

Learning Goals and Scales
2014-2015

Rigorous Learning Goal/Scale

Course:	Accounting 2
<p>Score 4</p> <p>Additional Success with the complex content and concepts—inferences, novel applications</p>	<p>In addition to score 3.0 performance, the student demonstrates in-depth inferences and applications that go beyond what was taught.</p> <ul style="list-style-type: none"> • <p>Student makes no major errors or omissions regarding the score 4 content</p>
<p>Score 3</p> <p>Mastery of complex content and concepts of learning goal</p>	<p>TARGET LEARNING GOAL: The student will prove the differences in using the straight-line depreciation method compared to various other depreciation methods.</p> <ul style="list-style-type: none"> • Analyze the differences in depreciation methods: straight-line, declining-balance, units-of-production, and modified accelerated cost recovery system. • Differentiate between the various ways of disposing of a plant asset. <p>Student makes no major errors or omissions regarding the score 3 content</p>
<p>Score 2</p> <p>Success with simpler content—vocabulary, foundational skills</p>	<p>The student will recognize or recall specific vocabulary or basic content, such as:</p> <ul style="list-style-type: none"> • Current asset, plant asset record, real property, personal property, assessed value, salvage value, book value, depletion, straight-line, declining-balance, units-of-production. <p>The student will perform basic skills or process, such as:</p> <ul style="list-style-type: none"> • Journalizing the purchase of a plant asset • Calculating and recording depreciation expenses • Journalizing the disposal of plant assets • Calculating and recording depletion of a natural resource <p>Student makes no major errors or omissions regarding the score 2 content</p>
<p>Score 1</p> <p>Partial success with help</p>	<p>With help, student achieves partial success at score 2 content and/or score 3 content</p>
<p>Score 0</p> <p>No success even with help</p>	<p>Even with help, no success</p>