

**BAF3M Investigative Report**

**Accounting Scandals**

<b>Section</b>	<b>Subheading</b>	<b>Description of Objective</b>	<b>Slides</b>	<b>Time (Minutes)</b>	<b>Mark Value</b>
A	Corporate Overview	Brief description of the corporation involved in the scandal. Product or service provided, number of employees, annual sales, stock value, etc.	1	1	5
B	Scandal	Basic description of the accounting misdeed that occurred, and the basic purpose for this misdeed. (This is about as basic a description as one might find in a news article explaining the misdeed.)	1	2	5
C	Accounting Impropriety	Detailed explanation of the illegitimate accounting practice. This section should provide details regarding the transactions and / or adjustments that were performed improperly, the accounts that were involved, the GAAPS that were violated, and the financial statements that were effected.	2 to 4	5	15
D	Evading Detection	An explanation of who was directly involved in the accounting impropriety and how they managed to evade the detection of outside parties, management, or auditors.	1 to 2	3	5
E	Effects	An explanation of the final effects of the scandal, including stockholders, creditors, customers, and the economy at large.	1 to 2	2	5
F	Recommendations	A detailed description of the steps that you would recommend this company take in order to avoid similar scandals or abuse of the accounting system in the future.	1 to 2	2	5
<b>Quality Considerations</b>					
Presentation		Use of graphs, tables, financial statements, spelling, grammar, structure of overall presentation.	n/a		5
Sources		Citations of data, statistics, quotes, testimony, and presentation of financial statements. All claims should be supported by cited sources. All sources should be cited within the presentation.	n/a		5
<b>Totals:</b>			<b>7 to 12</b>	<b>15</b>	<b>50</b>