MAcc Auditing Standards Rubric (for MAcc Objective 1b)

Trait	2 – Outstanding	1 – Acceptable	o – Unacceptable	Score
Students will	Correct standard and	Correct standard	No standard or wrong	
identify the	section(s) identified	identified but vague	standard identified	
relevant auditing	and referenced	on reference or		
standard an		specific section(s)		
auditing situation				
invokes.				
Students will	Analysis represents	Analysis present but	Analysis missing or	
analyze and	clear linkage between	does not tie standard	incorrect	
identify the	problem/question	& problem/question		
requirements of	and the standard	together clearly		
the auditing				
standard in the				
given situation.				
Students will choose	Procedure chosen is	Procedure chosen is	Procedure chosen is	
an appropriate	correct with details	essentially correct	missing or incorrect	
audit procedure	included	with details missing		
for the circumstances				
in the given situation.				
			Total points:	