

MAcc Financial Accounting Rubric

(for MAcc Objectives 1a and 5a)

Trait	4-5 points	2-3 points	0-1 points	Score
<p><u>Issue:</u> Students will analyze and identify the accounting issue in a given scenario.</p>	Analysis represents a clear specification of the accounting issue	Analysis present but does not specify clearly the accounting issue OR all facets of issue are not addressed	Analysis missing or incorrect	
<p><u>Rule:</u> Students will choose the appropriate accounting rules scenario.</p>	Correct rule(s) cited with correct section(s)	Incorrect rule(s) cited but on topic OR part of needed rules missing OR too many unnecessary rules cited	Rule not cited OR rules cited are completely off topic	
<p><u>Analysis/Application:</u> Student will apply accounting rules to the issue</p>	Analysis is complete and demonstrates application of rule to the scenario	Analysis is present but incomplete OR rule is applied incorrectly	No analysis is given (e.g., rule without application or conclusions OR jumps to conclusion without application to the scenario)	
<p><u>Conclusion:</u> Student will make the appropriate conclusion about accounting treatment.</p>	Definitive statement about the appropriate accounting treatment	Appropriate accounting treatment is addressed but not in a specific or definitive way	No conclusions is reached about how to account for the scenario OR fails to narrow down options to a single conclusion	
Total				