Southern New Hampshire University

ACC 680 Milestone One Guidelines and Rubric

In **Module Two**, you will prepare a draft of the section of your final presentation that covers the topic of global business. Your work should include an emphasis on diversity, culture, and potential issues with conducting accounting business internationally.

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. **Global Business**: For this part of the assessment, convey to your audience the differences between accounting practices around the world.
   A. Explain the influence of environmental issues of **diversity** on accounting practices.
   B. Evaluate the impact of the chosen country's **culture** on their financial accounting standards.
      1. What accounting principles could help inform your response (i.e., Hofstede's dimension of culture, Gray's accounting values, etc.)?
   C. Evaluate the impact of **potential issues** on business operations that may arise when conducting accounting business in the chosen country.

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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
Global Business: Diversity	Meets "Proficient" criteria and demonstrates a nuanced understanding of the underlying issues in the environmental factors	Explains the influence of environmental issues of diversity on accounting practices	Explains the influence of environmental issues of diversity on accounting practices but explanation lacks depth or detail	Does not explain the influence of environmental issues of diversity on accounting practices	30
Global Business: Culture	Meets "Proficient" criteria and supports evaluation with accounting principles	Evaluates the impact of culture of the chosen country on financial accounting standards around the world	Evaluates the impact of culture of the chosen country on financial accounting standards around the world but evaluation is cursory	Does not evaluate the impact of culture of the chosen country on financial accounting standards around the world	30
Global Business: Potential Issues	Meets "Proficient" criteria and provides keen insight into the potential issues that may arise when conducting business in the chosen country	Evaluates the impact of potential issues on business operations that may arise when conducting business in the chosen country	Evaluates the impact of potential issues that may arise when conducting business in the chosen country but evaluation is cursory	Does not evaluate the impact of potential issues that may arise when conducting business in the chosen country	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
				Total	**100%**