

<b>EXHIBIT</b> Assessment Used by Ashbaugh and Johnstone	
Evaluation Category	Points
<b>Part 1: Theoretical Discussion</b>	
Does the memo convey your knowledge of the appropriate accounting for nuclear decommissioning costs? Do you cite appropriate authoritative pronouncements as the basis for your discussion?	5
<b>Part 2: Research on WPS Resources and Two Other Utility Companies</b>	
Did you summarize the accounting method used by each company?	5
Did you comment on the theoretical appeal of each company's accounting method?	5
Did you describe the effects on the financial statements of each company's accounting method?	5
Did you reach a logical recommendation based on your analysis? Do you state and defend your recommendation convincingly?	5
<b>General</b>	
Do you apply appropriate grammatical rules in your writing?	5
Total	30
Note: This rubric was developed to evaluate students' progress in a consistent, objective way. Source: Hollis Ashbaugh and Karla M. Johnstone ("Developing Students' Technical Knowledge and Professional Skills: A Sequence of Short Cases in Intermediate Financial Accounting," Issues in Accounting Education, Volume 15, Issue 1, 2000).	