



### ACC 680 Milestone Three Guidelines and Rubric

In **Module Seven**, you will prepare a draft of the section of your final presentation that covers the topic of the **global market**. Specifically, you will analyze potential issues in financial statement analysis in your company's country of choice and make a recommendation on how to avoid these issues. You will also weigh the benefits of the international financial statement analysis process.

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:

- III. **Global Market:** For this part of the project, you will explain to your audience the impact that expanding into the global market will have on your decision-making tools and processes.
- A. Analyze the **potential issues** in financial statement analysis when conducting business in the chosen country.
  - B. Make **recommendations** on how your company could avoid these financial statement analysis issues.
  - C. Analyze the international financial statement analysis process for **potential benefits**. In other words, what would be the benefits of international financial statement analysis despite the potential issues?

**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 |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Global Market:<br/>Potential Issues</b> | Meets “Proficient” criteria and provides keen insight into how the process of reviewing financial statements may influence the company in the scenario | Analyzes the process of reviewing financial statements for potentials issues when expanding into the global market | Analyzes the process of reviewing financial statements for potentials issues when expanding into the global market but analysis lacks depth or detail | Does not analyze the process of reviewing financial statements for potentials issues when expanding into the global market | 30    |

|                                          |                                                                                                                                                           |                                                                                                                            |                                                                                                                                                                                 |                                                                                                                                     |             |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>Global Market: Recommendations</b>    | Meets “Proficient” criteria and communicates recommendations in a professional manner that is also easy for the client to understand                      | Makes recommendations for how the company in the scenario could avoid issues of international financial statement analysis | Makes recommendations for how the company in the scenario could avoid issues of international financial statement analysis but recommendations are inappropriate or lack detail | Does not make recommendations for how the company in the scenario could avoid issues of international financial statement analysis  | 30          |
| <b>Global Market: Potential Benefits</b> | Meets “Proficient” criteria and provides keen insight into the analysis of the international financial statement review process for potential benefits    | Analyzes the international financial statement review process for potential benefits                                       | Analyzes the international financial statement review process for potential benefits but analysis lacks depth or detail                                                         | Does not analyze the international financial statement review process for potential benefits                                        | 30          |
| <b>Articulation of Response</b>          | 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          |
| <b>Total</b>                             |                                                                                                                                                           |                                                                                                                            |                                                                                                                                                                                 |                                                                                                                                     | <b>100%</b> |