Acct 311 & 312 (Intermediate Accounting): Ethical Discussion Rubric

# Intended outcome: Learners demonstrate sound ethical decision-making skills to identify, analyze and resolve workplace issues in financial accounting.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Performance Area (20 Points) | Rating | | | |
| 7 6 | 5 4 3 | 2 1 | 0 |
| Identifying the ethical dilemma (3) | Group states the ethical dilemma clearly. | Group adequately defines the ethical dilemma | Group fails to adequately define the ethical dilemma. | Group does not identify the ethical dilemma. |
| Identifying and analyzing parties benefited and harmed. (7) | Group identifies at least 5 – 6 parties impacted by the ethical dilemma.\* | Group identifies  3 – 4 parties impacted by the ethical dilemma.\* | Group identifies  1 – 2 parties impacted by the ethical dilemma.\* | Group identifies no appropriate parties impacted.\* |
| Student conducts significant analysis (6 or 7 substantial comments) of how various parties are impacted. | Student conducts adequate analysis (3 to 5 comments demonstrating understanding) of how various parties are impacted. | Student conducts basic analysis (1or 2 brief comments) of how various parties are impacted. | Student does not participate. |
| Identifying alternative courses of action and analyzing the impact of each. (7) | Group identifies at least 5 – 6 alternative courses of action.\* | Group identifies 3 – 4 alternative courses of action.\* | Group identifies 1 – 2 alternatives courses of action. \* | Group does not identify any appropriate alternative courses of action.\* |
| Student conducts significant analysis (6 or 7 substantial comments) of all the alternatives. | Group conducts adequate analysis (3 to 5 comments demonstrating understanding by student) of all the alternatives. | Group conducts basic analysis (1or 2 brief comments by student) of all the alternatives. | Student does not participate. |
| Identifying the ethical solution and analyzing it using the IMA Code of Ethics (3) | Group reaches consensus as to the appropriate ethical solution. | Group identifies appropriate ethical solutions but does not come to a consensus. | Group identifies an inappropriate solution. | Group does not reach a solution. |
| Decision is justified using the four standards from the IMA Code of Ethics | Decision is justified using  2 – 3 standards from the IMA Code of Ethics | Decision is justified using the only one standard from the IMA Code of Ethics | No justification for the decision is presented. |

\* No credit will be given for repetition.

**Ethical Discussion Participation Rubric**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **10 points** | **Excellent** | **Good** | **Acceptable** | **Unacceptable** |
| **Initial posting of ethical dilemma** | Posts and/or agrees with statement of dilemma by Saturday (2 pts) |  |  | Does not post by Saturday  (0 pts) |
| **Postings for parties affected and solutions** | Identifies 1 stakeholder/solution, participates 6 times total, at least 3 different days over 2 weeks. (6 pts) | Identifies 1 stakeholder/solution, participates 4 times total, at least 2 different days over 2 weeks. (4 pts) | Does not identify stakeholder/solution, participates 2 times total. (2 pts) | Does not participate  (0 pts) |
| **Posting for solution** | Posts and/or agrees with solution and IMA Code by second Saturday. Participates 2 different days.(2 pts) | Posts and/or agrees with solution and IMA Code by second Saturday. Participates only once (1 pt) |  | Does not post by Saturday  (0 pts) |