

Paper/Presentation



Analyze and discuss one major fraud that took place within the last 15 years (ex. Enron, MCI Worldcom, HealthSouth). The paper is to be 5-7 pages in length.

Students will also be asked to prepare a 30-minute presentation discussing their paper topic.

The following are required, at minimum, in the paper/presentation:

- The facts of the case and the charges resulting from the facts
- A description of the elements of the Fraud Triangle that are applicable
- A discussion of what roles forensic accountants may have had in uncovering the fraud
- A discussion of how the fraud could have been prevented from happening
- Recommendations of how the fraud can be prevented in the future
- Results/conclusions

Fraud Examination & Litigation Support-- Paper/Presentation

Audience and purpose
now established.*

You are a member of the Forensic & Litigation Consulting group of an international accounting firm and have been asked to participate the upcoming annual meeting for the firm's assurance practice. Since it is becoming increasingly important for auditors, **many of whom don't know much** about fraud, to understand the nature of fraud and to become aware of methods for detection and prevention, the lead partner for the firm's assurance practice would like to include a forensic accounting presentation during the meeting.

With that in mind, you have been asked to analyze and discuss one major fraud that has taken place within a specific company in the last 15 years (ex. Enron, MCI Worldcom, HealthSouth). The lead partner would like you to provide him with a 750-1000 word memo containing your analysis of the fraud and recommendations for future detection. She also would like you to **present you analysis orally** at the assurance practice's upcoming annual meeting.

Memo Requirements: Your analysis should be communicated using a **business memo format**. Suggested outline:

- Brief discussion of your recommendations and relevant elements from the Fraud Triangle
- The facts of the case and any civil/criminal charges resulting from the facts
- A discussion of what roles forensic accountants may have had in uncovering the fraud
- A discussion of how the fraud could have been prevented from happening
- Expanded discussion of your recommendations

Your memo is due on **Monday, March 5th at 5:30pm** and will be reviewed by your peers during an in-class writing workshop on Thursday, March 8th run by the Center for Business Communications. This is not a draft but rather represents your best and most complete thinking to date; **your professor will read this version as well and provide comments**. Attendance at this workshop is required. The revised version of your memo is due on **Thursday, March 29th**.

Presentation Requirements: **Prepare a 5-7 minute presentation** discussing your analysis. Remember that this presentation is for the auditing professionals at your firm. While they have had experience auditing all kinds of companies, they have not specifically investigated instances of fraud.

You are strongly encouraged to **make an appointment** with the Kogod Center for Business Communications prior to your presentation; visit Kogod.american.edu/cbc and click on "schedule an appointment."

Assignment asks for
both an oral and a
written product—very
real-world and
appropriate for
business students.

Peer review is now
enshrined and is
accorded valuable
class time, signaling its
importance to
students.

***Audience** = who
needs to know this
information?
Purpose = How will
s/he **change** after
reading what you've
written?



Assignment Makeover
AFTER
with notes!

Student is cast
as the expert.

Genre (the "memo
report") is appropriate
to business.

Comments from
professor will help
students revise.
Revisions are
required from all
students.