



ACC 646 Module Two Activity Guidelines and Rubric
Common Fraud Schemes

Overview: Review the Federal Bureau of Investigation's (FBI's) [Common Fraud Schemes](#) webpage. Select one of the fraud schemes listed. Explain how the fraud could be conducted and discuss the FBI's tips for preventing the fraud from occurring. Use the fraud triangle to evaluate the fraud and prepare a description of the characteristics of the typical fraudster who might commit this fraud.

Guidelines for Submission: Your submission should be a 1–2 page Microsoft Word document with double spacing, 12-point Times New Roman font, and one-inch margins. Use at least one scholarly source to support your ideas and cite using APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Assessment of Fraud	Meets “Proficient” and the explanation is substantiated by scholarly evidence	Explains how fraud could be conducted and the FBI’s tips for preventing it	Explains how fraud could be conducted but does not explain how the FBI’s tips could be used to prevent it from occurring	Does not explain how fraud could be conducted or the FBI’s tips for preventing it	30
Evaluation of Fraud	Meets “Proficient” and the evaluation is substantiated by scholarly evidence	Evaluates the fraud using all elements of the fraud triangle	Does not apply all elements of the fraud triangle in evaluating the fraud	Does not evaluate the fraud using the fraud triangle	30
Fraudster Description	Meets “Proficient” criteria and categorizes the characteristics in a clear and concise manner	Provides a detailed description of the typical fraudster who might commit this fraud	Provides a description of the fraudster but description is lacking or does not match the fraud type	Does not provide description of the typical fraudster who might commit this 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
Earned Total					100%