MSA Global Perspective Rubric								
Level 1	Level 2	Level 3						
			2					

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