



RUBRIC & SCORING ELEMENTS

Using the *Judging Criteria*, each *Element* will be rated from 1 to 5 stars. A score of 5 is outstanding and a score of 1 needs significant improvement.

| ELEMENT | JUDGING CRITERIA |
|---|---|
| Company Overview and Financial Highlights | <p><i>How well does the company provide an overview of the business and relevant financial highlights from the year thus far?</i></p> <ul style="list-style-type: none"> • Shares a brief description of the company and its business. • Provides an overview of the company's financial performance. |
| Break-Even Analysis | <p><i>How well does the company understand and execute the Break-Even analysis?</i></p> <ul style="list-style-type: none"> • Break-even analysis should be presented in terms of total dollars and total number of sales. • Provides details about assumptions used to perform the analysis, including the profit margin percentage. • Assume that all costs are fixed except for the cost of goods sold. Fixed expenses should tie to the Income Statement. |
| Balance Sheet <i>Actuals as of 3/15/22 or later</i> | <p><i>How well does the company understand and execute the Balance Sheet?</i></p> <ul style="list-style-type: none"> • Cash reported on the Balance Sheet should reconcile with the ending cash balance reported on the Cash Budget. • Cash reported on the Balance Sheet should match with the ending cash balance shown on the screenshot of the firm's bank account details. • Balance sheet should include fixed assets, depreciation, loan payable (if applicable), common stock, and retained earnings. |
| Income Statement <i>Actuals through 3/15/22 and projections through 4/30/22</i> | <p><i>How well does the company understand and execute the Income Statement?</i></p> <ul style="list-style-type: none"> • The Income Statement should include total revenue, total cost of goods sold, total gross profit, gross margin percentage, total operating expenses, and net income or loss. • Sales totals should be broken out as VE sales (web or direct), trade show sales, or out-of-network sales. • Firms have the option to provide details in relation to expense categories by showing the breakdown of the expenses and including footnotes. |
| Cash Budget <i>Actuals through 3/15/22 or later and projected through 4/30/22</i> | <p><i>How well does the company understand and execute the Cash Budget?</i></p> <ul style="list-style-type: none"> • Cash Budget should provide line-by-line detail of all receipts and payments. Monthly sales totals should be broken out as VE sales (web or direct), trade show sales, or out-of-network sales. |
| Quality of Presentation | <p><i>How well does the company present the material?</i></p> <ul style="list-style-type: none"> • Design: Logical organization, well designed and branded, free of errors, quality writing, effective use of charts, graphs and graphics, font is easy to read, legible. Includes applicable footnotes or citations to research. • Delivery: Presenter(s) speak clearly, articulately, with appropriate voice projection and eye contact. Presenter(s) are dressed professionally and display appropriate body language. Presentation is engaging and effective. |
| Q&A | <p><i>How well does the team effectively answer questions based on the presented materials?</i></p> <ul style="list-style-type: none"> • Provides additional context or clarity that enhances the information presented. • Responses are consistent with the information that was presented. |