Instructions

The second writing assignment is due at the end of Module 6. You are advised to begin working on the second writing assignment during Module 4.

This writing assignment should be in an essay format. It should use two or more published news or academic articles which are less than a year old as cited references. This writing assignment addresses the values learning outcome (LO7) as detailed in the syllabus.

For this assignment, assume that you are a corporate manager that needs to make an important decision. Your company currently has its largest factory (700 employees) located in the Midwestern United States. This factory is currently not competitive in international markets and its poor results are threatening to force the entire company into bankruptcy. The company employs 3,000 in other areas of the U.S.

You have to decide whether to keep the factory where it is or move it to Canada or Ireland. You can only keep one factory open. The corporate tax rates of Canada (20%) and Ireland (15%) are much lower than the U.S. (35%). Labor costs will not change significantly because the cost of training new employees will be offset by the replacement of highly paid senior employees with younger employees in the other countries. The old factory needs extensive renovation which will still not leave it as efficient as the new factories planned for the new countries. Therefore, the NPV of the capital investments involved are equal for all three countries.

You have calculated the NPV of each choice. The NPV of keeping the U.S. factory open is $1,000,000. The NPV of moving the factory to Canada or Ireland is $10,000,000 and $35,000,000 respectively.

In this writing assignment, you should answer the following questions:

- Where should your factory be located? Why?
- Who are the stakeholders in this decision? How did you take the stakeholders into account when making your decision?
- How does your decision support responsible stewardship and integrity in the context of financial management?

The essay will be in APA format and be 500-1,000 words in length (this range includes everything in the assignment including your name, title, and citations). Turnitin.com software will be used to ensure that submitted assignments are original works. See the rubric on the next page for complete grading criteria.

Recent published news or academic articles are available in the ProQuest database at the Saint Leo University Library website. Click here for instructions on accessing ProQuest.

Submit Writing Assignment 2 to the Assignment box no later than Sunday 11:59 PM EST/EDT of Module 6. (This Assignment box may be linked to Turnitin.)
Grading Rubric (100 points possible)

Students will complete the assignment with attention to the following criteria:

**Rating Scale**

- **Exemplary:** Corresponds to A- to A (90-100%)
- **Proficient:** Corresponds to B- to B+ (80-89%)
- **Basic:** Corresponds to C- to C+ (75-79%)
- **Not Attempted:** Corresponds to F (0-74%)

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<tr>
<th>Elements</th>
<th>Criteria</th>
<th>Score (pts)</th>
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| Content | **80%** | Not Attempted (Criterion is missing or not in evidence) | □ Little to no evidence of assessment, synthesis/integration, critical analysis, and logical development
□ Writer addressed none to some of the requirements of the assignment
□ Little to no evidence of appropriate use of resources
□ Writer had little to no focus on the topic | Basic (works towards meeting expectations; performance needs improvement) | □ More personal assessment, synthesis/integration, critical analysis, and logical development is needed
□ Writer addressed most of the requirements of the assignment
□ Some required sources not used
□ Writer stayed focused on the topic some of the time | Proficient (meets expectations; performance is satisfactory) | □ Content adequately shows personal assessment, synthesis/integration, critical analysis, and logical development
□ Writer adequately addressed all requirements of the assignment
□ Appropriate use of resources
□ Writer stayed focused on the topic most of the time | Exemplary (exceeds expectations; performance is outstanding) | □ Content clearly shows personal assessment, synthesis/integration, critical analysis, and logical development
□ Writer clearly and completely addressed all requirements of the assignment
□ Masterful use of resources
□ Writer stayed focused on the topic throughout the paper | **72 – 80pts** |
| APA Formatting | 10% | □ Little to no evidence of appropriate APA formatting | □ Appropriate APA formatting throughout most of the paper, including title page, paper layout, references, and citations with several minor and/or some major discrepancies | **64 – 71pts** |
| Mechanics | 10% | □ Scholastically format, syntax, and persuasiveness substantially lacking or absent.
□ Little to no evidence of language skills, substantial spelling or grammatical errors.
□ Little to no evidence of flow.
□ Length requirement missed substantially | □ Scholarly format, syntax, and persuasiveness used somewhat.
□ Improvement needed on language, significant spelling or grammatical errors.
□ Transitions are weak, flow of the paper needs improvement.
□ Paper fell just short of length requirement. | **7.5 – 7.9pts** |

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**Score (pts)**:

- **___/80**
- **___/10**
Total Score: ____/100 pts

Comments: