

FIN 610 Module One Journal Guidelines and Rubric

In this course, the journal will be used for reflection. Journal activities in this course are **private** between you and the instructor.

Overview: For this journal task, you will consider how you, as the CEO/CFO of a publicly traded manufacturing firm, would mitigate the potential for serious corporate damage as a result of ethical or legal mismanagement.

Prompt: First, read the article [The Impact of CFOs' Incentives and Earnings Management Ethics on Their Financial Reporting Decisions: The Mediating Role of Moral Disengagement](#), and then address the following in a two- to three-paragraph journal assignment:

- **Mitigation:** How would you, as CEO/CFO of a publicly traded manufacturing firm, mitigate the potential for serious corporate damage due to ethical and/or legal issues? Explain.
- **Process:** What kind of process would you build into operations, culture, policy, and procedures to make sure your firm will not experience any ethical or legal issues?

Be sure to consider the effectiveness and efficiency of your solutions. You might also consider any cost-benefit analysis that might be of interest. Reference the textbook and the article to support your answers.

Rubric

Guidelines for Submission: Submit assignment as a Word document with double spacing, 12-point Times New Roman font, and one-inch margins. Your journal assignment should be two to three paragraphs in length.

Critical Elements	Proficient (100%)	Needs Improvement (75%)	Not Evident (0%)	Value
Mitigation	Explains how serious corporate damage would be mitigated in the scenario	Explains how serious corporate damage would be mitigated in the scenario, but explanation is cursory or lacking in detail	Does not explain how serious corporate damage would be mitigated in the scenario	40
Process	Describes the process that would be built into operations, culture, policy, and procedures to make sure the firm will not experience ethical and legal issues	Describes the process that would be built into operations, culture, policy, and procedures to make sure the firm will not experience ethical and legal issues, but description is cursory or lacking in detail	Does not describe the process that would be built into operations, culture, policy, and procedures to make sure the firm will not experience ethical and legal issues	40
Articulation of Response	Journal is free of errors in organization and grammar	Journal contains errors of organization and grammar, but they are limited enough that submission can be understood	Journal contains errors of organization and grammar that make the journal difficult to understand	20

Southern New Hampshire University

	Total	100%
--	--------------	-------------