Southern New Hampshire University

ACC 691 Report Guidelines and Rubric

Overview: For this assignment, you will write a report to company management discussing your recommendations to strengthen the company's internal control system for the prevention of financial statement fraud. You will select one of the cases that have been discussed thus far in the course (Chapters 1, 3, 4, 5, and 6) as the focus of your recommendations list. You may use the information that has already been analyzed about the case studies from previous group discussions to help prepare your recommendations.

Prompt: Select one of the cases that have been discussed thus far in the course. Make logical and realistic recommendations to the company management to strengthen their internal control systems. These must be supported by external resources. Each recommendation should include a clear description as well as a discussion that specifies how the recommendation would strengthen internal control. You should also identify the challenges a company might face in implementing each recommendation.

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

I.   **Case Selection:** Name and briefly summarize the case.
II.   **Recommendations:**
    A. **Description:** Specify each recommendation with a clear description. Your recommendations must be logical and realistic and must be supported by external resources.
    B. **Strengthen Internal Controls:** Describe how each recommendation would, in fact, strengthen the internal controls of the company to prevent fraud.
    C. **Challenges:** Discuss the challenges the company might face in implementing each of your recommendations.

Guidelines for Submission: Your report 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
Case Selection	Meets "Proficient" criteria and provides specific details	Names and briefly summarizes selected case	Names and briefly summarizes case, but with gaps in summary	Does not name or summarize case	15
Recommendations: Description	Meets "Proficient" criteria and provides specific and relevant details	Specifies each recommendation with a clear description and recommendations are logical and realistic and supported by external resources	Specifies each recommendation with a description but recommendations are not logical or realistic and/or are not supported by external resources	Does not specify each recommendation with a description	25

Recommendations: Strengthen Internal Controls	Meets "Proficient" criteria and provides specific and relevant details	Describes how each recommendation would strengthen the internal controls of the company to prevent fraud	Describes how each recommendation would strengthen the internal controls of the company to prevent fraud but description lacks detail	Does not describe how each recommendation would strengthen internal controls	25
Recommendations: Challenges	Meets "Proficient" criteria and provides specific and relevant details	Discusses the challenges the company might face in implementing each of the recommendations	Discusses the challenges the company might face in implementing each of the recommendations but discussion lacks detail	Does not discuss the challenges the company might face in implementing each of the recommendations	25
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%**