

PLC1 and Examples of How it is Measured through Assessment-Level Competencies BLE5, BLE 6, HRM6 & FACT4

Program Level Competency

PLC1: Demonstrate social and personal responsibility and ethical behavior for organizational contexts.

Assessment-Level Competencies from Business Law and Ethics (for PLC1)

BLE5: Analyze business ethics & BLE6: Analyze a specific organization's application of legal and ethical principles.

To demonstrate your competence, you should be able to:

- Analyze the maximizing profits theory of corporate social responsibility
- Analyze stakeholder interest theories of corporate social responsibility
- Analyze a specific organization's legal structure, use of contracts, approach to dispute resolution, and compliance with government regulation.
- Analyze a specific organization's approach to social responsibility.

Example Assignment #1

Overview

For this assessment, you'll need to be able to address maximizing profits theory and stakeholder interest within the framework of corporate social responsibility.

- **Point Value:** 30 points
- **Min. Required Score:** 24 points
- **Allowed Attempts:** 2
- **Grading Time:** 3 days

Required Resource

Video *Other People's Money*



Other People's Money (103 minutes)

Note You can use your local library services to obtain a copy of this video, if needed.

Directions

After completing the reading on corporate social responsibility and watching the movie *Other People's Money*, compose a reflection paper. The paper should include a brief summary of the movie and a definition and comparison of the maximizing profits and stakeholder interest theories of corporate social responsibility.

Please also analyze the ethical issues faced by the characters of the movie, and share your thoughts as to what the characters should or should not have done and why. In particular, compare and contrast the motivations and approaches to corporate social responsibility of the Danny DeVito (Larry the Liquidator) and Gregory Peck (Company President) characters. Which do you prefer and why? Formal references are not required, but, if you choose to include such sources, they need to be cited properly.

Format

- 5 to 8 pages, double-spaced
- 12-point, Times New Roman font
- 1" margins

Evaluation

- A rubric for this assignment is located below the instructions.

Submission

You are encouraged to submit assessments as you complete them. Feedback provided by your instructor is often helpful as you complete future assessments. Please know, if you choose to submit multiple assessments at the same time, you may experience a delay in grading turnaround time.

Rubric

Maximizing Profits and Stakeholder Interest Rubric

Maximizing Profits and Stakeholder Interest Rubric

Criteria	Ratings		Pts	
Content	14.0 pts	12.0 pts	14.0 pts	
	Completely Meets Expectations	Partially Meets Expectations		Does Not Meet Expectations
	Demonstrates a complete and thorough reflective cycle. Is of the assigned length, and all content contributes to the paper. Shows mastery of the core content of the material and discusses fully its application in a specific environment. Includes all required elements of the assignment. (1413 points)	Demonstrates a complete reflective cycle. Is of the assigned length. Shows comprehension of most core content and some ability to apply this in a specific environment. Includes all required elements of the assignment. (1012 points)		Does not demonstrate a complete reflective cycle. Is outside the assigned length, with a large amount of irrelevant material. Does not demonstrate comprehension of content or fails to discuss its application in a specific environment. (7 points or fewer)

Maximizing Profits and Stakeholder Interest Rubric

Criteria	Ratings			Pts
Organization	8.0 pts	6.0 pts	4.0 pts	8.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Writer expresses relationships among ideas; careful and subtle organization enhances effectiveness of communication. (78 points)	Relationships among ideas are assisted by transitions and logical progression of ideas. (56 points)	Few relationships between ideas are presented. (4 points or fewer)	
Grammar, Spelling, Mechanics	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Mastery of grammar, spelling, and mechanics enhances the effectiveness of communication. (2 points)	A small number of errors in grammar, spelling, or mechanics do not distract from the overall effectiveness of the paper. (1 point)	Errors in grammar, spelling, or mechanics cause reader to frequently stop reading. (0 points)	
Details	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Rich supporting details enhance the effectiveness of communication. (2 points)	Details are specific and enhance the effectiveness of communication. (1 point)	Details lack elaboration; important details omitted. (0 points)	
Sentences	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Sentence variety enhances style and effectiveness of communication. (2 points)	Complete sentences with some sentence variety mostly support effective communication. (1 point)	Poor sentence structure, such as run-ons and fragments, frequently interfere with understanding. (0 points)	
Citations	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Material needing citation is appropriately cited and enhances the content. No errors in the application of the APA 6th edition. (2 points)	All necessary citations are present. Some errors in application of APA 6th edition.(1 point)	Some necessary citations are missing. Errors in application of APA 6th edition. (0 points)	

Example Assignment #2

Overview

For this assessment, you'll need to be able to assess the concept of corporate social responsibility.



- **Point Value:** 30 points
- **Min. Required Score:** 24 points
- **Allowed Attempts:** 2
- **Grading Time:** 3 days

Directions

After completing the reading on corporate social responsibility and watching the Milton Friedman interview, prepare a reflection paper. The paper should address issues of personal freedom vs. social responsibility and should specifically address Friedman's comments about greed starting at 21:10.

To what extent do you agree or disagree with Milton Friedman? Is greed good? Should businesses limit themselves to making money, or should they do more? Why or why not? Formal references are not required, but, if you choose to include such sources, they need to be cited properly.

Format

- 3 to 5 pages, double-spaced
- 12-point, Times New Roman font
- 1" margins

Evaluation

- A rubric for this assignment is located below the instructions.

Submission

You are encouraged to submit assessments as you complete them. Feedback provided by your instructor is often helpful as you complete future assessments. Please know, if you choose to submit multiple assessments at the same time, you may experience a delay in grading turnaround time.

Rubric

Corporate Social Responsibility Rubric

Criteria	Ratings			Pts
Content	14.0 pts	12.0 pts	7.0 pts	14.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Demonstrates a complete and thorough reflective cycle. Is of the assigned length, and all content contributes to the paper. Shows mastery of the core content of the material and discusses fully its application in a specific environment. Includes all required elements of the assignment. (1413 points)	Demonstrates a complete reflective cycle. Is of the assigned length. Shows comprehension of most core content and some ability to apply this in a specific environment. Includes all required elements of the assignment. (1012 points)	Does not demonstrate a complete reflective cycle. Is outside the assigned length, with a large amount of irrelevant material. Does not demonstrate comprehension of content or fails to discuss its application in a specific environment. (7 points or fewer)	
Organization	8.0 pts	6.0 pts	4.0 pts	8.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Writer expresses relationships among ideas; careful and subtle organization enhances effectiveness of communication. (78 points)	Relationships among ideas are assisted by transitions and logical progression of ideas. (56 points)	Few relationships between ideas are presented. (4 points or fewer)	
Grammar, Spelling, Mechanics	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Mastery of grammar, spelling, and mechanics enhances the effectiveness of communication. (2 points)	A small number of errors in grammar, spelling, or mechanics do not distract from the overall effectiveness of the paper. (1 point)	Errors in grammar, spelling, or mechanics cause reader to frequently stop reading. (0 points)	
Details	2.0 pts	1.0 pts	0.0 pts	2.0 pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Rich supporting details enhance the effectiveness of communication. (2 points)	Details are specific and enhance the effectiveness of communication. (1 point)	Details lack elaboration; important details omitted. (0 points)	
Sentences	2.0 pts	1.0 pts	0.0 pts	2.0 pts

Corporate Social Responsibility Rubric

Criteria	Ratings			Pts
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
	Sentence variety enhances style and effectiveness of communication. (2 points)	Complete sentences with some sentence variety mostly support effective communication. (1 point)	Poor sentence structure, such as run-ons and fragments, frequently interfere with understanding. (0 points)	
	2.0 pts	1.0 pts	0.0 pts	
	Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations	
Citations	Material needing citation is appropriately cited and enhances the content. No errors in the application of the APA 6th edition. (2 points)	All necessary citations are present. Some errors in application of APA 6th edition.(1 point)	Some necessary citations are missing. Errors in application of APA 6th edition. (0 points)	2.0 pts

Example Assignment #3

Business Interview Directions

1: While you are working through BLE1-5, identify a business owner to interview. You must select a private business owner who has executive directive over ethical issues found within the company. Selecting someone from the public sector or a manager within a business is not allowed because they do not have full control over legal and ethical business decisions. If possible, select a person who owns a business that interests you. Submit the subject of your interview to the faculty for approval.

2: Once the faculty has approved your selection, prepare a list of questions for the interview. The questions should cover the topics addressed in BLE1-5. Submit your list of questions to the faculty for approval.

3: Once the faculty has approved your questions, conduct the interview.

4: Write a paper about the experience. The paper should have an introduction, main body, and conclusion. The introduction of the paper should include information on who you have interviewed and why. The main body of the paper should be structured around the questions, listing each question asked followed by the subject's response to that question and then your comments, recommendations, and/or concerns regarding that response. Your conclusion should include at least three lessons you have learned.

Format

- 10 pages, double-spaced
- 12-point, Times New Roman font
- 1" margins

Evaluation

- A rubric for this assignment is located below the instructions.

Business Interview Rubric

Criteria	Ratings			Pts	
This criterion is linked to a Learning Outcome Content	14.0 pts Completely Meets Expectations Shows mastery of the core content of the material by the questions asked and information obtained from interview subject. Shows mastery of the core content of the material by the analysis of the interview subjects business and ethical practices. Is of the assigned length, and all content contributes to the paper. Includes all required elements of the assignment. (1314 points)	12.0 pts Partially Meets Expectations Shows comprehension of the core content of the material by the questions asked and information obtained from interview subject. Shows comprehension of the core content of the material by the analysis of the interview subjects business and ethical practices. Is of the assigned length. Includes all required elements of the assignment. (1012 points)	7.0 pts Does Not Meet Expectations Does not demonstrate comprehension of the core content of the material by the questions asked and information obtained from interview subject. Does not demonstrate comprehension of the core content of the material by the analysis of the interview subjects business and ethical practices. Is outside the assigned length, with a large amount of irrelevant material. Does not include all required elements of the assignment. (7 points or fewer)	14.0 pts	
	8.0 pts Completely Meets Expectations Writer expresses relationships among ideas; careful and subtle organization enhances effectiveness of communication. (78 points)	6.0 pts Partially Meets Expectations Relationships among ideas are assisted by transitions and logical progression of ideas. (56 points)	4.0 pts Does Not Meet Expectations Few relationships between ideas are presented.(4 points or fewer)		8.0 pts
	2.0 pts Completely Meets Expectations Mastery of grammar, spelling, and mechanics enhances the effectiveness of communication. (2 points)	1.0 pts Partially Meets Expectations A small number of errors in grammar, spelling, or mechanics do not distract from the overall effectiveness of the paper. (1 point)	0.0 pts Does Not Meet Expectations Errors in grammar, spelling, or mechanics cause reader to frequently stop reading. (0)		
This criterion is linked to a Learning Outcome Organization	2.0 pts Completely Meets Expectations Rich supporting details enhance the effectiveness of communication. (2 points)	2.0 pts Partially Meets Expectations Details are specific and enhance the effectiveness of communication. (12 points)	1.0 pts Does Not Meet Expectations Details lack elaboration; important details omitted.(1 point or fewer)	2.0 pts	
	2.0 pts Completely Meets Expectations Sentence variety enhances style and effectiveness of communication. (2 points)	1.0 pts Partially Meets Expectations Complete sentences with some sentence variety mostly support effective communication. (12 points)	0.0 pts Does Not Meet Expectations Poor sentence structure, such as run-ons and fragments, frequently interfere with understanding. (0 points)		2.0 pts
This criterion is linked to a Learning Outcome Details	2.0 pts Completely Meets Expectations Material needing citation is appropriately cited and enhances the content. No errors in the application of the APA 6th edition. (2 points)	1.0 pts Partially Meets Expectations All necessary citations are present. Some errors in application of APA 6th edition. (12 points)	0.0 pts Does Not Meet Expectations Some necessary citations are missing. Errors in application of APA 6th edition. (0 points)	2.0 pts	
	2.0 pts Completely Meets Expectations Material needing citation is appropriately cited and enhances the content. No errors in the application of the APA 6th edition. (2 points)	1.0 pts Partially Meets Expectations All necessary citations are present. Some errors in application of APA 6th edition. (12 points)	0.0 pts Does Not Meet Expectations Some necessary citations are missing. Errors in application of APA 6th edition. (0 points)		2.0 pts

Assessment-Level Competency from HRM (for PLC1)

HRM 6: Apply ethical practices related to human resource management.

To demonstrate your competence, you should be able to:

- Analyze relevant facts and data for the given scenario
- Conduct a legal analysis from HRM legal principles for the HRM scenario
- Discuss ethical frameworks that are relevant for the given HRM scenario
- Arrive at a decision based on ethical frameworks for the scenario.
- Complete written communication of the decision with justification based on ethical and legal analysis

Example Case/Scenario:

Scenario: You've been working with *The Daily Register*, a regional newspaper, for the last 12 months in the HR department. One of the sales managers, Paul White, has submitted the paperwork for terminating one of his employees. The sales department is responsible for soliciting and securing advertisers for the newspaper. Paul maintains that Jeanette Landis has failed to reach sales goals for the last six months despite numerous attempts at discipline and remediation. Furthermore, Jeanette has threatened to file a lawsuit if *The Daily Registrar* terminates her employment. The HR manager has requested that you investigate Jeanette's performance to determine whether she should in fact be terminated. The documents sent by Paul, documents that you've received in HR, Jeanette's job description, and the company's discipline policy appear in the Exhibits 1–6. In a separate spreadsheet you'll find performance appraisal and sales data from other employees.

Task: You will provide a one-page recommendation for the appropriate level of discipline for Jeanette, ranging from no discipline needed to termination, based on your interpretation of the data in Part 1.

Your response should include:

- A clear recommendation for the level of discipline Jeanette receive, if any
- Justification for the decision based on the data analysis in Part 1
- Justification for the decision based on employment law (which may include potential legal risks associated with other disciplinary options you didn't choose)
- Justification for the decision based on ethics

Format

Consult the Project Overview section for details on formatting.

Evaluation

A rubric for this assignment is located below the instructions.

Submission

You are encouraged to submit assessments as you complete them. Feedback provided by your instructor is often helpful as you complete future assessments. Please know, if you choose to submit multiple assessments at the same time, you may experience a delay in grading turnaround time.

Rubric:

Criteria	Rubric			Pts
	Ratings			
Decision and justification	15.0 to >13.0 pts Completely Meets Expectations Recommended discipline is appropriate Recommended discipline is supported by data analysis in Part 1. Justification is provided for the discipline consistent with principles of good practices. Justification explains why other options are less desirable by applying the strengths and limitations of the data. Justification discusses possible implications of potential disciplinary decisions. (14–15 points)	13.0 to >11.0 pts Partially Meets Expectations Recommended discipline is appropriate. Recommended discipline is supported by data analysis in Part 1. Justification is provided for the discipline consistent with principles of good practices. (12–13 points)	11.0 to >0 pts Does Not Meet Expectations Recommended discipline is inappropriate. Recommended discipline is insufficiently supported by the data analysis in Part 1. Justification provided for discipline is missing or doesn't apply. (11 points or fewer)	15.0 pts
Outcome Legal Analysis	10.0 to >8.0 pts Completely Meets Expectations Identifies possible legal risks of chosen action and other possible actions based on data that is not available in the case. (9–10 points)	8.0 to >7.0 pts Partially Meets Expectations Identifies legal risks of chosen action based on the data. Legal risk analysis provides further justification for the chosen action. (8 points)	7.0 to >0 pts Does Not Meet Expectations Misapplies law or otherwise incorrectly identifies legal risks associated with their decision. Fails to identify key legal risks resulting from the chosen decision. (7 points or fewer)	10.0 pts
Outcome Ethical Analysis	10.0 to >8.0 pts Completely Meets Expectations Discusses other ethical frameworks that may apply and what decisions their application may have resulted in. (9–10 points)	8.0 to >7.0 pts Partially Meets Expectations Provides justification for decision based on a specifically identified ethical framework. (8 points)	7.0 to >0 pts Does Not Meet Expectations Does not provide an ethical analysis. Does not use a specific ethical framework to justify decision. Misapplies chosen ethical framework. (7 points or fewer)	10.0 pts
Outcome Writing Quality	5.0 to >4.0 pts Completely Meets Expectations Writing is clear and concise. There are very few spelling or grammar errors. Ideas flow from one paragraph to the next. There is structure to the narrative. It is professional in tone. (5 points)	4.0 to >3.0 pts Partially Meets Expectations Writing is generally clear and concise. There are a few unobtrusive spelling or grammar errors. There is structure to the narrative. Professional in tone. (4 points)	3.0 to >0 pts Does Not Meet Expectations It is not written as narrative. There are grammar or spelling errors that impede understanding. The writing is unclear or confusing. It is overly long or short. (3 points or fewer)	5.0 pts

Assessment-Level Competency from Financial Accounting (for PLC1)

FACT4: Evaluate ethical considerations in an organization's financial reporting environment.

Outcomes:

- Recognize what makes a situation an ethical dilemma.
- Identify the individual and organizational implications of unethical behavior.

- Explain the consequences to all stakeholders if deceptive accounting information is communicated.
- Provide appropriate responses to ethical challenges in an accounting setting.

This assessment uses the Ethics Decision Tree from the AICPA as its primary resource. *Additional resource added in Version 2:* IMA Statement of Ethical Professional Practice. This now provides a resource from the AICPA as well as the IMA.

Example Assignment #1

Directions

Download the Microsoft Word document below. For each scenario, develop a process to identify and evaluate the relevant ethical issues. Utilizing that process, provide an appropriate response that addresses the ethical dilemma. Justify your response by explaining why it is superior to the alternatives.

[Ethical Considerations in Accounting](#) 

Ethical dilemmas are not uncommon in business and quite often accounting seems to be in the middle of these situations. For each scenario develop a process to identify and evaluate the relevant ethical issues. Utilizing that process, provide an appropriate response that addresses the ethical dilemma. Justify your response by explaining why it is superior to the alternatives.

- You are a new staff accountant and your primary job responsibility is to record sales and accounts receivable. Typically, you process a report from the sales manager to record these transactions. At the end of the year (December 31st) the company's top salesperson asks you to record a very large sale to a major customer. They tell you, "We need to get this sale in this year the customer is just a little slow with the paperwork".
- The beloved accountant for an important company in a small community is retiring after 40 years of loyal service. As their replacement you have had the opportunity to observe and learn over the past month from the retiring accountant. You haven't been able to pick up on as much as you would like because of the seemingly constant flow of well-wishers. While independently looking over the company's accounting records you discover that a check for \$100 has been issued each month to the accountant and charged to miscellaneous expense. As far as you can determine this has occurred for several years.
- The corporate controller, your immediate supervisor, asks you to review the amount in the allowance for uncollectible accounts. After completing an aging schedule, you report back that the allowance seems more than adequate given the repayment history of the company's customers. After reviewing your work, the controller tells you to double the amount in the allowance as they have heard the economy will deteriorate during the next year. "You can never be too careful", the controller says.
- In your role as staff accountant you discover that the company president (and primary owner) has used the company credit card for purchases that are clearly not business related. You go to your supervisor for guidance and receive the following response, "Oh, they've been doing that for years. It used to bother me, but now I just hope it doesn't get out of hand. Go ahead and just pay it."

Overview

For this assessment, you will want to be able to:

1. Recognize what makes a situation an ethical dilemma.
2. Provide appropriate responses to ethical challenges in an accounting setting.

Purpose

Ethical dilemmas are common in business, and quite often accounting seems to be in the middle of these situations. The purpose of this assessment is to test your ability to identify and evaluate ethical issues and provide appropriate responses to ethical dilemmas.

- **Point Value:** 20 points
- **Min. Required Score:** 80%
- **Allowed Attempts:** 2
- **Grading Time:** 3 days

Evaluation

- There is a rubric associated with this assessment.

Grading Rubric

Mastery With Distinction

Solution lays out a complete method or procedure for analyzing the ethical dilemma. Analysis covers all major sources of the ethical dilemma and uncovers most reasonable approaches for dealing with this dilemma. The ethical implications of each of these approaches are thoroughly explained. Thoughtful analysis of the merits of these approaches and defense of the selected approach complete the assessment.

Mastery

Solution lays out a reasonable method or procedure for analyzing the ethical dilemma. Analysis covers most major sources of the ethical dilemma and uncovers some reasonable approaches for dealing with this dilemma. The ethical implications of each of these approaches are logically explained. Adequate analysis of the merits of these approaches and defense of the selected approach complete the assessment.

Not Yet Mastered

Solution fails to lay out a reasonable method or procedure for analyzing the ethical dilemma. Analysis fails to cover most major sources of the ethical dilemma and fails to uncover some reasonable approaches for dealing with this dilemma. The ethical implications of each of these approaches are only vaguely considered. Poor or incomplete analysis of the merits of these approaches and incomplete defense of the selected approach end the assessment.

Criteria	Mastery with Distinction	Mastery	Non-Mastery
Procedure (25%)	Solution lays out a complete method or procedure for analyzing the ethical dilemma.	Solution lays out a reasonable method or procedure for analyzing the ethical dilemma.	Solution fails to lay out a reasonable method or procedure for analyzing the ethical dilemma.
Analysis (50%)	Analysis covers all major sources of the ethical dilemma and uncovers most reasonable	Analysis covers most major sources of the ethical dilemma and uncovers some reasonable	Analysis fails to cover most major sources of the ethical dilemma and fails to uncover some

	approaches for dealing with this dilemma. Thoughtful analysis of the merits of these approaches and defense of the selected approach complete the assessment.	approaches for dealing with this dilemma. Adequate analysis of the merits of these approaches and defense of the selected approach complete the assessment.	reasonable approaches for dealing with this dilemma. Poor or incomplete analysis of the merits of these approaches and incomplete defense of the selected approach end the assessment.
Ethical Implications (25%)	The ethical implications of each of these approaches are thoroughly explained.	The ethical implications of each of these approaches are logically explained.	The ethical implications of each of these approaches are only vaguely considered.

Example Assignment #2: Ethics & Internal Controls -A Research Study

Learning Resources for this project include Chapter 1 from *Financial Accounting: Information for Decisions* by John J. Wild as well as a reference to the fraud triangle in an ACFE presentation. It also includes an interview with Andrew Fastow, former CFO of Enron, in *Fraud Magazine*. *Additional resources included in Version 2 include Chapter 6 in the above-referenced textbook as well as a link to Betrayal, a story about a fraud that was committed against Goodwill Industries of North Central Wisconsin. A link to the Purdue Online Writing Lab was also added, as well as an instructor-developed video as a refresher on APA citations. Appropriate citations were also added as a criterion in the rubric.*

Purpose

The purpose of financial accounting is to provide various stakeholders (management, regulators, creditors, and investors, among others) with relevant and reliable information that they may use in their decision-making processes. When a company purposely publishes incorrect or misleading financial statements, this breach of ethics is called accounting fraud. The ramifications of accounting fraud can be immense and widespread. For example, the accounting fraud behind the Enron scandal resulted in investors losing over \$60 billion, cost over 4,000 Enron employees their jobs, and led to one of the largest accounting firms in the world going out of business. This project will allow you to look at all of the implications of unethical and fraudulent accounting activities, analyze the consequences of unethical or fraudulent activities for all stakeholders involved, examine how or why fraud occurs, and consider what the appropriate response to fraud is.

Process

You will be expected to research a legal case of your choice involving a company defrauding investors through accounting fraud. The deliverable for this project is a three- to six-page paper with source articles attached. You must receive instructor approval of your chosen fraud case before you begin your paper. You will receive feedback on your paper after the entire project is complete and submitted.

- **Point Value:** 100 points
- **Min. Required Score:** 80%
- **Allowed Attempts:** 2
- **Grading Time:** 3 days

Assumptions

This project covers information from competencies 4 and 5.

Before completing this project, you will need to have completed the following:

- Financial Accounting Competencies 1, 2, 3, and 6

Directions

For this project, you will be expected to research a legal case of your choice involving a company defrauding investors through accounting fraud. After researching this case, you will prepare a paper that does the following:

1. Describes the type of fraud that occurred
2. Describes what the implications of the fraud were in terms of the affected individual(s) and company
3. Analyzes what the consequences of this fraud were for all stakeholders (management, employees, customers, investors, etc.)
4. Examines how aspects of the fraud triangle (opportunity, rationalization, and pressure) led to this fraud occurring
5. Includes your own conclusion as to whether or not the company’s response to the fraud was appropriate

A three- to six-page paper (not including source documents) is required. Please attach all articles (please, no links to articles, since they do not always work) or other information used in writing your paper.

IMPORTANT Before you begin, the fraud case you choose must be pre-approved by your instructor. Upload your case to the Project Pre-Approval area.

Evaluation

- There is a rubric associated with this assessment.

Procedure:

10.0 pts	8.0 pts	6.0 pts
Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations
Demonstrates a thorough understanding of the fraud perpetrated.	Demonstrates a general understanding of the fraud perpetrated.	Minimal description of fraud and/or a lack of understanding of the fraud perpetrated.

Personal Conclusion:

10.0 pts	8.0 pts	6.0 pts
Completely Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations
Thoughtful response indicating a thorough understanding of corporate fraud and the most appropriate ethical response based on the information provided.	Thoughtful response indicating a general understanding of a possible appropriate response to the fraud.	Little, if any, thought given to the fraud and what an appropriate response to that fraud might be.

Research:

10.0 pts	8.0 pts	6.0 pts
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<p>Completely Meets Expectations</p> <p>Extensive research completed to locate at least two sources of highly relevant and reliable information to complete the paper.</p>	<p>Partially Meets Expectations</p> <p>Appropriate and adequate research completed to locate at least two sources of relevant and reliable information to complete the paper.</p>	<p>Does Not Meet Expectations</p> <p>Minimal research completed. Irrelevant or unreliable sources.</p>
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Grammar and Presentation

<p>10.0 pts</p> <p>Completely Meets Expectations</p> <p>The paper is written in the students own words. Few, if any, spelling and grammatical mistakes. A well-organized paper with a professional look.</p>	<p>8.0 pts</p> <p>Partially Meets Expectations</p> <p>The paper is written in the students own words. Minimal spelling and grammatical mistakes. A well-organized paper.</p>	<p>6.0 pts</p> <p>Does Not Meet Expectations</p> <p>Frequent spelling and grammatical mistakes. Incorrect or irrelevant content. Unorganized and unprofessional format and presentation. Any form of plagiarism.</p>
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Implications

<p>20.0 pts</p> <p>Completely Meets Expectations</p> <p>Demonstrates thorough understanding of the implications of the fraud affecting the company and employees involved.</p>	<p>16.0 pts</p> <p>Partially Meets Expectations</p> <p>Demonstrates general understanding of the implications of the fraud affecting the company and employees involved.</p>	<p>12.0 pts</p> <p>Does Not Meet Expectations</p> <p>Lack of understanding of the implications of the fraud affecting the company and employees involved.</p>
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Analysis of Consequences

<p>20.0 pts</p> <p>Completely Meets Expectations</p> <p>Provides a thorough examination of the consequences for more than three key stakeholders because of this fraud.</p>	<p>16.0 pts</p> <p>Partially Meets Expectations</p> <p>Provides an adequate examination of the consequences on at least three key stakeholders because of this fraud.</p>	<p>12.0 pts</p> <p>Does Not Meet Expectations</p> <p>Incomplete analysis of the consequences for all stakeholders because of this fraud.</p>
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Examination of Fraud Triangle

<p>20.0 pts</p> <p>Completely Meets Expectations</p>	<p>16.0 pts</p> <p>Partially Meets Expectations</p>	<p>12.0 pts</p> <p>Does Not Meet Expectations</p>
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<p>Demonstrates thorough understanding of all three components of the fraud triangle and how all three components played a role in the fraud perpetrated.</p>	<p>Demonstrates general understanding of all three components of the fraud triangle and how opportunity and pressure played a role in the fraud perpetrated.</p>	<p>Demonstrates little understanding of any of the components of the fraud triangle and how they relate to the fraud perpetrated.</p>
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