**If work submitted for this Competency Assessment does not meet the minimum submission requirements, it will be returned without being scored.**

| **CRITERIA** | **MET** | **NOT YET MET** |
| --- | --- | --- |
| **Part 1:** |  |  |
| **Criteria 1. Evaluates how the Time Value of Money concept results in a discounted cash flow in year 4 (an amount less than $30,000).** |  |  |
| [Correctly sums the discounted stream of cash flows.] |  |  |
| **Criteria 2. Assesses the investment option using a 12% cost of capital discount rate by applying the Net Present Value (NPV) model. Include values in your assessment.** |  |  |
| [Correctly calculates the NPV at a 12% cost of capital discount rate. Include values in your assessment.] |  |  |
| **Criteria 3. Assesses the investment option when a 7% cost of capital discount rate, versus a 12% cost of capital discount rate is applied. Includes values in his/her assessment. Provides the NPV at a 7% cost of capital discount rate.** |  |  |
| [Correctly calculates the NPV at a 12% cost of capital discount rate. Include values in your assessment.] |  |  |
| **Part 2:** |  |  |
| **Criteria 4. Explains to what extent the corporation’s shareholders might feel the corporation breached any measures of an entity of the highest ethical standards.** |  |  |
| **Criteria 5. Explains to what extent the corporation’s Board of Directors might ever feel that he/she as CFO breached any measures of an entity of the highest ethical standards.** |  |  |
| **Criteria 6. Uses at least two of the ethical viewpoints as presented in “ethical approaches” to provide the ethical reasoning he/she would use to address the scenario company’s offshore profits issue, specifying the approaches he/she used.** |  |  |
| [Explains at least two of the ethical viewpoints as presented in “ethical approaches” to provide the ethical reasoning he/she would use to address the scenario company’s offshore profits issue.] |  |  |
| **Overall # Bold Criteria Met/Not Yet Met** |  |  |
| [Overall # Mastery Criteria Met/Not Yet Met] |  |  |

The criterion statements in **bold** are the minimum requirement to show competent performance on the course outcome; **all** **bold** criteria must be met to pass this Course Outcome.

The criterion statements in [Brackets] represent mastery achievement. A predefined number of mastery criteria must be achieved to earn an A grade, indicating mastery of the Course Outcome.

**CLA and Grade Criteria Chart**

| **CRITERIA** | **CLA Score** | **Grade** | **Points** |
| --- | --- | --- | --- |
| Meets all **6** **bold** criteria and 3–4 of mastery criteria | 5 | A | 1,000 |
| Meets all **6** **bold** criteria and 0–2 of mastery criteria | 4 | B | 850 |
| Meets 4–5 of **bold** criteria | 3 | Not yet competent  (F at term end) | 0 |
| Meets 3 of **bold** criteria | 2 | Not yet competent  (F at term end) | 0 |
| Meets 1–2 of **bold** criteria | 1 | Not yet competent  (F at term end) | 0 |
| Meets no **bold** criteria | 0 | Not yet competent  (F at term end) | 0 |
| No submission | NA | Not yet competent  (F at term end) | 0 |