

Assignment Rubric

An ethical dilemma can be defined as a complex situation that often involves an apparent mental conflict between ethical imperatives, in which to obey one would result in transgressing another.

This Writing Assignment will assess your knowledge based on the following outcome(s):

GEL-7.1: Identify the ethical issues within the field of study.

Requirements: Prepare a one-page single spaced paper in APA format in which the content reviews each of the categories noted below. Be sure to note Microsoft's Net Income in 2013.

Microsoft: Offshore Accounts and Tax Benefits

By booking profits to subsidiaries registered in tax havens, multinational corporations are able to avoid an estimated \$90 billion in federal income taxes each year. In its 2013 regulatory filing, Microsoft noted it has now maintained \$92.9 billion in offshore accounts which negated \$29.6 billion in taxes. That compares to \$76.4 billion from the previous year, worth a negated tax bill of \$24.4 billion. Microsoft is not alone in stockpiling cash overseas. Apple had \$137.7 billion in offshore accounts.

Assignment: Prepare a paper entitled Microsoft and Offshore Accounts and *Right versus Good*. You will submit the work to the Board of Directors to explain the following:

1. Your strategy as the CFO to ensure the Board of Directors that offshore banking and minimized tax rates will continue to be part of a financial strategy. To ensure this does occur, what type of contacts would be of most value to you to ensure no changes in tax laws are made?
2. Your explanation to shareholders to ensure them that Microsoft follows the letter of the law and is at no fault in minimizing its taxes (or otherwise).
3. A summary closing in this paper that explains the aspects of *Right versus Good* as it pertains to Microsoft's offshore accounts and tax benefits. What is right and what is good?
4. Your personal beliefs on this matter.

Directions for Submitting Your Assignment

Your Assignment must be a one-page single spaced paper in APA format. Please label your Assignment as “UNIT 9 Offshore – your name” and submit to the Unit 9 Assignment Dropbox.

MT480 Unit 9 Assignment 2 Grading Rubric	Possible Points	Points Earned
Content (50%) 25 Points		
Response successfully answers the assignment questions based upon the three Assignment criteria. The four main points of the paper include the underpinnings of tax policy, a defense of a corporate tax policy, and comparisons of the components of the Right versus Good ethical issue. The impact of the issue upon government and members of taxpaying society are noted.	25	
Analysis and Critical thinking (30%) 30 points		
Analysis includes comparisons and inferences to support the presentation of economic tax policy matters. All aspects of the paper are presented in a manner understood by those unfamiliar with the topic. Personal beliefs, which mention both sides of the issue, are presented in a manner to support reasoning and developed logically and clearly.	15	
Response exhibits strong higher-order critical thinking with the appropriate details to support claims related to Right versus Good. Personal beliefs are presented in an objective manner with facts to support conclusions. Response presents the positions of both corporations and other related parties initiatives to effect tax policy changes.	15	
Writing (20%) 10 Points		
Sentences are clear, concise, and direct. The business letter is free of errors in grammar, punctuation, and spelling. Each category is clearly aligned for ease of comparison.	5	
Work is presented in the required APA format.	5	
Total (100%)	65	