

Learning Goals and Scales

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 critique the effect changes in sales volume, unit costs, and unit prices have on net income.</p> <ul style="list-style-type: none"> • Connect the sales dollars and sales units required to earn a planned amount of net income. • Differentiate fixed and variable costs. <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"> • Total costs, unit cost, variable costs, fixed costs, contribution margin, breakeven point, sales mix. <p>The student will perform basic skills or process, such as:</p> <ul style="list-style-type: none"> • Prepare an income statement reporting contribution margin. • Calculate the breakeven point • Prepare a breakeven income statement • Calculate a sales mix <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>