**MAcc Tax Research Rubric** (for MAcc Objectives 1c and 3a)

Trait	2 – Outstanding	1 – Acceptable	o – Unacceptable	Score
1. Establish the relevant facts	All relevant facts of the problem are considered	Some, but not all, relevant facts are identified	Facts identified are irrelevant	
2. Identify the issues	All the relevant issues are successfully identified	Some, but not all, issues are identified	Issues identified are not applicable	
3&4. Locate and Evaluate Authority		(COB Location and Use of Information Rubric)		
a. The references were timely.	The references are current and included recent cases/rulings	The references are current	The references are out of date	
b. The references were appropriate.	The references addressed the correct issue(s)	The references address an issue similar to the correct one	The references are inappropriate	
quantity.	The references are more than sufficient to draw conclusion	The references are enough to draw conclusion	There are few, if any, references	
d. The references were the appropriate quality.	The references include sufficient primary authority	The references include secondary authority only	None of the references are authoritative	
5. Develop conclusions and recommendations	A clear solution to the research problem is determined and recommendations are based on the conclusions	The solution to the problem is not clear and/or the recommendations are not supported by the conclusions	No conclusions or recommendations	
6. Communicate Results	Communication contains the relevant information, is in the proper format and is understandable to the intended reader.	Communication contains most of the relevant information and/or is in an improper format and/or could be misunderstood.	Communication is lacking relevant information, is not in the proper format, and/or could not be understood by the reader	
			Rubric Total:	
			Project Total:	