

Unit 6 Assignment Directions and Grading Rubrics

Your Assignment for Unit 6 is to complete and submit your final paper. This paper will give you insight into the development of a global set of ethical standards that could potentially be adopted by executives, directors, and professional accountants in the future.

Final Project: Final Paper

In recent years, there has been an effort to develop a common set of accounting standards for nations and firms doing business around the world. For the Final Project, you are to write a paper discussing how the effort for a global set of accounting standards has increased the motivation, or need, to establish a global set of ethical standards.

Your paper should include a discussion on the history of the AICPA and the IFAC and a thorough examination of corporate social responsibility frameworks (ISO 26000, AA1000, SA8000), and Global Reporting Initiative (GRI) guidelines. You should address how the United States and the international community are developing a common set of ethical standards and discuss some of the challenges faced by the two governing bodies. Make a recommendation on at least five fundamental guidelines that you believe should be included in a global set of ethical standards.

The paper is to be 7–10 pages (of content) and prepared in accordance with APA guidelines. There should also be a title page, a 1–2 paragraph abstract, and a reference page showing a significant variety of current, relevant sources that are used and cited in the paper.

Final Project Rubric

Criteria for Final Project Grade	Maximum Percent	Maximum Points
Content: Includes history of the AICPA, IFAC; review of ISO 26000, AA1000, SA8000, and Global Reporting Initiative (GRI) guidelines; challenges to global standard setting; and a recommendation on fundamental guidelines to be included.	50%	83
Analysis and Critical Thinking: Paper demonstrates an understanding of how the effort for a global set of	30%	49

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accounting standards has increased the motivation to establish a global set of ethical standards and analyzes some of the challenges likely to arise.		
Writing Style, APA, and Grammar Organized and clearly written; Lack of spelling/grammar errors; Includes proper in-text citations; Includes title and reference page.	20%	33
TOTAL	100%	165