does not describe the third of three types of fraud	10

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Fraud Detection Methods	Meets “Proficient” criteria and provides a thorough description with specific and relevant details from the text or other relevant sources	Describes fraud detection methods used by auditors and forensic accountants to uncover fraudulent activity	Describes fraud detection methods but description lacks detail	Does not describe fraud detection methods	30
Fraud Triangle	Meets “Proficient” criteria and provides thorough descriptions and examples	Describes how the various elements of the fraud triangle play a part in the occurrence of fraud	Describes how the various elements of the fraud triangle play a part in the occurrence of fraud but description lacks detail	Does not describe how the various elements of the fraud triangle play a part in the occurrence of fraud	30
Articulation of Response	Submission is free of errors related to citations, grammar, spelling, syntax, and organization and is presented in a professional and easy-to-read format	Submission has no major errors related to citations, grammar, spelling, syntax, or organization	Submission has major errors related to citations, grammar, spelling, syntax, or organization that negatively impact readability and articulation of main ideas	Submission has critical errors related to citations, grammar, spelling, syntax, or organization that prevent understanding of ideas	10
Total					100%