

Learning Goals and Scales

**Rigorous Learning Goal/Scale**

<b>Course:</b>	<b>Accounting 2</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 formulate the advantages and disadvantages of using differential analysis in helping make business decisions.</b></p> <ul style="list-style-type: none"> <li>• Analyze make or buy, special order, discontinuing a segment, and sell or process further decisions using differential analysis.</li> <li>• Critique the future and present value of an amount.</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>Differential analysis, relevant revenues, relevant costs, sunk cost, joint products, split-off point, joint costs, time value of money, future value, compounding.</b></li> </ul> <p><b>The student will perform basic skills or process, such as:</b></p> <ul style="list-style-type: none"> <li>• Calculate the future value and present value of an amount.</li> <li>• Calculate the future value and present value of an annuity.</li> <li>• Calculate the net present value of an investment</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>