

Learning Goals and Scales  
2014-2015

**Rigorous Learning Goal/Scale**

<b>Course:</b>	<b>Accounting 1</b>
<p><b>Score 4</b></p> <p>Additional Success with the complex content and concepts—inferences, novel applications</p>	<p><b>In addition to score 3.0 performance`, the student demonstrates in-depth inferences and applications that go beyond what was taught.</b></p> <ul style="list-style-type: none"> <li>•</li> </ul> <p><b>Student makes no major errors or omissions regarding the score 4 content</b></p>
<p><b>Score 3</b></p> <p>Mastery of complex content and concepts of learning goal</p>	<p><b>TARGET LEARNING GOAL: The student will assess how transactions related to a service business organized as a proprietorship affect accounts in an accounting equation.</b></p> <ul style="list-style-type: none"> <li>• Critique accounting transactions by the affect they have on the accounting equation.</li> <li>• Differentiate between a transaction that increases owner’s equity and decreases owner’s equity.</li> </ul> <p><b>Student makes no major errors or omissions regarding the score 3 content</b></p>
<p><b>Score 2</b></p> <p>Success with simpler content—vocabulary, foundational skills</p>	<p><b>The student will recognize or recall specific vocabulary or basic content, such as:</b></p> <ul style="list-style-type: none"> <li>• <b>Asset, Liability, Owner’s Equity, Revenue, Expense, Debit, Credit, General Journal, General Ledger, Balance Sheet, Income Statement,</b></li> </ul> <p><b>The student will perform basic skills or process, such as:</b></p> <ul style="list-style-type: none"> <li>• Proving the equality of debits and credits.</li> <li>• Journalizing to a general journal.</li> <li>• Posting to a general ledger.</li> <li>• Classifying accounts as assets, liabilities, or owner’s equity.</li> </ul> <p><b>Student makes no major errors or omissions regarding the score 2 content</b></p>
<p><b>Score 1</b></p> <p>Partial success with help</p>	<p><b>With help, student achieves partial success at score 2 content and/or score 3 content</b></p>
<p><b>Score 0</b></p> <p>No success even with help</p>	<p><b>Even with help, no success</b></p>