

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 differentiate between the accounting cycle of a service business organized as a proprietorship and the accounting cycle of a merchandising business organized as a partnership.</b></p> <ul style="list-style-type: none"> <li>• Critiques the differences between a proprietorship and a partnership.</li> <li>• Constructs and analyze the financial statements of a partnership at the end of the accounting cycle.</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>Partnership, Purchase Journal, Sales Journal, Cash Payments Journal, Cash Receipts Journal, Accounts Receivable Ledger, Accounts Payable Ledger.</b></li> </ul> <p><b>The student will perform basic skills or process, such as:</b></p> <ul style="list-style-type: none"> <li>• Journalizing to special journals.</li> <li>• Posting to the general and subsidiary ledgers.</li> <li>• Preparing a balance sheet, income statement, post-closing trail balance</li> <li>• Preparing a worksheet.</li> <li>• Plan adjusting and closing entries.</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>