

## Current Liabilities and Cash Flow Scoring Guide

**Due Date:** End of Unit 5.

**Percentage of Course Grade:** 5%.

| CRITERIA   | NON-PERFORMANCE  | BASIC  | PROFICIENT  | DISTINGUISHED   |
|--|--|--|---|---|
| <b>Evaluate current liabilities and effects on cash flow.</b><br>30%   | Does not identify current liabilities and effects on cash flow.  | Identifies current liabilities and effects on cash flow.   | Evaluates current liabilities and effects on cash flow.   | Interprets current liabilities and effects on cash flow, and justifies interpretation.  |
| <b>Analyze impacts of current and long-term liability transactions on a company.</b><br>30%  | Does not identify impacts of current and long-term liability transactions on a company.                                    | Identifies impacts of current and long-term liability transactions on a company.                         | Analyzes impacts of current and long-term liability transactions on a company.  | Interprets impacts of current and long-term liability transactions on a company and justifies interpretation.   |
| <b>Interpret ratio computations in relation to an organization's performance.</b><br>30%   | Does not identify ratio computations in relation to an organization's performance.   | Identifies ratio computations in relation to an organization's performance.                              | Interprets ratio computations in relation to an organization's performance.   | Interprets ratio computations in relation to an organization's performance and justifies interpretation.  |
| <b>Communicate in a manner that is professional and consistent with expectations for members of the business professions.</b><br>10% | Communicates in a manner that is not professional or consistent with expectations for members of the business professions. | Communicates in a manner that is inconsistent with expectations for members of the business professions. | Communicates in a manner that is professional and consistent with expectations for members of the business professions. | Communicates in a manner that is professional, scholarly, and consistent with expectations for members of the business professions, and adheres to APA guidelines, creating work appropriate for publication. |