

ACC 696 Milestone Two Guidelines and Rubric

The submission of the second milestone is another opportunity to receive feedback, this time for the third and fourth critical elements of your final project. Again, use this feedback by incorporating the comments and suggestions into your final draft. For Milestone Two, you will address theoretical models, specifically how they were violated and how they could have been applied properly.

This assessment will evaluate your mastery with respect to the following course outcomes:

- Apply theoretical models of ethical behavior to contemporary accounting issues
- Evaluate emerging technologies, regulatory activities, and international accounting standard setting for their impact on the ethical behavior of accounting professionals

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

III. **Theoretical Models**

- a) What ethical models were **violated** in this case? Provide detailed rationale to support your claim.
- b) How could ethical models have been used to produce **better decisions** and outcomes? In other words, compare and contrast ethical models for their potential contributions to better decision-making.

IV. **External Influences and International Accounting Standards**

- a) What impact, if any, do **regulatory activities** have on the ethics of this case? If not applicable to this case, discuss possible overall impacts of regulatory activities for ethical situations in general.
- b) What impacts, if any, do **international accounting standards** have on the ethics of this case? If not applicable to this case, discuss possible overall impacts of international accounting standards for ethical situations in general.
- c) What impacts, if any, do **emerging technologies** have on the ethics of this case? If not applicable to this case, discuss possible overall impacts on ethical situations in general.

Rubric

Guidelines for Submission: Your paper must be submitted as a four- to six-page Microsoft Word document with double spacing, 12-point Times New Roman font, one-inch margins, and one to two scholarly sources cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Theoretical Models: Violated	Meets “Proficient” criteria and uses scholarly research in justification of selected model	Applies theoretical models to the chosen case to determine which model was violated and provides justification of claim	Applies theoretical models to the chosen case to determine which model was violated, but does not provide adequate justification of claim or omits key models in application to the case	Does not apply theoretical models to the chosen case	25
Theoretical Models: Better Decisions	Meets “Proficient” criteria and determines which models would be the most effective to the ethics in this case	Compares and contrasts applicable theoretical models for the ways they could have contributed to better decisions	Compares and contrasts theoretical models for the ways they could have contributed to better decisions, but does not utilize applicable models, or discussion is lacking in detail	Does not compare and contrast theoretical models for the ways they could have contributed to better decisions	17.5
Influences and Standards: Regulatory Activities	Meets “Proficient” criteria and relates the impacts of regulations to the overall ethical environment	Evaluates the impact of regulatory activities on the ethics in this case or, if not applicable to this case, the overall impact on ethical situations in general	Evaluates the impact of regulatory activities on the ethics of the case or in general, but omits key relevant regulatory activities or fails to apply them directly to the case	Does not evaluate the impact of regulatory activities on ethical situations	17.5
Influences and Standards: International Accounting Standards	Meets “Proficient” criteria, including both research and examples. Evaluates the impact that international accounting standards have on the ethical environment, including the impact on this case	Evaluates the impact of international accounting standards on the ethics in this case or explains why international standards were not considered	Evaluates the impact of international accounting standards on the ethics in the case or explains why international standards were not considered, but evaluation misses key impacts, fails to apply them directly to the case, or explanation of why international standards were not considered is not adequately detailed	Does not evaluate the impact of international accounting standards on the ethics of this case or explain why international standards were not considered	17.5

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Influences and Standards: Emerging Technologies	Meets “Proficient” criteria and uses examples to draw connections between technology and ethics	Analyzes the impact of emerging technology on ethical violations within the case or, or if not applicable to this case, the overall impact on ethical situations in general	Analyzes the impact of emerging technology on the ethical violations within the case or the overall impact on ethical situations in general, but analysis misses key impacts or analysis is lacking in detail	Does not analyze the impact of emerging technology on the ethical violations	17.5
Articulation of Response	Meets “Proficient” criteria and has excellent syntax and sentence construction	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	5
Earned Total					100%