



ACC 680 Module Six Homework Guidelines and Rubric

Using the data provided in the S.A. Harrington Company case on pages 230—231 of your textbook, prepare a reconciliation schedule to reconcile 2015 net income and stockholder's equity from U.S. GAAP to IFRS. Specifically, create a file (either Word or Excel) that addresses the following:

- Convert the **restructuring** figures from U.S. GAAP to IFRS and discuss the impact that a switch to IFRS would have on its financial statement.
- Convert the **pension plan** figures from U.S. GAAP to IFRS and discuss the impact that a switch to IFRS would have on its financial statement.
- Convert the **stock options** figures from U.S. GAAP to IFRS and discuss the impact that a switch to IFRS would have on its financial statement.
- Convert the **revenue recognition** figures from U.S. GAAP to IFRS and discuss the impact that a switch to IFRS would have on its financial statement.
- Convert the **bonds payable** figures from U.S. GAAP to IFRS and discuss the impact that a switch to IFRS would have on its financial statement.
- Finally, **present** your findings in a clear and understandable fashion.

Guidelines for Submission: Your case study submission does not need to follow APA formatting but needs to be presented in a clear and understandable fashion.

Critical Elements	Proficient (100%)	Needs Improvement (70%)	Not Evident (0%)	Value
Restructuring	Restructuring figures are represented correctly with no errors and are fully explained in the notes	Restructuring figures are represented with 1-2 errors and are explained in the notes	Restructuring figures are not represented or contain numerous errors. The included notes are not complete or do not contain enough details.	18
Pension Plan	Pension plan figures are represented with no errors and are fully explained in the notes	Pension plan figures are represented with 1-2 errors and are explained in the notes	Pension plan figures are not represented or contain numerous errors. The included notes are not complete or do not contain enough details	18
Stock Options	Stock option figures are represented with no errors and are fully explained in the notes	Stock option figures are represented with 1-2 errors and are explained in the notes	Stock option figures are not represented or contain numerous errors. The included notes are not complete or do not contain enough details	18
Revenue Recognition	Revenue recognition figures are represented with no errors and are fully explained in the notes	Revenue recognition figures are represented with 1-2 errors and are explained in the notes	Revenue recognition figures are not represented or contain numerous errors. The included notes are not complete or do not contain enough details	18
Bonds Payable	Bonds payable figures are represented with no errors and are fully explained in the notes	Bonds payable figures are represented with 1-2 errors and are explained in the notes	Bonds payable figures are not represented or contain numerous errors. The included notes are not	18

Southern New Hampshire University

			complete or do not contain enough details	
Presentation	Excellent presentation that follows appropriate format, includes all classifications, and has no spelling or math errors	Adequate presentation that largely follows appropriate format but omitted two classifications and/or has three to four spelling or math errors	Poor presentation that does not follow appropriate format, omitted three classifications, and/or has five or more spelling and/or math errors	10
Total				100%