

COURSE OUTLINES: BF2101 FINANCIAL STATEMENT ANALYSIS

Academic Year	2022/2023	Semester	2
Course Coordinator	Dr. James Kwan		
Instructors	Dr. James Kwan		
Course Code	BF2101		
Course Title	Financial Statements Analysis		
Pre-requisites	AD1101/02 Financial Accounting, AB1201 Financial Management		
No of AUs	4		
Contact Hours	4 hours per week, Monday (2.30pm – 6.30pm)		

A) Course Aims/Description

The course aims to equip students with the tools and techniques to become informed users of financial statement information. Students will learn fundamental accounting principles, understand a wide range of business transactions, and appreciate how users such as equity investors, creditors, financial analysts and managers employ financial accounting information for decision making. Students will also examine the impact of different accounting choices on reported earnings, assets, liabilities and shareholders' equity. By integrating the knowledge of accounting, finance and economics, students will achieve a holistic view on how business transactions are accounted for and the strategic implications of financial statement information. Students will develop skills in analysing financial statements for investment, credit and other business decisions.

Throughout the course, real-world applications will be provided to enhance students' learning. Due to large similarities among US Financial Reporting Standards (US GAAP), International Financial Reporting Standards (IFRS) and Singapore Financial Reporting Standards (International) (SFRS (I)) for most of the topics covered in this course, we will focus on SFRS (I). Any major differences between SFRS (I) and IFRS (and/or US GAAP) will be highlighted where appropriate. In summary, this course aims to provide students with a strong technical foundation in financial statements analysis from the user perspective.

B) Intended Learning Outcomes (ILO)/Objectives

By the end of this course, you should be able to:

- (a) Explain what financial statements are and how the major elements of financial statements are recognised, measured and reported
- (b) Perform financial statements analysis for a wide range of decisions
- (c) Develop practical business skills such as problem solving, decision making, team work, communication, presentation, inquiry and analysis.

C) Course Content

1. Introduction to financial statements analysis
2. Role of financial information in valuation and credit risk assessment
3. Income determination and accounts receivable
4. Inventories
5. Long-lived assets
6. Liabilities
7. Leases

8. Owners' equity
9. Income tax and deferred tax
10. Consolidated accounts

D) Assessment (includes both continuous and summative assessment)

Component	ILO Tested	NBS Learning Goals	Weightage	Team/ Individual	Assessment Rubrics (attach rubrics in appendix)
1. Class participation	ILO1, ILO3	Oral Communication	15%	Individual	Class participation rubric
2. Group presentation (every group member must present)	ILO1, ILO2, ILO3	Oral Communication, Teamwork & Interpersonal Skills	20%	Team	Group presentation rubric
3. Group Assignment	ILO1, ILO2, ILO3	Acquisition of knowledge, Critical Thinking & Creative Thinking, Ethical Reasoning, Problem Solving and Decision Making, Written Communication	30%	Team	
4. Take Home Test	ILO1, ILO2, ILO3	Acquisition of knowledge, Critical Thinking & Creative Thinking, Ethical Reasoning, Problem Solving and Decision Making, Written Communication	35%	Individual	
Total			100%		

1) Individual Class Participation (15%)

You will be evaluated on various dimensions (see Appendix 1), including frequency and quality of participation and listening skills. Contributions to class discussions include asking relevant questions, volunteering a response to instructor's questions, or responding to an instructor's "cold call". Class participation points may not be earned by merely attending class unless you also fulfil the other participation criteria to a certain extent. Credit will be given to you for

- Providing insightful comments based on your readings and preparation.
- Responding to questions raised by other students and the instructor.

We place a premium on the quality (instead of quantity) of your participation.

To enhance the quality of discussion, every student is expected to be well-prepared for the assigned cases and questions for each week. This means that students should read the pre-assigned materials and prepare well before attending class. During class, students will be asked to provide their analysis and comments. Absence from class will earn you a zero score for class participation in the week of your absence.

2) Group Presentation (20%)

Each group (up to 5 students per group) will be presenting and leading the discussion of a specified week. Each member of the group is required to present a component of the week's questions and cases and to field questions and comments (refer to Appendix 2 for the assessment rubric). Although designated groups are assigned to present the week's questions and cases, every member of the class is responsible for preparing that week's questions and cases. Instructors will be making random "cold calls" on non-presenting class participants to assess the quality of your pre-class preparation.

3) Group Assignment (30%)

The group assignment comprises of case study analysis, review and critique of extant literature relating to the recognition and measurement of assets and liabilities. Details of the assignment will be provided in due course. Assignment must be submitted to NTU Learn for plagiarism check by **04 March 2023 (Saturday), 11pm**. All late and non-submissions will be awarded a zero score. The marking rubric is found in Appendix 3.

In the unfortunate event that free-riding occurs, team members should raise the issue ahead of the actual presentation so that the "free-rider" is given an opportunity to rectify the situation. Each of you will be given an opportunity to assess each team member's contribution towards the team's PowerPoint presentation slides. Each presenter will submit the "Confidential Peer Evaluation Form for Team's Presentation Content" (see Appendix 4) to the tutor before the commencement of the presentation. All ratings are confidential and will not be revealed to your team members. You will only be able to see the average rating given by your team members.

We will use your ratings to grade the performance of your team members by averaging the rating from all the team members. The group assignment marks for each team member will be computed as follows:

1. If the average rating of the individual is 4 or more (i.e., average score ≥ 4), the individual will receive 100% of the team's marks.
2. If the average rating of the individual is between 3 and 4 (i.e., $3 < \text{average score} < 4$), the individual will receive **80%** of the team's marks.
3. If the average rating of the individual is between 2 and 3 inclusive (i.e., $2 \leq \text{average score} \leq 3$), the individual will receive **50%** of the team's marks.
4. If the average rating of the individual is less than 2 (i.e., average score < 2), the individual will receive **30%** of the team's marks.

4) Take Home Test (35%)

All topics covered are examinable in the final 1.5-hour take home final test.

E) Formative feedback

Feedback is central to this course. You will receive verbal feedback from the instructors about your class participation, presentations and quizzes during the semester and before the exam.

F) Learning and Teaching approach

Approach	How does this approach support you in achieving the learning outcomes?
Seminar classes	The interactive seminar sessions provide ample opportunities for open discussion on conceptual and practical issues related to the financial statement analysis and allow you to exercise creative and critical thinking skills. The seminar sessions also allows instructors to get the concepts clearly through the entire class by involving you and ensure that the targeted learning outcomes are being achieved
Group presentation	The group presentation provides an opportunity to work in teams and to apply knowledge acquired from the seminars. It also allows you to hone your presentation skills and also to exchange ideas and views with your classmates.
Assignments	The questions are designed so that you can apply the concepts and knowledge to real-world scenarios, and provides you with the opportunity to engage in critical thinking and problem solving.

G) Reading and References

Revsine, Collins, Johnson, Mittelstaedt, Soffer, "Financial Reporting and Analysis", 7th edition (2018); McGraw-Hill, ISBN: 9781259722653. [[RCJMS](#)]

Healy, P., Wahlen, J., A review of the earnings management literature and its implications for standard setting, Accounting Horizons 13, 1999, 365-383.

H) Course Policies and Student Responsibilities

(1) General

You are expected to complete all assigned pre-class readings and tutorial questions, attend all seminar classes punctually, prepare adequately for quizzes and exam, and participate in all seminar discussion and activities. You are also expected to take responsibility to follow up with course notes, seminar and course related announcements for seminar sessions you have missed.

(2) Absenteeism

Absence from class without a valid reason will affect your overall course grade. Valid reasons include falling sick supported by a medical certificate and participation in NTU's approved activities supported by an excuse letter from the relevant bodies.

If you are going to miss a class, you must inform the course instructor via email prior to the start of the class.

I) Academic Integrity

Good academic work depends on honesty and ethical behaviour. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honour Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values.

As a student, it is important that you recognize your responsibilities in understanding and applying the principles of academic integrity in all the work you do at NTU. Not knowing what is involved in maintaining academic integrity does not excuse academic dishonesty. You need to actively equip yourself with strategies to avoid all forms of academic dishonesty, including plagiarism, academic fraud, collusion and cheating. If you are uncertain of the definitions of any of these terms, you should go to the [academic integrity website](#) for more information. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

J) Course Instructors

Instructor	Office Location	Email	Consultation Hours
Dr. James Kwan	-	james_kwan@singnet.com.sg	By appointment

Proposed Weekly Schedule

Week # Seminar date	Seminar	Topics	Learning Objectives	Readings
Week 1 09-Jan-23	1	<u>Introduction to financial statement analysis</u> <ol style="list-style-type: none"> How common-size and trend statements illuminate financial statement patterns and shed light on business activities. How competitive forces and business strategies affect firms' financial statements. Understanding the basic elements of financial statements such as statement of comprehensive income, statement of cash flow and statement of financial position. How to use financial accounting ratios to assess profitability, liquidity risk, working capital management and long-term solvency risk. How to analyze business segment disclosures. 	ILO 1, ILO 2, ILO 3	RCJMS Chapters 1, 2, 4 and 5.
		<u>Role of Financial Information in Valuation and Credit Risk Assessment</u> <ol style="list-style-type: none"> The basic steps in business valuation using free cash flows and abnormal earnings. Why current earnings are considered more useful than current cash flows for assessing future cash flows. The expanding use of fair value measurements in financial statements. What factors contribute to variation in price-earnings multiples. What factors influence earnings quality. How stock returns relate to "good news" and "bad news" about earnings. 	ILO 1, ILO 2, ILO 3	RCJMS Chapter 6.

		<ol style="list-style-type: none"> 7. The importance of credit risk assessment in lending decisions, and how credit ratings are determined. 8. How to forecast a company's financial statements. 		
Week 2 16-Jan-2023	2	<u>Role of Financial Information in Valuation and Credit Risk Assessment</u> Continued <u>The Role of Financial Information in Contracting</u> <ol style="list-style-type: none"> 1. What conflicts of interest arise between managers and shareholders, lenders, or regulators. 2. How and why accounting numbers are used in debt agreements, in compensation contracts, and for regulatory purposes. 3. How managerial incentives are influenced by accounting-based contracts and regulations. 4. What role contracts and regulations play in shaping managers' accounting choices. 5. How and why managers cater to capital market incentives. 	ILO 1, ILO 2, ILO 3	RCJMS Chapter 6. RCJMS Chapter 7 Healy & Wahlen (1999)
		<ol style="list-style-type: none"> 1. Student presentation 1 – Introduction to financial statement analysis 		
Week 3 TBA	3	<u>Income determination and account receivables</u> <ol style="list-style-type: none"> 1. When is it appropriate to recognize revenue before or after the point of sale. 2. Revenue recognition details for long-term construction contracts, agricultural commodities, and installment sales. 3. Revenue principles for franchise sales, right of return, and "bundled" software sales. 	ILO 1, ILO 2, ILO 3	RCJMS Chapter 3 and Chapter 8.

		<ol style="list-style-type: none"> 4. How the flexibility in GAAP for income determination invites managers to manipulate or manage earnings. 5. How to analyze accounts receivable under net realizable value accounting. 6. How to spot whether or not reported receivables arose from real sales. 7. How companies use receivables to accelerate cash inflows and how this affects financial statement ratios. 8. Why receivables are securitized and how this affects financial statement ratios. 		
		<p><u>Inventories</u></p> <ol style="list-style-type: none"> 1. The relationship between inventory valuation and cost of goods sold. 2. The two methods used to determine inventory quantities—perpetual and periodic. 3. What types of costs are included in inventory. 4. Understanding inventory cost flow assumptions—weighted average, FIFO and LIFO. 5. Economic incentives guiding the choice of inventory methods. 6. How to apply the lower of cost or market method. 7. The key differences between GAAP and IFRS requirements for inventory accounting 		
<p>Week 4 30-Jan-2023</p>	4	<p><u>Long-lived assets</u></p> <ol style="list-style-type: none"> 1. What measurement base is used for long-lived assets. 2. Financial statement effect of capitalizing versus expensing. 3. How GAAP measurement rules complicate comparisons across companies. 4. Why the carrying values of intangibles often differ from their real values. 	ILO 1, ILO 2, ILO 3	RCJMS Chapter 10

		<ol style="list-style-type: none"> 5. When long-lived asset impairment exists and how it is recorded. 6. How to account for asset retirement obligations and assets held for sale. 7. How different depreciation methods are computed. 8. How analysts can adjust for different depreciation assumptions. 9. How to account for exchanges of long-lived assets. 10. The key differences between GAAP and IFRS for long-lived asset accounting. 		
		Student presentation 2 - Income determination and account receivables		RCJMS Chapter 9.
Week 5 06-Feb-2023	5	<p><u>Liabilities</u></p> <ol style="list-style-type: none"> 1. Recognition and measurement of liabilities. 2. Why and how bond interest and net carrying value change over time. 3. How debt extinguishment gains and losses arise, and what they mean. 4. Understanding off-balance sheet financing and loss contingencies. 5. How to interpret footnotes disclosure on liabilities. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 11.
		Student presentation 3 - Role of Financial Information in Valuation and Credit Risk Assessment		
Week 6 13-Feb-2023	6	Student presentation 4 - Role of Financial Information in Contracting		
		<p><u>Leases</u></p> <ol style="list-style-type: none"> 1. The structure of a lease. 2. Lessee's incentives to keep leases off the balance sheet. 3. The criteria used to classify leases on the lessee's books. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 12

		<ol style="list-style-type: none"> 4. The financial statement effects of executory costs, residual values, purchase options and other aspects of lease contracts. 5. The effects of capital lease versus operating lease on the lessee's financial statements. 6. Lessor accounting rules and how the financial reporting incentives of lessors are very different from that of lessees. 7. Difference between sales-type, direct financing, & operating lease treatment by lessors. 8. How different lease accounting treatments can affect income and net asset balances. 9. Sale and leaseback arrangements. 10. How to use financial statement disclosure to estimate the financial statement effects of treating operating leases as capital leases. 		
Week 7 20-Feb-2023	7	Student presentation 5 – Liabilities and Leases		
		<p><u>Financial Reporting for Owners' Equity</u></p> <ol style="list-style-type: none"> 1. Why some financing transactions—like debt repurchases—produce reported gains and losses, while others—like stock repurchases—do not. 2. Why companies buy back their stock, and how they do it. 3. Why some preferred stock resembles debt, and how preferred stock is reported. 4. How retained earnings limits a company's distributions to common stockholders. 5. How to interpret the balance sheet items that constitute shareholders' equity. 6. How to calculate and interpret basic EPS and diluted EPS. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 15

		<ul style="list-style-type: none"> 7. Accounting and analysis of employee stock options. 8. Accounting and analysis of convertible debt. 		
		Recess week is from Monday 27 Feb 2023 to Friday 03 Mar 2023		
Week 8 06-Mar-2023	8	Student presentation 6 – Inventories and long-lived assets		
		<p><u>Analysis of Income Tax (Part 1)</u></p> <ul style="list-style-type: none"> 1. Income determination for financial reporting (book) purposes versus tax purposes. 2. The distinction between temporary (timing) and permanent differences, the items that cause these differences, and how each affects book income versus taxable income. 3. Distortions created if deferred tax effects are ignored. 4. How tax expense is determined with inter-period tax allocation and the relation between taxes payable, changes in deferred taxes and tax expense. Income 5. Income determination for financial reporting (book) purposes versus tax purposes. 		
Group Assignment Due, 09 Oct 2022, 11pm				
Week 9 13-Mar-2023	9	Student presentation 7 – Financial Reporting for Owners' Equity		
		<p><u>Analysis of Income Tax (Part 2)</u></p> <ul style="list-style-type: none"> 6. The distinction between temporary (timing) and permanent differences, the items that cause these differences, and how each affects book income versus taxable income. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 13

		<ol style="list-style-type: none"> 7. Distortions created if deferred tax effects are ignored. 8. How tax expense is determined with inter-period tax allocation and the relation between taxes payable, changes in deferred taxes and tax expense. 9. Measuring and recognition of deferred tax assets and deferred tax liabilities 10. How changes in tax rates are measured and recorded. 11. Treatment of tax losses. 12. How to interpret and use tax note disclosures to enhance financial statement analysis. 		
Week 10 20-Mar-2023	10	<p><u>Inter-corporate Equity Investments Part I</u></p> <ol style="list-style-type: none"> 1. How and why an investor's percentage ownership share determines the accounting treatment for equity investments. 2. Accounting for held in trading and available-for-sale securities. 3. How to apply the equity accounting method. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 16.

Week 11 27-Mar-2023	11	<u>Inter-corporate Equity Investments Part II</u> <ol style="list-style-type: none"> 1. What consolidated financial statements are, how they are prepared (basic consolidation entries), and how non-controlling interests are measured and reported. 2. What goodwill is and when it is shown on financial statements. 3. What variable interest entities (VIEs) are and when they must be consolidated. 4. How operations in foreign currencies affect the preparation of financial statements. 	ILO 1, ILO 2, ILO 3	RCJMS chapter 16.
Week 12 03-Apr-2023	12	Student presentation 8 – Analysis of Income Tax Student presentation 9 – Inter-corporate Equity Investments		
Week 13 10-Apr-2023	13	Assignment review Course review.		

Appendix 1: Participation Rubric (15%)

Traits		Performance	
<u>State of Preparedness</u> (20%)	<ul style="list-style-type: none"> Well prepared for seminar Read the required readings and done the seminar questions 	Not Yet Shows no sign of preparation for seminar and cannot respond to tutor's "cold call". No evidence of attempting seminar questions.	Substantially Developed Well prepared for seminar. Thought and read beyond the required readings and can volunteer a response to a question. Evidence of completion of seminar assignments.
		Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed	
<u>Frequency of participation</u> (20%)	<ul style="list-style-type: none"> Engages in discussion with other students or tutor more than once per class Participate actively in team activities 	Not Yet Shows little or no engagement with other students, tutor or in team activities.	Substantially Developed Engages in discussions with other students or tutor more than once per class and participate actively in team activities.
		Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed	
<u>Quality of participation</u> (40%)	<ul style="list-style-type: none"> Communicate effectively, have a good understanding of subject matters and clarify incomplete information Think critically and provide innovative suggestions 	Not Yet Comments lack depth and understanding of subject matter.	Substantially Developed Able to communicate effectively, have a good understanding of subject matters, clarify incomplete information, think critically and provide innovative suggestions.
		Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed	
<u>Listening skills</u> (20%)	<ul style="list-style-type: none"> Ability to listen attentively when others speak or present materials Not distracted by the handphone 	Not Yet Does not listen when others speak. Frequently interrupts when others speak. Distracts from discussion.	Substantially Developed Listens attentively when others speak or present materials. Builds on others' comments during discussion.
		Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed	

Appendix 2: Presentation Rubric (20%)

Traits		Performance										
<u>Verbal</u> (10%)	<ul style="list-style-type: none"> Speaks at appropriate speed and volume Uses correct grammar and pronunciation 	Not Yet Grammar, pronunciation and word choice are deficient. Vocal delivery is too soft or too fast to understand; gap-fillers interfere with expression.	Substantially Developed Free of errors in grammar and pronunciation; good choices of word enhance clarity of expression. Vocal delivery is varied and dynamic. Speech rate, volume, and tone facilitate audience comprehension. Minimal gap fillers.									
	Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed											
<u>Non-Verbal</u> (10%)	<ul style="list-style-type: none"> Establishes eye contact Uses gestures and movement to convey energy and confidence 	Not Yet Eye contact, posture, gestures, movement and facial expressions are inappropriate and significantly distracting.	Substantially Developed Eye contact, posture, gestures, movement and facial expressions make the presentation compelling, and speaker appears polished and confident.									
	Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed											
<u>Content</u> (20%)	<ul style="list-style-type: none"> Presents relevant information Supports main points with strong evidence Has a clear message for audience 	Not Yet Content is erroneous or irrelevant; references and supporting materials are absent. Lacks of depth in content and little insights are exhibited. Central message is not explicitly stated in the presentation. Presentation falls outside set time parameters.	Substantially Developed Content is accurate, thorough, and directly on point; strong support and references are provided. Exhibits depth and insight in content. Central message is precisely stated; main points are clearly identified. Effective use of time and stays within time parameters.									
	Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed											
<u>Structure</u> (20%)	<ul style="list-style-type: none"> Organises content coherently Signals transitions between points 	Not Yet Organizational pattern (specific introduction and conclusion, sequenced materials within the body, and transitions) is not observable.	Substantially Developed Organizational pattern is clearly and consistently observable and makes the content of the presentation cohesive.									
	Evaluation: Not Yet 10 20 30 40 50 60 70 80 90 100 Substantially Developed											

		Evaluation: Not Yet <u>10</u> <u>20</u> <u>30</u> <u>40</u> <u>50</u> <u>60</u> <u>70</u> <u>80</u> <u>90</u> <u>100</u> Substantially Developed										
Facilitation skills (30%)	<ul style="list-style-type: none"> Effective use of tools and strategies to promote class participation Students are very interested and participated in class participation 	Not Yet Merely present information and little effort put in to arouse class interest in the presentation. Hardly any students volunteer to participate.	Substantially Developed Very effective use of tools and strategies to promote class participation. Students are very interested and participate actively in class presentation.									
		Evaluation: Not Yet <u>10</u> <u>20</u> <u>30</u> <u>40</u> <u>50</u> <u>60</u> <u>70</u> <u>80</u> <u>90</u> <u>100</u> Substantially Developed										
Team Dynamics (10%)	<ul style="list-style-type: none"> Cohesive team Exhibits strong team spirit and evidence of shared team responsibilities 	Not Yet Works individually. No indication of team spirit.	Substantially Developed Very cohesive team, exhibits strong team spirit and evidence of shared responsibilities.									
		Evaluation: Not Yet <u>10</u> <u>20</u> <u>30</u> <u>40</u> <u>50</u> <u>60</u> <u>70</u> <u>80</u> <u>90</u> <u>100</u> Substantially Developed										

Appendix 3: BF2101 Group Assignment Report Content Assessment Rubric (Team)

Seminar Group: __

Presentation Content	Poor/Unsatisfactory (1-3)	Good/Satisfactory (4-7)	Very good (8-10)	Other comments
Coverage of project questions (40%)	Poorly/inadequately address the project questions	Adequately address most of the project questions	Fully address most of the project questions	

Presentation Content	Poor/Unsatisfactory (1-3)	Good/Satisfactory (4-7)	Very good (8-10)	Other comments
Quality of analyses and arguments (20%)	Some analyses are not appropriate and arguments do not flow logically	Uses appropriate analyses and presents arguments and conclusions logically most of the time	Uses appropriate analyses and presents arguments logically all the time	
Quality of recommendations and solutions (20%)	Some recommendations and solutions do not flow logically to address the relevant analysis/arguments	Offers recommendations and solutions to address the relevant analysis/arguments logically most of the time	Offers recommendations and solutions to address the relevant analysis/arguments logically all the time.	
Use of language to clearly and concisely convey ideas (20%)	Poor command of language—numerous unclear and imprecise ideas or spelling and grammatical errors	Adequate command of language—mostly clear and concise, a few spelling and grammatical errors	Good command of language—very clear and concise, no/minimal spelling and grammatical errors	
Overall	Below expectation / Met expectation / Above expectation			

Project report grade: ____

Appendix 4:

CONFIDENTIAL PEER EVALUATION FORM FOR TEAM ASSIGNMENT

Member's name: _____

Seminar group and team number: _____

Assigned question(s)/topic(s) _____

Please use the attached Teamwork & Interpersonal Skills (Peer Evaluation) Rubric to evaluate your team members on each of the 5 stated attributes (on a scale of 1 to 7). State your ratings each of your team members in the table below. Do not evaluate yourself.

Index #	Name of team members	1 - RR	2 - CM	3 - CR	4 - CT	5 - RS	Average Rating
1							
2							
3							
4							
5							
6							

If any of your average ratings of your team member above is < 3, please provide a brief explanation to justify the ratings.

Index #	Brief explanation to justify a rating of < 3

You may attach supporting documents (like emails and screen shots), if any, to support your explanations above.

Teamwork & Interpersonal Skills (Peer Evaluation) Rubric**Learning Objective: The ability to work effectively with others in a group setting.**

Traits	Performance	
<p><u>1. Roles and Responsibility (RR)</u></p> <p>Behaves professionally by upholding responsibility and assuming accountability for self and others in progressing towards the team's goal.</p>	<p>Scant</p> <p>Unclear about his/her own role; refuses to take a role in the group; insists to work individually and has limited coordination or communication with others.</p>	<p>Substantially Developed</p> <p>Always fulfills responsibilities; performs his/her role within the group with enthusiasm and demonstrates willingness to work collaboratively.</p>
<p>Evaluation: Scant <u>1</u> <u>2</u> <u>3</u> <u>4</u> <u>5</u> <u>6</u> <u>7</u> Substantially Developed</p>		
<p><u>2. Communication (CM)</u></p> <p>Identifies appropriate mechanisms to coordinate and correspond with team members.</p>	<p>Scant</p> <p>Modes of communication are not appropriate, causing confusion and miscommunication among team members.</p>	<p>Substantially Developed</p> <p>Modes of communication are appropriate, and maintaining timely communication and correspondence with team members.</p>
<p>Evaluation: Scant <u>1</u> <u>2</u> <u>3</u> <u>4</u> <u>5</u> <u>6</u> <u>7</u> Substantially Developed</p>		
<p><u>3. Conflict Resolution (CR)</u></p> <p>Resolves conflicts using a variety of approaches.</p>	<p>Scant</p> <p>Does not recognize conflicts or is unwilling to resolve conflicts.</p>	<p>Substantially Developed</p> <p>Consistently resolves conflicts through facilitating open discussion and compromise.</p>
<p>Evaluation: Scant <u>1</u> <u>2</u> <u>3</u> <u>4</u> <u>5</u> <u>6</u> <u>7</u> Substantially Developed</p>		
<p><u>4. Contributions (CT)</u></p> <p>Contributes positive input for the team; effectively utilizes one's knowledge and expertise.</p>	<p>Scant</p> <p>Largely disinterested in working in a group and refuses to participate; observes passively or is unwilling to share information with other team members.</p>	<p>Substantially Developed</p> <p>Actively attends and participates in all activities and provides meaningful contribution in articulating ideas and opinions.</p>
<p>Evaluation: Scant <u>1</u> <u>2</u> <u>3</u> <u>4</u> <u>5</u> <u>6</u> <u>7</u> Substantially Developed</p>		
<p><u>5. Relationship (RS)</u></p> <p>Maintains cooperative interaction with other team members regardless of individual /cultural differences and respects diverse perspectives.</p>	<p>Scant</p> <p>Rarely listens to others and does not acknowledge the opinions that differ from his/her own.</p>	<p>Substantially Developed</p> <p>Engages in respectful relationships with all other members in the team. Embraces and accepts diverse points of view without prejudice.</p>
<p>Evaluation: Scant <u>1</u> <u>2</u> <u>3</u> <u>4</u> <u>5</u> <u>6</u> <u>7</u> Substantially Developed</p>		

References:

Teamwork Value Rubric - Association of American Colleges and Universities. Retrieved from <http://www.aacu.org/value/rubrics/pdf/teamwork.pdf>