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| **Activity 7.8.1 – What is an Accrual Accounting System?**  **Rubric** | **Score** |
| Written summary meets minimum length |  |
| No grammatical or spelling errors in paper |  |
| Written summary covers all required topics and definitions |  |
| Written summary well-written |  |
| Completes in a timely manner |  |

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| **Activity 7.8.2 – Calculating Accrued Interest Rubric** | **Score** |
| Student participates in class activity and demonstration |  |
| Student accurately creates spreadsheet |  |
| Problems using spreadsheet calculated accurately |  |
| Completes in a timely manner |  |

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| **Activity 7.8.3 – Entries for Accrued Interest Rubric** | **Score** |
| Participates in class discussion |  |
| Accurately analyzes transactions |  |
| Accurately journalizes transactions |  |
| Interest calculations accurate |  |
| Completes in a timely manner |  |