Huizenga College of Business & Entrepreneurship
Masters Level Programs (MACC/MTAX)
Rubric for Ethical Reasoning (including Professional Standards)

Definition

Ethical Reasoning is reasoning about right and wrong human conduct. It requires students to be able to assess their own ethical values and the social context of problems, recognize ethical issues in a variety of settings, think about how different ethical perspectives might be applied to ethical dilemmas, and consider the ramifications of alternative actions. Students' ethical self-identity evolves as they practice ethical decision-making skills and learn how to describe and analyze positions on ethical issues.

Evaluators are encouraged to assign a zero to any work sample or collection of work that does not meet benchmark (cell one) level performance.

	Exceeds Expectations 5-6	Meets Expectations 3-4	Basic/Below Expectations 1-2
Ethical Issue Recognition	Student can recognize ethical issues or deficiencies in professional standards when presented in a complex, multilayered (gray) context AND can recognize cross-relationships among the issues.	Student can recognize ethical issues or deficiencies in professional standards when issues are presented in a complex, multilayered (gray) context OR can grasp cross-relationships among the issues.	Student can recognize basic and obvious ethical issues or deficiencies in professional standards and grasp (incompletely) the complexities or interrelationships among the issues.
Considers Stakeholders	Student can determine stakeholders who may be affected by issue and accurately explain the viewpoints of each stakeholder group.	Student can determine stakeholders who may be affected by issue and attempts to explain the viewpoints of each stakeholder group.	Student can determine stakeholders who may be affected by issue and can identify some issues for each stakeholder group.
Application of Ethical Perspectives/Concepts/Professional Standards	Student can independently apply ethical perspectives/concepts/professional standards to an ethical question, accurately, and is able to consider full implications of the application.	Student can independently apply ethical perspectives/concepts/professional standards to an ethical question, accurately.	Student can apply ethical perspectives/concepts/professional standards to an ethical question, independently (to a new example) but does not consider the specific implications of the application.
Evaluation of Different Ethical Perspectives/Concepts and Future Implications	Student states a position and can state the objections to, assumptions and implications of and can reasonably defend against the objections to, assumptions and implications of different ethical perspectives/concept/professional standards, and the student's defense is adequate and effective.	Student states a position and can state the objections to, assumptions and implications of, and respond to the objections to, assumptions and implications of different ethical perspectives/concepts/professional standards.	Student states a position and can state the objections to, assumptions and implications of different ethical perspectives/concepts/professional standards but does not respond to them (and ultimately objections, assumptions, and implications are compartmentalized by student and do not affect student's position.)