

## Undergraduate Program Rubric—BACHELOR OF ACCOUNTING

**Expectations:** Student work at the undergraduate level is expected to focus on a broad overview of the academic discipline, along with—where appropriate—basic theoretical frameworks of professional practices and familiarity with discipline-specific tools and their application.

Criteria	Exemplary (A)	Accomplished (B)	Proficient (C)	Partially Proficient (D)	Unacceptable (F)
<p><b><u>ACCOUNTING PROGRAM CONTENT</u></b></p> <p>Functional areas include, where applicable:</p> <p><b>Financial Accounting and Reporting</b> procedures, standards, regulation, reporting framework and report preparation for business enterprises, non-profit organizations and governmental entities.</p> <p><b>Auditing and Attestation</b>, US GAAP/GAAS, international standards, code of ethics for professional accountants, independence, auditing methods and procedures, compilations and reviews.</p> <p><b>Regulation</b>, ethics, professional and legal responsibilities, business law, and taxation.</p> <p><b>Business Environment and Concepts</b>, business environment and concepts, corporate governance, economic concepts, global business, business strategy, financial risk management, financial management, information systems and communications, strategic planning, and operations management.</p>	<p>Demonstrates outstanding or exemplary mastery of content, appropriate to the assignment and the relevant terminal course objectives and program learning outcomes.</p> <p>All requirements of the assignment are included in the response.</p>	<p>Demonstrates sound or accomplished mastery of content, appropriate to the assignment and the relevant terminal course objectives and program learning outcomes.</p> <p>Most requirements of the assignment are included in the response.</p>	<p>Demonstrates adequate or proficient mastery of content, appropriate to the assignment and the relevant terminal course objectives and program learning outcomes.</p> <p>Many requirements of the assignment are included in the response.</p>	<p>Demonstrates inadequate or partially proficient mastery of content, appropriate to the assignment and the relevant terminal course objectives and program learning outcomes.</p> <p>Some requirements of the assignment are included in the response.</p>	<p>Demonstrates unacceptable mastery of content, appropriate to the assignment and the relevant terminal course objectives and program learning outcomes.</p> <p>Few or no requirements of the assignment are included in the response.</p>

Criteria	Exemplary (A)	Accomplished (B)	Proficient (C)	Partially Proficient (D)	Unacceptable (F)
<p><b><u>EFFECTIVE COMMUNICATION</u></b></p> <p><b>Approach and Purpose, Organization, Style, Grammar, Mechanics, Format, Presentation and Delivery (where applicable)</b></p>	<p>Demonstrates outstanding or exemplary application of written, visual, or oral skills.</p> <p>Demonstrates outstanding expression of topic, main idea, and purpose.</p> <p>Audience is addressed appropriately.</p> <p>Language clearly and effectively communicates ideas and content relevant to the assignment.</p> <p>Errors in grammar, spelling, and sentence structure are minimal.</p> <p>Organization is clear.</p> <p>Format is consistently appropriate to assignment.</p> <p>Presentation and delivery are confident and persuasive (where applicable).</p>	<p>Demonstrates sound or accomplished application of written, visual, or oral skills.</p> <p>Demonstrates sound or accomplished expression of topic, main idea, and purpose.</p> <p>Audience is usually addressed appropriately.</p> <p>Language does not interfere with the communication of ideas and content relevant to the assignment.</p> <p>Errors in grammar, spelling, and sentence structure are present, but do not distract.</p> <p>Organization is apparent and mostly clear.</p> <p>Format is appropriate to assignment, but not entirely consistent.</p> <p>Presentation and delivery are mostly confident and persuasive (where applicable).</p>	<p>Demonstrates adequate or proficient application of written, visual, or oral skills.</p> <p>Demonstrates adequate expression of topic, main idea, and purpose.</p> <p>Audience is generally addressed appropriately.</p> <p>Language is adequate, generally communicating ideas and content relevant to the assignment.</p> <p>Errors in grammar, spelling, and sentence structure are present and sometimes distract from meaning or presentation.</p> <p>Organization is adequate, though confusing or unclear at times.</p> <p>Format is adequate, but inconsistent.</p> <p>Presentation and delivery are adequate, with evident lack of confidence and persuasive power (where applicable).</p>	<p>Demonstrates inadequate or partially proficient application of written, visual, or oral skills.</p> <p>Demonstrates inadequate or partial expression of topic, main idea, and purpose.</p> <p>Audience is often not addressed appropriately.</p> <p>Language often impedes the communication of ideas and content relevant to the assignment.</p> <p>Errors in grammar, spelling, and sentence structure are frequent and often distract from meaning or presentation.</p> <p>Organization is inadequate, confusing, and distracting.</p> <p>Format is inadequate and obscures meaning.</p> <p>Presentation and delivery are inadequate, lacking</p>	<p>Demonstrates unacceptable application of written, visual, or oral skills.</p> <p>Demonstrates unacceptable, unclear expression of topic, main idea, and purpose.</p> <p>Audience is not addressed appropriately.</p> <p>Language does not clearly and effectively communicate ideas and content relevant to the assignment.</p> <p>Errors in grammar, spelling, and sentence structure are pervasive and consistently distracting.</p> <p>Format is absent or consistently inappropriate to assignment.</p> <p>Organization is not apparent and completely inadequate.</p> <p>Presentation and delivery are unacceptable, with little or no confidence and persuasive power</p>

Criteria	Exemplary (A)	Accomplished (B)	Proficient (C)	Partially Proficient (D)	Unacceptable (F)
				confidence and persuasive power (where applicable).	(where applicable).
<b>CRITICAL AND CREATIVE THINKING, PROBLEM-SOLVING</b> <b><u>PRACTICAL REASONING</u></b>	Demonstrates outstanding or exemplary ability to analyze assumptions and evaluate evidence, complexities of issues, and alternatives. Where required, demonstrates outstanding or exemplary ability to use creativity and originality in problem-solving.	Demonstrates sound or accomplished ability to analyze assumptions and evaluate evidence, complexities of issues, and alternatives. Where required, demonstrates sound or accomplished ability to use creativity and originality in problem-solving.	Demonstrates adequate or proficient ability to analyze assumptions and evaluate evidence, complexities of issues, and alternatives. Where required, demonstrates adequate or proficient ability to use creativity and originality in problem-solving.	Demonstrates inadequate or partially proficient ability to analyze assumptions and evaluate evidence, complexities of issues, and alternatives. Where required, demonstrates inadequate or partially proficient ability to use creativity and originality in problem-solving.	Demonstrates unacceptable ability to analyze assumptions and evaluate evidence, complexities of issues, and alternatives. Where required, demonstrates unacceptable ability to use creativity and originality in problem-solving.
<b>INFORMATION LITERACY AND RESEARCH</b> <b><u>PRACTICAL REASONING</u></b>	Demonstrates outstanding selection and use of high quality, credible, and relevant sources to develop ideas that are appropriate to the assignment. Sources are consistently cited according to required documentation (e.g., APA), with almost no errors.	Demonstrates sound selection and use of credible, relevant sources to support ideas that are appropriate to the assignment. Sources are generally cited according to required documentation (e.g., APA), with few errors.	Demonstrates adequate selection and use of credible and/or relevant sources to support ideas that are appropriate to the assignment. Sources are cited according to required documentation (e.g., APA), with some errors.	Demonstrates inadequate selection and use of sources to support ideas in the writing. Sources are inconsistently cited according to required documentation (e.g., APA), with frequent errors.	Demonstrates unacceptable selection and use of sources to support ideas in the writing. Sources are not cited according to required documentation (e.g., APA).