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|  | **FACULTY OF BUSINESS AND SOCIETY** | Final mark awarded:\_\_\_\_\_ |

**Assessment Cover Sheet and Feedback Form 2017/18**

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| Module Code:  **AF2S119/AF3S119/AF3H119** | Module Title:  **Principles of forensic accounting** | | Module Lecturer:  **Jon Evans** |
| Assessment Title and Tasks:  **Types of fraud** | | | Assessment No. 1 of 1 |
| No. of pages submitted in total including this page:  Completed by student | | | Word Count of submission  (if applicable): Completed by student |
| Submission Date:  Please upload to TURN IT IN by **10:00 Monday 26th February 2018** | | | Return Date:  Within 20 working days of submission |
| ***Part A: Record of Submission (to be completed by Student)*** | | | |
| **Extenuating Circumstances**  If there are any exceptional circumstances that may have affected your ability to undertake or submit this assignment, make sure you contact the Advice Centre on your campus prior to your submission deadline. | | | |
| **Fit to sit policy**:  The University operates a fit to sit policy whereby you, in submitting or presenting yourself for an assessment, are declaring that you are fit to sit the assessment. You cannot subsequently claim that your performance in this assessment was affected by extenuating factors. | | | |
| **Plagiarism and Unfair Practice Declaration:**  By submitting this assessment, you declare that it is your own work and that the sources of information and material you have used (including the internet) have been fully identified and properly acknowledged as required[[1]](#footnote-1). Additionally, the work presented has not been submitted for any other assessment. You also understand that the Faculty reserves the right to investigate allegations of plagiarism or unfair practice which, if proven, could result in a fail in this assessment and may affect your progress. | | | |
| **Details of Submission:**  Note that all work handed in after the submission date and within 5 working days will be capped at 40%[[2]](#footnote-2). No marks will be awarded if the assessment is submitted after the late submission date unless extenuating circumstances are applied for and accepted (Advice Shop to be consulted). | | | |
| **School of Law, Accounting and Finance submission policy**  **You are required to submit one copy electronically on Blackboard by 10:00 on the submission date. Please also note any further instructions for paper submission below.** | | | |
| **You are required to acknowledge that you have read the above statements by writing your student number (s) in the box:** | | Student Number(s): | |

**IT IS YOUR RESPONSIBILITY TO KEEP A RECORD OF ALL WORK SUBMITTED**

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**Principles of Forensic Accounting**

**Assignment 2017/18**

*This counts as 50% of your overall module mark*

*(NB for AF3H119 students this counts as 100% of your module mark)* **Word limit 2,500**

**Fraud types**

There have been many attempt to categorise and classify frauds. These include the ACFE’s “Occupational Fraud Tree” and the Serious Fraud Office (SFO)’s FraudTaxonomy. The Action Fraud website has a helpful “A-Z” of fraud.

**Requirements**

**Using one or more of the resources above select THREE individual different frauds. Ideally they should be distinct from each other.**

1. **Explain the nature and mechanics of the selected frauds and give a detailed explanation of HOW such frauds would be committed.**
2. **Provide an illustrative diagram (on one side of A4 maximum or one PowerPoint slide per fraud) clearly demonstrating how the identified frauds would be perpetrated.**
3. **Briefly explain what practical controls may be needed to prevent and detect such frauds.**

Note: You may choose to find a real life example of such frauds actually occurring. This is not a direct requirement but the real life cases may aid your explanation.

*Credit will be given if you identify and explain a complex or unusual type of fraud.*

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| **Marking scheme:** | Marks |
| Explanation of identified frauds | 50 |
| Quality and clarity of illustrative diagram(s) | 20 |
| Explanation of controls | 20 |
| Presentation | 10 |
| Total | 100 |

**Please submit a Word file via Turnitin by 10:00 on 26th February 2017. Your “illustrative diagram” should be scanned and included as part of the word file.**

1. University Academic Integrity Regulations [↑](#footnote-ref-1)
2. Information on exclusions to this rule is available from Campus Advice Shops [↑](#footnote-ref-2)