Southern New Hampshire University

ACC 680 Milestone Four Guidelines and Rubric

In Module Eight, you will prepare a draft of the section of your final presentation that covers the topic of international business practices. You will include an explanation of how foreign currency change rates will impact the company and make recommendations on how to mitigate these risks. You will also touch on the key points of international tax laws, the benefits of tax incentives, and potential tax disadvantages.

For this project, consider this scenario: you have worked very hard and have just earned a promotion at Quality CPA firm. As part of your new responsibilities, you will be advising an influential client on their international aspirations. Their business has been booming and they are seriously considering expanding their operation overseas. They are concerned about the political and financial risks of such an undertaking.

You will build a multimedia presentation (utilizing audio, if possible, with speaker notes to elaborate) that addresses the upper management of this company. You will choose a country other than the United States. This country will be presented as a potential destination for the company, although other countries can be included, as the global market is the focus. The presentation must explore the company's potential expansion into the chosen country, the global market in general, and how that will impact their operations.

Specifically, the following **critical elements** must be addressed:

I. **International Business Practice:** For this part of the project, you will explain the implications of variances in international tax laws on organizational strategy. You will also explain how foreign currency transactions impact financial statement creation in accordance with GAAP.
   A. Explain how foreign **currency exchange rates** will impact the income potential or financial risk of the company given their expansion into the global market.
      1. What will this mean for the income and risk of the company?
      2. How will foreign currency exchange rates impact financial statements?
   B. Make **recommendations** for tools or strategies the company could use to help mitigate these risks.
   C. Explain the **benefits** of international tax laws or treaties if your company expanded to your chosen country.
   D. Provide examples of possible **tax incentives** offered by countries to attract investments or promote exports.
   E. Explain the **tax disadvantages** that should be considered by your company and your investors when expanding globally.

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Rubric

Guidelines for Submission: Your multimedia presentation should include 10–15 slides, which must be accompanied by speaker notes and may contain audio if you wish.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
International Business Practice: Currency Exchange Rates	Meets "Proficient" criteria and illustrates how foreign currency exchange rates will impact the creation and analysis of financial statements	Explains how foreign currency exchange rates will impact income potential and financial risk for the company in the given scenario	Explains how foreign currency exchange rates will impact income potential and financial risk for the company in the given scenario but explanation lacks depth or detail	Does not explain how foreign currency exchange rates will impact income potential and financial risk for the company in the given scenario	18
International Business Practice: Recommendations	Meets "Proficient" criteria and communicates recommendations in a professional manner that is also easy for the client to understand	Makes recommendations for tools or strategies the company in the scenario could use to help mitigate these risks	Makes recommendations for tools or strategies the company in the scenario could use to help mitigate these risks but recommendations are inappropriate or lack detail	Does not make recommendations for tools or strategies the company in the scenario could use to help mitigate these risks	18
International Business Practice: Benefits	Meets "Proficient" criteria and demonstrates a keen insight into the benefits of international tax laws or treaties that would benefit the company	Explains the benefits of international tax laws or treaties for the company in chosen country	Explains the benefits of international tax laws or treaties for the company in the chosen country but explanation lacks depth or detail	Does not explain the benefits of international tax laws or treaties for the company in the chosen country	18
International Business Practice: Tax Incentives	Meets "Proficient" criteria and examples demonstrate a keen insight into the tax incentives offered by countries to attract companies	Provides examples of possible tax incentives offered by countries to attract companies	Provides examples of possible tax incentives offered by countries to attract companies but examples provided are inappropriate or vague	Does not provide examples of possible tax incentives offered by countries to attract companies	18
International Business Practice: Tax Disadvantages	Meets "Proficient" criteria and provides keen insight into the disadvantages that should be considered	Explains the tax disadvantages that should be considered by the company in the scenario	Explain the tax disadvantages that should be considered by the company in the scenario but explanation lacks depth or detail	Does not explain the tax disadvantages that should be considered by the company in the scenario	18
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

	Total	**100%**