Southern New Hampshire University

ACC 693 Module Four Journal Guidelines and Rubric

Overview: Journal assignments in this course are private between you and the instructor. A course journal in is generally made up of multiple individual assignments.

The Fraud Prevention and Detection in an Automated World document discusses various types of fraud and ways to detect and prevent fraud using data analysis techniques. In this assignment, you will research a specific fraud scheme and discuss how data analysis tools were used to find the fraud.

Prompt: For this journal assignment, you will review the various fraud schemes on page 10 of the fraud prevention document. Then, find a news article that discusses one of these fraud schemes found in an organization within the past two years. Describe the fraud and the actual or potential tests used to find the fraud.

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

- Identify a current **news article** that reports on a recent fraud scheme.
- Examine a **fraud scheme** found in an organization.
- Describe the various data analysis **tools or tests** used to find the fraud.
- Explore ways to **prevent** the fraud.

Southern New Hampshire University

Rubric

Guidelines for Submission: Submit assignment as a 2- to 3-paragraph Word document with double spacing, 12-point Times New Roman font, one-inch margins, and any sources cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
News Article	Meets "Proficient" criteria and provides exceptional detail in identifying a current news article that reports on a recent fraud scheme	Identifies a current news article that reports on a recent fraud scheme	Identifies a current news article that reports on a recent fraud scheme, but explanation is unclear and does not provide details	Does not identify a current news article that reports on a recent fraud scheme	23
Fraud Scheme	Meets "Proficient" criteria and provides exceptional detail in examining a fraud scheme used by an organization	Examines a fraud scheme used by an organization	Examines a fraud scheme used by an organization, but examination does not provide details	Does not examine a fraud scheme used by an organization	23
Tools/Tests	Meets "Proficient" criteria and provides exceptional detail in describing the various data analysis tools or tests used to find the fraud	Describes the various data analysis tools or tests used to find the fraud	Describes the various data analysis tools or tests used to find the fraud, but description is vague or unclear	Does not describe the various data analysis tools or tests used to find the fraud	22
Prevention	Meets "Proficient" criteria and provides exceptional detail in exploring ways to prevent the fraud	Explores ways to prevent the fraud	Explores ways to prevent the fraud, but explanation lacks specific details	Does not explore ways to prevent the fraud	22
Articulation of Response	Journal assignment is free of errors in organization and grammar	Journal assignment is mostly free of errors of organization and grammar; existing errors are marginal and rarely interrupt the flow	Journal assignment contains errors of organization and grammar, but errors are limited enough so that assignment can be understood	Journal assignment contains errors of organization and grammar that make the assignment difficult to understand	10
				Total	**100%**