



ACC 646 Module Eight Activity Guidelines and Rubric
Influencing Marketability

Overview: After reading pages 7–11 of [Discount for Lack of Marketability: Job Aid for IRS Valuation Professionals](#), choose any seven of the factors that are identified in influencing marketability. Explain, in your own words, why each of these seven factors would influence the marketability of a closely held business. Include business valuation and time and resources in your explanation.

Guidelines for Submission: Your submission should be a 1–2 page Microsoft Word document with double spacing, 12-point Times New Roman font, and one-inch margins. Any sources used must be cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Marketability	Meets “Proficient” criteria and cites clear and relevant examples	Explains in detail why seven factors selected would influence the marketability of a closely held business	Explains why factors are selected but explanation is missing components or does not meet requirement	Does not explain why seven factors selected would influence the marketability of a closely held business	30
Valuation	Meets “Proficient” criteria and cites clear and relevant examples	Explains in detail how factors relate to the valuation for the sale of a closely held business	Explains how factors relate to the valuation for the sale of a closely held business but explanation is missing components or does not meet requirement	Does not explain how the seven factors relate to the valuation for the sale of a closely held business	30
Time & Resources	Meets “Proficient” criteria and cites clear and relevant examples	Explains in detail how the factors can aid in finding time or resources to influence marketability	Explains how the factors can aid in finding time or resources to influence marketability but does not address both or is missing detail	Does not explain how the seven factors identified can aid in finding time and resources to influence marketability	30
Articulation of Response	Submission is free of errors related to citations, grammar, spelling, syntax, and organization and is presented in a professional and easy to read format	Submission has no major errors related to citations, grammar, spelling, syntax, or organization	Submission has major errors related to citations, grammar, spelling, syntax, or organization that negatively impact readability and articulation of main ideas	Submission has critical errors related to citations, grammar, spelling, syntax, or organization that prevent understanding of ideas	10
Earned Total					100%