

**Master of Science in Accounting  
Assurance of Learning  
Ethics Rubric**

File Number of Paper Evaluated: \_\_\_\_\_

Criteria	Needs Improvement 0-1	Acceptable 2-3	Exemplary 4-5	Grade
<b>The student identified the stakeholders and the effects on stakeholders</b>	The student was unable to identify <b>more than 3</b> of the stakeholders in the problem	The student was able to identify <b>4 to 10</b> stakeholders in the problem	The student was able to identify <b>more than 10</b> stakeholders in the problem	
<b>The student identified and clearly stated the ethical problem</b>	The student was unable to identify <b>more than 2</b> of the ethical conflicts in the problem	The student was able to identify <b>3 to 7</b> ethical conflicts in the problem	The student was able to identify <b>more than 7</b> of the ethical conflicts in the problem	
<b>The student appropriately applied relevant aspects of the Code of Conduct</b>	The student was unable to apply any aspects of the Code of Conduct to the ethical problem	The student was able to apply most of the aspects of the Code of Conduct to the ethical problem	The student demonstrated a deep understanding of the Code of Conduct and how it applied to this ethical problem	
<b>The student presented a solution to the ethical dilemma while maintaining a high level of ethical integrity</b>	The student was unable to present a satisfactory solution to the ethical dilemma	The student presented a basic solution to the ethical issue but the solution was not satisfactory to the most/most important stakeholders	The student presented a well thought out solution maintaining their ethical integrity and satisfying stakeholders as best is possible	