

## ACC 307 Final Project Part II Guidelines and Rubric

### Overview

The production and analysis of financial statements are core tasks for accounting professionals. The activities for this final project have traditionally been performed monthly by accountants in most organizations. However, with automation making accounting more efficient, many executives are requiring even more frequent financial statements. This new reality further underscores the need for accurate transaction collection and adjustment computations. Additionally, external users rely on ratio analyses to draw informed conclusions about a company's financial health. This information often will factor heavily into their investment and lending decisions.

In your final project, you will assume the role of an accountant and complete the year-end adjustment process for your company using a provided workbook. This workbook is the first deliverable (Part I) of your final project. In Part II, you will analyze the provided financials of the same company and create a report documenting your findings. The project is divided into **three milestones**, which will be submitted at various points throughout the course to scaffold learning and ensure quality final submissions. These milestones will be submitted in **Modules Three, Five, and Six**. Final Project Part I will be submitted in **Module Seven**; Final Project Part II is due in **Module Eight**.

In this assignment, you will demonstrate your mastery of the following course competency:

- ACC-307-02: Identify issues in financial reporting using key ratios and generally accepted accounting principles

### Prompt

Use the provided workbook and the [Final Project Part II template](#) to create your report.

Specifically, you must address the **critical elements** listed below. Most of the critical elements align with a particular course competency (shown in brackets).

#### I. Part II: Ratio Analysis Report

- Abstract:** Summarize the story of profitability and liquidity for your company. In other words, highlight the most important aspects of your report, including your major conclusions. [ACC-307-02]
- Computations:** Identify and describe your computations from the Financial Analysis tab of your workbook. Be sure to format your key results in table or graphical format, as appropriate. Explain why each cited figure was included in your report in terms of its importance for the organization. [ACC-307-02]
- Comparison:** Evaluate the financials of the company by comparing current ratios to both historical and industry-average ratios. Clearly identify all unexpected or aberrant figures. [ACC-307-02]
- Conclusion:** Draw informed conclusions based on your computations and comparisons in the previous paragraphs. Be sure to justify your claims with specific evidence and examples. [ACC-307-02]

## Milestones

### Milestone Three: Ratio Analysis Report Draft

In **Module Six**, you will submit a complete draft of your ratio analysis report. **This milestone will be graded with the Milestone Three Rubric.**

### Final Submission Part II: Final Ratio Analysis Report

In **Module Eight**, you will submit the second part of your final project, which is the final version of your ratio analysis report. It should be a complete, polished artifact containing **all** of the critical elements of Final Project Part II. It should reflect the incorporation of feedback gained throughout the course. **This submission will be graded with the Final Project Part II Rubric.**

## Final Project Part II Rubric

**Guidelines for Submission:** Your ratio analysis report must be 2-3 pages in length (plus a cover page and references) and must be written in APA format. Use double spacing, 12-point Times New Roman font, and one-inch margins. All references must be cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (85%)	Needs Improvement (55%)	Not Evident (0%)	Value
<b>Abstract</b> [ACC-307-02]	Meets “Proficient” criteria and demonstrates sophisticated ability to identify issues in financial reporting using key ratios and generally accepted accounting principles	Summarizes the story of profitability and liquidity for the company by highlighting the most important aspects of the report, including the major conclusions	Summarizes the story of profitability and liquidity for the company, but fails to fully or logically highlight the most important aspects of the report, including the major conclusions	Does not summarize the story of profitability and liquidity for the company in an abstract	10
<b>Computations</b> [ACC-307-02]	Meets “Proficient” criteria and demonstrates sophisticated ability to identify issues in financial reporting using key ratios and generally accepted accounting principles	Identifies, describes, and appropriately displays computations in table or graphical format, and explains why each figure is important for the organization	Discusses computations, but fails to identify, describe, and appropriately display each figure fully or logically, or fails to explain why each figure is important for the organization	Does not discuss the computations	25
<b>Comparison</b> [ACC-307-02]	Meets “Proficient” criteria and demonstrates sophisticated ability to identify issues in financial reporting using key ratios and generally accepted accounting principles	Evaluates the financials by comparing current ratios to both historical and industry-average ratios, and clearly identifies all unexpected or aberrant figures	Evaluates the financials, but fails to fully or logically compare current ratios to both historical and industry-average ratios, or fails to clearly identify all unexpected or aberrant figures	Does not evaluate the financials	25

Critical Elements	Exemplary (100%)	Proficient (85%)	Needs Improvement (55%)	Not Evident (0%)	Value
<b>Conclusion</b> [ACC-307-02]	Meets “Proficient” criteria and demonstrates sophisticated ability to identify issues in financial reporting using key ratios and generally accepted accounting principles	Draws informed conclusions based on previous computations and comparisons, and justifies claims with specific evidence and examples	Draws conclusions, but not all conclusions are informed or consistent with previous computations and comparisons, or submission fails to justify claims with specific evidence and examples	Does not draw conclusions	30
<b>Articulation of Response</b>	Submission is free of errors related to citations, grammar, spelling, syntax, and organization and is presented in a professional and easy-to-read format	Submission has no major errors related to citations, grammar, spelling, syntax, or organization	Submission has major errors related to citations, grammar, spelling, syntax, or organization that negatively impact readability and articulation of main ideas	Submission has critical errors related to citations, grammar, spelling, syntax, or organization that prevent understanding of ideas	10
<b>Total</b>					<b>100%</b>