## Learning Goals and Scales 2014-2015

## **Rigorous Learning Goal/Scale**

Course:	Accounting 2
Score 4	In addition to score 3.0 performance, the student demonstrates in-depth inferences and applications that go beyond what was taught.
Additional Success with the complex content and concepts—inferences, novel applications	• Student makes no major errors or omissions regarding the score 4 content
Score 3	TARGET LEARNING GOAL: The student will analyze the financial
Mastery of complex content and concepts of learning goal	<ul> <li>reports at the end of the fiscal period for a departmentalized business.</li> <li>Critique end-of-period work for a departmentalized business.</li> <li>Analyze financial information for a departmentalized business.</li> <li>Student makes no major errors or omissions regarding the score 3 content</li> </ul>
Score 2	The student will recognize or recall specific vocabulary or basic content,
Success with simpler content—vocabulary, foundational skills	<ul> <li>Such as:</li> <li>Assets, liabilities, owners' equity, purchases discount, credit memorandum, sales discount, point-of sale terminal, terminal summary, adjusting entries, accounting cycle, vertical analysis, dividends, balance sheet, closing entries, income statement.</li> </ul>
	The student will perform basic skills or process, such as:
	<ul> <li>Journalizing and Posting</li> <li>Preparing a balance sheet, income statement, post-closing trail balance</li> <li>Preparing a departmental margin statement.</li> <li>Plan adjusting and closing entries.</li> </ul>
	Student makes no major errors or omissions regarding the score 2 content
Score 1 Partial success with help	With help, student achieves partial success at score 2 content and/or score 3 content
Score 0 No success even with help	Even with help, no success