

BBA-ACCT Rubrics for Learning Goals

BBA-ACCT Goal 1. Critical Analysis: Accounting undergraduates will demonstrate the ability to critically analyze an accounting situation, problem and use technology where appropriate.

Objective: Graduates will critically analyze an accounting situation, problem.

Trait	Below Expectations (1 point)	Meets Expectations (2 points)	Exceeds Expectations (3 points)
Identifies problem	Does not attempt to or fails to identify and summarize accurately.	Summarizes issue, though some aspects are incorrect or confused. Nuances and key details are missing or glossed over.	Clearly identifies the challenge and subsidiary, embedded, or implicit aspects of the issue. Identifies integral relationships essential to analyzing the issue.
Gathers information	Does not use the data presented in the situation, problem	Does use the relevant contexts and assumptions regarding the situation, problem, but in a limited way.	Does use the relevant contexts and assumptions regarding the situation, problem.
Develops and presents argument	Fails to present and justify opinion(s) solution(s).	Presents and justifies own position without addressing other views, or does so superficially.	Clearly presents and justifies own view or hypothesis while qualifying or integrating contrary views or interpretations.
Makes conclusions	Fails to identify conclusions, implications, and consequences, or conclusion is a simplistic summary. Conclusions presented as absolute, and may attribute conclusion to external authority.	Conclusions consider or provide evidence of consequences extending beyond a single discipline or issue. Presents implications that may impact other people or issues. Presents conclusions as relative and only loosely related to consequences. Implications may include vague reference to conclusions.	Identifies, discusses, and extends conclusions, implications, and consequences. Considers context, assumptions, data, and evidence. Qualifies own assertions with balance. Conclusions are qualified as the best available evidence within the context. Consequences are considered and integrated. Implications are clearly developed, and consider ambiguities.
Applies appropriate technology	Did not use the appropriate technology	Partially used the appropriate technology	Used appropriate technology