

Assignment Rubric

PowerPoint Presentation

Within the global environment there is much discussion regarding moving from US GAAP (Generally Accepted Accounting Principles) to IFRS (International Financial Reporting Standards). We know that corporations are global now more than ever which results in a diverse group of professional accountants worldwide working together for a common goal which is to report information for both internal and external users. This diversity does result in variations in practice however the principals and guiding rules and regulations proposed under IFRS will allow for uniformity on a global basis. This move to IFRS from GAAP is not yet finalized however much debated.

Prepare a PowerPoint presentation with a minimum of 7 slides with an abstract for references and a reference slide.

- Articulate the positions on moving from US GAAP to IFRS.
- Build an argument in an influential way to include but not limited to a discussion on the similarities and differences between GAAP and IFRS specifically around the potential effects on the stockholder's equity section of the Balance Sheet.
- Articulate at minimum three advantages and disadvantages of adopting IFRS specific to the Stockholder's Equity section of the Balance Sheet.

Your presentation should be attractive and include, but not limited to, the questions asked above and contain a slide of your abstract, which should include a concise and clear thesis statement, as well as a properly formatted APA style references page. Be certain to include at least five scholarly resources. Use appropriate written spelling and grammar. Your presentation must contain speaker's notes at the bottom of each slide and be formatted according to APA guidelines. Be sure to review the Writing Centers literature on APA writing style.

Submit your presentation to the Unit 6 PowerPoint Presentation Dropbox.

Unit 6 Assignment Grading Rubric

Points are earned based on correct and thorough responses to the Checklist items.	Percentage	Possible Points	Earned Points
Articulate the position on moving	29%	17	

from US GAAP to IFRS.			
Explain the similarities and differences between US GAAP and IFRS.	29%	17	
Discuss a minimum of three advantages and disadvantages the adoption of IFRS would have on the Stockholder's Equity section.	29%	17	
Subtotal	87%	51	
<ul style="list-style-type: none"> • Develop PowerPoint presentation with a minimum of 7 slides with abstract and proper citations of sources. • Writing is thorough, clear, and demonstrates logical and appropriate transitions from one idea to another. • Correct grammar, spelling and punctuation. 	13%	9	
Total	100%	60 points	