

ACC 692 Module One Case Study Guidelines and Rubric

Overview: Rita Crundwell operated the largest municipal fraud in U.S. history by embezzling \$53 million. In this case study analysis, you will analyze the case by discussing what she did and why she was able to carry out this fraud for almost two decades.

Prompt: View the video [Rita Crundwell from Dixon, Illinois](#). In the case study analysis, discuss what she did. Also, explain the components of the fraud triangle in relation to this case. Lastly, discuss both the social and legal aspects of this case.

Specifically, the following critical elements must be addressed:

- I. **Case Analysis:** Describe the fraud case and what occurred.
- II. **Fraud Triangle:** Discuss how each of the three components relates to the fraud case. What were the pressure, opportunity, and rationalization that caused Rita Crundwell to commit this act of fraud?
- III. **Social Aspects:** Describe the social effects of this fraud. For example, what happened to the town in which she lived?
- IV. **Legal Aspects:** Describe the legal effects of this fraud.

Guidelines for Submission: Your paper must 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 two sources cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Case Analysis	Meets “Proficient” criteria and provides specific and relevant detail	Describes the fraud case and what occurred	Describes the fraud case and what occurred, but description lacks detail	Does not describe the fraud case and what occurred	22
Fraud Triangle	Meets “Proficient” criteria and provides specific and relevant detail	Discusses how each of the components of the fraud triangle relates to the fraud case	Discusses some but not all of the components of the fraud triangle and how they relate to the fraud case	Does not discuss how the fraud triangle relates to the fraud case	22
Social Aspects	Meets “Proficient” criteria and provides specific and relevant detail	Describes the social effects of this fraud	Describes the social effects of this fraud, but description lacks detail	Does not describe the social effects of this fraud	22
Legal Aspects	Meets “Proficient” criteria and provides specific and relevant detail	Describes the legal effects of this fraud	Describes the legal effects of this fraud, but description lacks detail	Does not describe the legal effects of this fraud	22

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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	12
Total				100%	