

MSA Ethical Awareness And Competence Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Identification of Ethical Issues	Identification of ethical concerns is sparse or missing	Identifies only some of the ethical concerns in a complex situation. Omits a few major points	Identifies most of the ethical concerns in a complex situation. May omit a few minor points	Completely and thoughtfully identifies all ethical concerns in a complex situation
Application of Ethical Theory/Models	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is sparse or missing	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is superficial or incomplete	Good application of consequentialist, deontological and virtue ethical decision making models; may miss some details or nuances	Completely and thoughtfully applies consequentialist, deontological and virtue ethical decision models to complex situation
Personal Voice and Action	Approach/plan about how to behave in a complex situation is unrealistic or missing	Approach/plan about how to behave in a complex situation fails to consider some important points or conditions	Developed a realistic approach/plan about how to behave in a complex situation; missed some minor considerations	Developed a realistic and thoughtful approach/plan about how to behave in a complex situation
Knowledge of Standards	Minimal understanding of the role and standards of the professional accountant	Marginal understanding of the role and standards of the professional accountant	Satisfactory understanding of the role and standards of the professional accountant	Complete understating of the role and standards of the professional accountant
Governance Recommendation	Unrealistic or severely limited recommendation about governance procedures to promote ethical behavior	Superficial or incomplete recommendation about governance procedures to promote ethical behavior	Satisfactory recommendation about governance procedures to promote ethical behavior	Effective and realistic recommendation about governance procedures to promote ethical behavior