



## FIN 610 Module Two 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 complete a simulation exercise in which you will consider how the income statement, balance sheet, and statement of cash flows are interconnected; you will also consider the possible effects of each opportunity on the firm's financial position. You will then discuss your decisions and consider how this exercise can be applied to your final project.

**Prompt:** First, complete Step 1 (Prepare) of the HBR Working Capital Simulation for Sunflower Nutraceuticals.

The company operates on thin margins, with a constrained cash position and limited available credit. Looking at the income statement, balance sheet, and statement of cash flows for the company after completing Step 1, address the following:

- **Findings:** What were the pertinent findings of your analysis? How did you arrive at your decisions, and how did you use this information to calculate working capital for the company?
- **Recommendations:** What recommendations would you make to improve the situation for the company? Briefly describe your recommendations.
- **Application to Final Project:** How can you apply your work on this simulation exercise to your final project?

Support your responses by referencing the textbook, the simulation, and other scholarly sources, as this will add substance to your report.

### 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
<b>Findings</b>	Describes the pertinent findings of the simulation analysis and discusses how working capital decisions were made	Describes the pertinent findings of the simulation analysis but does not sufficiently discuss how working capital decisions were made	Does not describe the pertinent findings of the simulation analysis or discuss how working capital decisions were made	30
<b>Recommendations</b>	Recommends and briefly describes improvements for the company	Recommends but does not sufficiently describe improvements for the company	Does not recommend improvements for the company	30

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<b>Application to Final Project</b>	Discusses how work on the simulation exercise can be applied to the final project	Discusses how work on the simulation exercise can be applied to the final project, but discussion is cursory or lacking in detail	Does not discuss how work on the simulation exercise can be applied to the final project	30
<b>Articulation of Response</b>	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	10
<b>Total</b>				<b>100%</b>