

MBA 520 Milestone Two Guidelines and Rubric

In this report, you will discuss factors that may affect current and future performance of the chosen company. Based on what you know about the organization's financial health and performance, you will then forecast future performance of the company for each of the next three years.

Prompt: After having evaluated the company's financial health, you should research and assess the company's strategic priorities and behavior. You should investigate internal risks and non-monetary factors that may affect current and future performance and decisions. To justify your findings and projections, you will need to produce accurate and relevant data tables, explaining how the numbers were informed by existing information and modeling different scenarios.

- IV. **Success Factors and Risks.** Use this section to discuss the factors that may affect current and future performance. Specifically:
- A. How do the organization's financial and strategic **priorities** affect accounting procedures and business decisions? How might that affect business success? For example, is management growth-oriented or efficiency-oriented? What is the organization's approach to risk and short- versus long-term planning horizons?
 - B. How might the organization better capitalize on **non-financial factors** such as market share, reputation, human resources, physical facilities, or patents? Support your response with relevant research and analysis.
 - C. What are the most significant internal **risks** to the company's financial performance? Give evidence to support your response. For example, is the company vulnerable to technological changes or cyber-attacks? Loss of high-talent personnel? Production disruptions?
- V. **Projections.** Based on what you know about the organization's financial health and performance, forecast its future performance. In particular, you should:
- A. Project the organization's **likely** consolidated financial **performance** for each of the next three years. Support your analysis with an appendix spreadsheet showing actual results for the most recent year, along with your projections and assumptions. Remember, your supervisor is interested in fresh perspectives, so you should not just replicate existing financial statements, but should add other relevant calculations or disaggregations to help inform decisions.
 - B. Modify your projections for the coming year to show a **best- and worst-case** scenario, based on the potential success factors and risks you identified. As with your initial projections, support your analysis with an appendix spreadsheet, specifying your assumptions and including relevant calculations and disaggregations beyond those in existing financial reports.
 - C. **Discuss** how your assumptions, forecasting methodology, and information gaps affect your projections. Why are your projections appropriate? For example, are they consistent with the organization's mission and priorities? Aggressive but achievable? How would changing your assumptions change your projections?

Rubric

Guidelines for Submission: Your Success Factors, Risk, and Projections report should be approximately 8-10 pages long (excluding title page, spreadsheets and graphs, and references list). It should be double spaced, with 12-point Times New Roman font and one-inch margins, and should use the latest guidelines for APA formatting for references and citations. Please also include your name, course name, and submission date on the title page.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Success Factors and Risks: Priorities	Meets “Proficient” criteria, and discussion of how priorities inform management decisions is especially nuanced	Determines how organization’s financial and strategic priorities affect accounting procedures and business decisions and the implications for business success	Determines how organization’s financial and strategic priorities affect accounting procedures and business decisions and the implications for business success, but response is cursory or contains inaccuracies or links between priorities and business decisions and procedures are weak or illogical	Does not determine how organization’s financial and strategic priorities affect accounting procedures and business decisions and the implications for business success	15.7
Success Factors and Risks: Non-Financial Factors	Meets “Proficient” criteria and demonstrates extraordinary insight into the ways in which non-monetary factors impact business opportunities	Identifies how organization might better capitalize on non-financial factors, supported by relevant research and analysis	Identifies how organization might better capitalize on non-financial factors, supported by research and analysis, but response is cursory, contains inaccuracies, or is poorly supported	Does not identify how organization might better capitalize on non-financial factors, supported by research and analysis	15.7
Success Factors and Risks: Risks	Meets “Proficient” criteria and provides especially nuanced and well-supported insight into the internal factors that are most significant in driving financial risk	Pinpoints most significant internal risks to financial performance, supported by evidence	Pinpoints most significant internal risks to financial performance, supported by evidence, but response is cursory, contains gaps in accuracy or logic, or evidence is weak or irrelevant	Does not pinpoint most significant internal risks to financial performance, supported by evidence	15.7
Projections: Likely Performance	Meets “Proficient” criteria, and projections are especially nuanced and well-supported by evidence and realistic assumptions	Projects likely consolidated financial performance for next three years, supported by spreadsheet showing actual results for most recent year, projections, and assumptions	Projects likely consolidated financial performance for next three years, supported by spreadsheet showing actual results for most recent year, projections, and assumptions, but response contains inaccuracies or faulty assumptions or omits key details	Does not project likely consolidated financial performance for next three years, supported by spreadsheet showing actual results for most recent year, projections, and assumptions	15.7

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Projections: Best and Worst Case	Meets “Proficient” criteria and demonstrates especially keen insight into the range of possible financial projections, based on reasonable and realistic assumptions	Modifies projections to show best- and worst-case scenarios for coming year based on success factors and risks identified, supported by spreadsheet with assumptions and relevant information beyond existing financial reports	Modifies projections to show best- and worst-case scenarios based on success factors and risks identified, supported by spreadsheet with assumptions and additional information, but response contains inaccuracies or faulty assumptions or additional information included is not relevant	Does not modify projections to show best- and worst-case scenarios based on success factors and risks identified, supported by spreadsheet with assumptions and information beyond existing financial reports	15.7
Projections: Discuss	Meets “Proficient” criteria and demonstrates especially keen insight into the sensitivity of financial projections to changing circumstances and assumptions	Discusses how assumptions, forecasting methodology, and information gaps affect projections and why projections are appropriate	Discusses how assumptions, methodology, and information gaps affect projections and why projections are appropriate, but discussion is cursory or illogical or contains inaccuracies	Does not discuss how assumptions, forecasting methodology, and information gaps affect projections and why projections are appropriate	15.7
Articulation of Response	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	5.8
Earned Total					100%