

ACC 696 Presentation Rubric

In a professional career, one may be called upon to conduct research and deliver findings in professional settings. The SEC has considered moving from GAAP to IFRS and made some forward movement on this in the recent past, especially with convergence in the revenue recognition rules and the leasing rules. Although this is not a current high priority for the SEC, convergence would be helpful to enhance financial reporting quality and comparability, as businesses move towards a more global approach.

Prepare a 10–12-slide PowerPoint presentation as if it will be presented to an audience of your peers. It should be a complete, polished artifact containing all of the main elements in the rubric below. If needed, refer to the Module Six resources for tips on designing an effective PowerPoint.

- Contrast rules-based versus principles-based accounting,
- Provide detailed scenarios (these can be case studies, articles, or any published accounting scenario within the last 5 years) in which GAAP and IFRS would handle the situation differently.
- Explain the challenges inherent with global corporate governance.
- State whether you are for or against this proposed change from GAAP to IFRS, defending your position with at least three points.

Guidelines for Submission: Your presentation should consist of 10–12 slides and include detailed speaker’s notes explaining each slide. The speaker’s notes illustrate the verbal portion of the presentation and are what you would say as you give the presentation to the audience.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Content: Rules-Based Versus Principles-Based Accounting	Meets “Proficient” criteria and provides in-depth analysis contrasting rules-based versus principles-based accounting based on peer-reviewed sources	Delivers concise summary of rules-based versus principles-based accounting highlighting the differences between the two	Summary is incomplete or fails to effectively contrast the two types of accounting	No summary or contrast of rules-based versus principles-based accounting	10
Content: GAAP and IFRS Scenario	Meets “Proficient” criteria and scenarios are from a peer-reviewed source	Provides at least two scenarios published within the last 5 years and a concise, detailed summary of how each of the situations would have been handled under the GAAP principles and how the same scenario would have been handled under the IFRS principles	Summary is lacking focus and/or a summary of how details of situation would be handled. Scenarios are more than 5 years old	Fewer than 2 scenarios; no attempt made at summarizing the differences in handling chosen scenario	10

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Content: Global Corporate Governance	Meets “Proficient” criteria and provides peer-reviewed sources to support explanation	Presents a logical, concise explanation of the difficulty in maintaining global corporate governance	Explanation is lacking focus and/or details of potential difficulties in global corporate governance	No explanation provided; explanation does not relate to the difficulties of global corporate governance	10
Content: GAAP or IFRS Personal Conclusion	Meets “Proficient” criteria and provides peer-reviewed sources to support stance	Position clearly stated and supported by at least 3 concise points for or against the change from GAAP to IFRS	Position on switching from GAAP to IFRS is ambiguous and unsupported or under-supported	No position stated; position not supported by any points	10
Organization	Slides are organized in a logical way that complements the central theme; transitions are well-paced to create a natural and engaging flow	Slides are organized in a logical way, and transitions are paced so that the material is easily accessible	Slides are organized mostly in a logical way, and transitions are paced so that the material can be understood with focus and effort	Slides are organized in a way that is illogical OR transitions are paced so that the material cannot be understood	20
Visual Appeal	There is a consistent visual theme that helps enhance understanding of the ideas; includes multiple types of media	Original images are created using proper size and resolution that enhance the content; includes more than one type of media	Visually depicts topic and assists audience; images are of proper size and resolution	Graphics are unrelated to content and cross over each other; distracting, busy, and detract from presentation	25
Narration (Research/Speaker Notes)	Mechanics and style ensure clarity; incorporates multiple properly cited scholarly resources	Mechanics and style promote clarity; incorporates some properly cited scholarly resources	Mechanics and style make narration intelligible; incorporates very few properly cited scholarly resources	Several mechanical errors OR does not incorporate scholarly resources	15
Earned Total					100%