Fraud could keep the students from being able to be successful in their future. Thus, they get jobs and start earning money to buy things they can afford. Information on accounting fraud is crucial. With all the recent news on Ponzi schemes and other scandals, we need to spread the word on this critical issue. Another reason for choosing fraud as our topic was that all students could use such knowledge to prevent or confront future issues.

We created an educational video and help teach children about fraud. We wanted to show how accounting isn't just a number game but a part of our lives. We believe that fraud should be the most interesting part of accounting. Our presentation was passionate and engaging. We believed that fraud could be the most interesting part of our presentation. There's really no other way to be a class that teaches young minds about the difference of fraud. Where we disagreed was the methodology of teaching. We decided to teach topics we discussed possible topics we agreed that in high school we had no understanding of fraud. We wanted to make sure that fraud would still be high school and how to avoid being a victim of it. We knew our target audience would be high school students. Therefore, we decided to present on topics that would spark an interest with them. We wanted to do our service learning project on a topic that would make a difference to our audience. We wanted something that would spark an interest in them.

Rationale

For our presentation, we supervised the students at the start of the class by asking them from becoming victims of fraud.

Fraud awareness and Fraud Prevention

Our audience was a class of high school students. Given the limited knowledge and understanding of fraud with examples of how it occurs and how it may be prevented, our best approach for them was to keep our topic simple. We wanted to give them a basic understanding of our audience, we felt that the best way to keep their interest and provide the experience of our audience, we felt that the best way to keep their interest and provide the experience of our audience, we felt that the best way to keep their interest and provide the experience of our audience, we felt that the best way to keep their interest and provide the experience of our audience.
and that all types of people can benefit from. Some of the questions we posed were:

- Students understand the meaning of fraud, the fraud triangle, and the role of the auditor in fraud.
- Students understand the nature and scope of fraud and are able to identify and describe it.
- Students are able to provide the appropriate responses when they encounter fraud.

The questions were not clear enough for the students to provide consistent answers. Our next concern was that the students would be able to provide more focused, open-ended answers. We asked the students to respond to the following question:

/post-survey

What is your current understanding of fraud? How would you define it?

We designed the pre-survey to give us open-ended responses in order to better understand the audience's level of knowledge regarding fraud. We asked students to respond to the following question:

/pre-survey

What is your current understanding of fraud? How would you define it?

We found that most of the students did not fully understand fraud. They did not know how to explain it in an effective way. We asked the students to respond to the following question:

/survey

What is your current understanding of fraud? How would you define it?

We found that most of the students did not fully understand fraud. They did not know how to explain it in an effective way. We asked the students to respond to the following question:

/survey

What is your current understanding of fraud? How would you define it?
understand the concepts presented and enrolled the nine areas "pounds/score game" we
each student a summary of these letters contained their area of the students were able to
of fraud and how it can be prevented. We subsequently recorded a thank you letter from
within the concepts were presented. The students were able to take away a basic understand
Our post surveys summary showed that the students were able to understand and
prescription with basic information regarding fraud/prevention and auditing.
results do not regularly watch the news. While this is true, we prepared an inaccurate
surprising considering this was their first business class and considering that our audience
some form of decent but limited view of the scope of fraud. None of these results were
understanding of the actual definition. For the most part, they understood that fraud was
understand business and financial terminology. While many students recognized that fraud
experience with occupational fraud since most did not work or hold office in our campus
learned that the students had limited experience with fraud and the opportunity to have
of the students were unable to distinguish basic auditing and fraud concepts. In addition, we
Based on our assessment of our audience and their pre-surveys we found that most

**Summary of Results**

12/15/2009
- Next to go over final report and make final edits.
- Next to complete complex tasks.
- Revised and complete all work and set meetings for combining work.
- Assigned report tasks.
- Prepared outline of our report and set time to meet to discuss report tasks.
- Summarized results of pre/post-surveys and thank you notes sent by students. We
  - When the pre-surveys were returned we discussed the results and how best to tailor
  - Assisted sections to prepare and sent our pre-surveys.
  - After our pre-surveys were returned
  - Discussed our approach to the topic and determined to keep it general and give one
  - Discussed and decided on a group to present to and a date for the presentation.

**Chronological Description of the Steps Taken**

understand our presentation itself, for example: did they like the game, was it interesting and easy to
Scopes Ranch High School.

knowledge is gained on the subject. This is why our project has brought to the students of more people then the course may be a little bit higher because funds will decrease as more funds and the signs that accompanies it. If fund awareness is brought to the attention of students such as PTA, PTSA, and student council they will know the importance of community groups that have fund awareness brought to them, will now be a lack of lack to fall within encounters in the future. The hope is that these students are well as other youth in our society. One way to prevent such is to bring awareness to those kids.

This project also served a purpose within the fund raised in that it was a part of hand schematic.

The activity and réalisé the consequences in a real way once they found out how where being could result in price or a decent. This mean that the students were engaged in the success of one of the group leaders even asked if she had money. It was something that she encountered that the student raised enough. The simplest phrase. None was a lack. With her help, the students took notes and even though there was a lack of knowledge, it was effective.

It was a great help having the teachers there to support us during the presentation.

educational.

In order to teach it and them how into a lesson plan that was interactive as well as would be able to understand and retain it. We had to really know the subject of hand in because we had to be able to simplify the concept, so what students young and different audience. The whole experience was an eye opener for our group and a great learning.

The whole experience was an eye opener for our group and a great learning.

Refection on the Project

Overall, we feel this was a positive experience for the students and ourselves.
Thank you for completing this survey. We look forward to meeting you and speaking to your class.

Anna Combs, Shunda Woods

Sincerely,

If you work for a copy shop and you use the machine to print out homework, are you commuting fraud? Why or why not?

8)

Have you heard or any fraud happening in the news? Is so what cases?

7)

Are you a member of any club at school?

6)

What do you think such is and how does it relate to fraud?

5)

What factors do you think lead to fraud?

4)

Do you know of anyone that has been affected by fraud?

3)

What would you like to know about fraud?

2)

What is fraud?

1)

Responses.

Points that interest you and bring some good insights about the topic. We appreciate your feedback so that when we come to your class to speak with you, our presentation will be more

Hillo, we are San Diego State Accounting students and would love to hear some of your thoughts on

Name:

Fraud: Pre-Presentation Evaluation Survey

Attachment A
<table>
<thead>
<tr>
<th>Question</th>
<th>Responses</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. What is fraud?</td>
<td>No.</td>
<td>Attachment B</td>
</tr>
</tbody>
</table>
Depends filled out HW or not, have permission or not
4

Don't know, no answer
2

It more than I

Copying someone else's HW is plagiarism; fraud

Copying self done HW, not unless copy word for word

Yes
6

Use resources

No
1

Are you committing fraud? Why or why not?

If you work for a copy place and you use the machine to print out homework, someone told a woman that her son was in a car accident

People taking credit cards

Yes
9

No, not sure
21

Have you heard of any fraud happening in the news? If so, what case?

Choose not to answer
1

Fraud, finance

Yes
8

No
19

Are you a member of any clubs at school?

Listing into people's private info

Insurance

When income gets skewed, tax evasion

Tax errors

Looking over business/personal income to make sure legitimate

Yes
7

Don't know, no answer
20

What do you think audit is and how does it relate to fraud?

Depression, lack of confidence
1

Stealing, lying
2
Examples of Fraud

- Falsifying records
- Arson
- Embezzlement
- Bribery
- Fraudulent representation
- Manipulation
- Swindling

Examples of Fraud

- Embezzlement
- Bribery
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Examples of Fraud

- Embezzlement
- Bribery
- Fraudulent representation
- Manipulation
- Swindling

Elements of Fraud

- Employee
- Law firm
- Attorney-client privilege
- Client
- Attorney
- Client's information
- Attorney's duty
- Client's information
- Attorney-client privilege

Fraud Defined

- Property
- Money
- Services
- Intention to defraud
- Breach of trust
- Use of position
- Breach of duty
- False statement
- Use of position
- Breach of duty
- False statement
Internal Controls

- Control environment
- Segregation of duties
- Computer systems

Author

Fraud Prevention

- Embezzlement
- Bribery
- Insider trading
- Evasion of taxes
- Theft of trade secrets
- False statements
- Credit fraud
- Other...

In The News

Examples of Fraud

5/13/2009
1. Did you like the points scheme game?
2. Was it interesting?
3. Was it easy to understand?
4. How did you like our presentation?
5. Help to present and direct hand
   (c) something but I don't remember
   (b) nothing
   (a) what does an auditor have to do with fraud?
6. Drugs
   (a) credit
   (b) consumption
   (c) pressure
   (d) opportunity
   (e) integrity

What 3 parts of the Fraud Triangle lead people to commit fraud?

5. What is an investment deal that is too good to be true
   (c) stealing from people's pockets
   (b) asking for contributions to a charity
   (a) In the points scheme game, the operator gets people to give them money by:

4. Large (>1000)
   (a) medium (100-999)
   (b) small (<100)

3. Which size company is experiencing more fraud?

I. To prevent fraud companies often use internal controls and auditors
   (e) I prefer that companies had a well-known fraud scandal
   (d) I prefer if stealing that involves deception
   (c) More women than men commit frauds
   (b) Criminals commit frauds
   (a) Only criminals commit frauds

2. Which of the following false statements is true or false

1. Fraud is making someone make statements to others in order to trick them into losing

Fraud: Post-Presentation Evaluation Survey

Attachment D
What does an auditor have to do with Fraud?

1. No answer
2.舞弊 (Frauds)
3. 贪欲 (Greed)
4. 诈骗 (Fraudulation)
5. 压力 (Pressure)
6. 机会 (Opportunity)
7. 信任 (Integrity)

What parts of the Fraud Triangle lead people to commit fraud?

1. Offering an investment deal that is too good to be true
2. Stealing from people's pockets
3. Asking for donations to a charity
4. In the Ponzi scheme game, the operator gets people to give them money by:
   - No answer
   - Large (>1000)
   - Medium (100-999)
   - Small (<100)
5. Which size company is experienced more frauds?
   - No answer
   - Large (>1000)
   - Medium (100-999)
   - Small (<100)

What have you learned about fraud? Circle all that apply. (Some had multiple answers)

1. Losing money
2. No answer
3. False
4. True

Friend is making knowingly false statements to others in order to trick them into

Question Response Comments

No.

Attachment E
Could have been more exciting

1

More aware of fraud

Clever

Fun and cheap

Yes

24

Was it interesting?

Almost all

Yes

9

Was it easy to understand?

Could not read response, not relevant

Tun, cool

Helpful and engaging

Very well presented & interesting

Good and informative, learned a lot

Yes, easy to follow/understand, Cool, interesting

26

How did you like our presentation?

Help to prevent and detect fraud

Sometimes, but I don’t remember

28

It’s wrong, but it was cool

I got ripped off!

1

Did you like the Pontzi scheme game?

Especially the game

Yes

2

10
Thank you letter summary

Attachment F