

### MSA Global Perspective Rubric

| Criteria  | Level 1  | Level 2  | Level 3  | Level 4  |
|---|--|--|--|--|
| <b>Implementation issues per international accounting standards and regulations</b> | Mostly wrong or absent identification of appropriate international accounting standard or regulation                             | At least one major mistake or omission when identifying the appropriate international accounting standard or regulation                        | Acceptably identified the appropriate international accounting standard or regulation; minor mistakes or omissions                         | Completely and accurately identified the appropriate international accounting standard or regulation                         |
| <b>Understanding Influence of cultural differences on financial reporting</b>       | Mostly wrong or absent identification of how cultural and regulatory differences can influence international financial reporting | At least one major mistake or omission when discussing how cultural and regulatory differences can influence international financial reporting | Acceptably identified how cultural and regulatory differences can influence international financial reporting; minor mistakes or omissions | Completely and accurately identified how cultural and regulatory differences can influence international financial reporting |
| <b>Impact of cultural differences on corporate responsibilities and reporting</b>   | Mostly wrong or absent identification of how cultural differences can influence corporate social responsibility and reporting    | At least one major mistake or omission when discussing how cultural differences can influence corporate social responsibility and reporting    | Acceptably identified how cultural differences can influence corporate social responsibility and reporting                                 | Completely and accurately identified how cultural differences can influence corporate social responsibility and reporting    |