

## Instructional Materials Evaluation Criteria – Accounting I

**Title** \_\_\_\_\_ **ISBN#** \_\_\_\_\_

**Established Track Record? YES**  **NO**

If yes, please list research source(s):

**Meets National Standards? YES**  **NO**

**Standard I: Students will acquire and use accounting terminology and professional attitude and skills throughout the study of accounting.**

Objectives	Covered Yes/No	Comments on Coverage	Percentage of Coverage
Define accounting and explain the purpose of the accounting system.			
Define and use accounting terminology and generally accepted accounting principles effectively.			
Develop and demonstrate critical thinking and problem solving skills.			
Development and demonstrate team building to enhance cooperative learning and interpersonal skills.			
Develop and demonstrate business ethics.			
Show quality of work.			
Enhance decision making skills.			
Explore technological advances and programs within the field of accounting.			
Identify and explain three forms of business ownership: Sole Proprietorship, Partnership and Corporation.			
Identify and explain three types of			

<b>businesses: Service, Merchandising and Manufacturing.</b>			
<b>Standard II: Students will list and identify characteristics of the three basic accounting equation elements.</b>			
<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Demonstrate an understanding of the fundamental accounting equation.</b>			
<b>Classify items as assets, liabilities, or owner's equity accounts.</b>			
<b>Explain why the accounting equation must be in balance.</b>			

<b>Standard III: Students will apply the theory of debit and credit to the accounting equation, define a business transaction, and show how and why accounts are increased and decreased.</b>			
<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Demonstrate the theory of debit and credit to increase and decrease accounts and the resulting changes that occur in the accounting equation.</b>			
<b>Explain and give examples of business transactions; refer to a chart of accounts to identify the account titles that are increased or decreased.</b>			
<b>Use T-accounts to show increase/decrease effects brought about by business transactions.</b>			
<b>Identify temporary accounts: income/revenue and expense</b>			

accounts.			
Describe the purposes of the revenue/sales, expense and drawing/withdrawal accounts, and illustrate the effects on owner's equity.			
Explain the concept that debits must equal credits.			

**Standard IV: Students will identify and use source documents for journalizing transactions; students will post journal entries to a ledger.**

Objectives	Covered Yes/No	Comments on Coverage	Percentage of Coverage
Identify several different types of source documents.			
Analyze business transactions from source documents; journalize transactions using various journal formats.			
Explain the purpose of a journal and its relationship to the ledger.			
Explain the purpose of a ledger account.			
Post information from the journal to the ledger, and explain the need for post-referencing in accounting, use the audit trail to trace a transaction.			

**Standard V: Students will prepare, analyze and interpret Financial Statements.**

Objectives	Covered Yes/No	Comments on Coverage	Percentage of Coverage
Prepare a Trial Balance and			

<b>explain its uses and limitations.</b>			
<b>Identify and use correct methods for locating and correcting errors shown by the trial basis.</b>			
<b>Prepare a formal Income Statement.</b>			
<b>Assess the need for identifying Net Income/Net Loss and providing data to management.</b>			
<b>Determine the change in Owner's Equity over the fiscal period.</b>			
<b>Prepare a formal Balance Sheet.</b>			
<b>Prepare and explain the purposes of each financial statement and describe the way they articulate with each other.</b>			

**Standard VI: Students will prepare closing entries and a Post-Closing Trial Balance.**

<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Identify the accounts that need to be closed.</b>			
<b>Journalize and post the closing entries.</b>			
<b>Prepare a Post-Closing Trial Balance.</b>			

**Standard VII: Students will demonstrate proper cash management.**

<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Define cash.</b>			
<b>Identify cash control techniques.</b>			

<b>Review banking vocabulary and identify the specific details of business-related banking forms/documents.</b>			
<b>Prepare banking documents/forms.</b>			
<b>Prepare a bank statement reconciliation and make necessary journal entries.</b>			
<b>Demonstrate cash proof of the checkbook, bank statement and cash account.</b>			
<b>List and discuss situations in which small amounts of cash must be paid out.</b>			
<b>Journalize and post transactions to establish, add to (increase), and replenish the petty cash fund.</b>			
<b>Prepare cash proof; use the petty cash receipts as a source document for replenishing the fund.</b>			

**Standard VIII: Students will acquire automated accounting competency or calculator proficiency if computer are not available (OPTIONAL STANDARD).**

<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Use spreadsheet and accounting software to maintain accounting records.</b>			
<b>Describe the differences between manual and computerized accounting systems.</b>			
<b>Demonstrate basic math functions on the computer or calculator.</b>			
<b>Use the computer or calculator as a tool for verification of processed</b>			

<b>work.</b>			
<b>Identify types of computer and application software available in the marketplace.</b>			
<b>Explore internet web sites for accounting purposes.</b>			
<b>Explore careers associated with technological advances in accounting.</b>			

<b>Curriculum Coverage</b>					<b>N/A</b>
Content	Accurate information reflecting current knowledge.  No content bias.	Some inaccuracies found, however, information reflects current knowledge.  No content bias.	Many inaccuracies were found on concepts.  Content bias created problems with concepts.	Major inaccuracies found in content or concepts.	
Age Appropriate	A wide range of activities to accommodate various developmental levels at a reasonable pace and depth of coverage.  Includes age appropriate cross-curricular references (e.g., literature, software, etc.)  Content organized so prerequisite skills and knowledge are developed before more complex skills.	Some activities are adaptable to the appropriate age level.  Some cross-curricular activities are given.  Some attention given to prerequisite skills and knowledge.	Limited developmentally appropriate activities.  Prerequisite skills and prior knowledge are not sufficiently developed before more complex concepts are introduced.	Age appropriate issues are not addressed.  Several activities are not based on appropriate levels.	
<b>Physical Qualities</b>					<b>N/A</b>
Durability	Materials are securely bound and reinforced.	Materials are hardbound adequately.	Materials have secure binding.	Materials have inferior binding.	
Print Size and legibility for intended grade level	Appropriate use of font size and format for intended grade level.	Font size adequate for intended grade level.	Font size and format too small or too large for age group.	Font size inconsistent.	
	Key words or phrases bold faced and/or italicized.	Some key words or phrases boldfaced and/or italicized.	Highlighting was used too much, emphasized too much information.	No key words or phrases boldfaced or italicized.	
Pictures, tables, and graphics	Appropriate and varied pictures, tables, and graphs.  Graphs and tables are correctly labeled (e.g., titles, keys, labels).	Limited pictures, tables, and graphs.  Some tables and graphs are not labeled correctly.	Very limited pictures, tables, and graphs.	Inappropriate pictures, tables, and graphs.	
Includes table of content, glossaries, and index	Tables of contents, indices, glossaries, content summaries, and assessment guides are designed to help teachers, parents/guardians, and students.  Clearly represents concepts within the text.	Tables of contents, indices, glossaries, content summaries, and assessment guides are designed to help teachers, parents/guardians, and students, are adequate but not clearly defined concepts within the text.	Simple tables of contents, indices, glossaries, content summaries, and assessment guides are included.	Is missing one or more of the following: simple table of contents, glossaries, content summaries, assessment guides, or indices.	

<b>Technology</b>					<b>N/A</b>
Ease of Use	Menus are easy to read and follow.	Menus are generally easy to read and follow.	Menus are easy to read. Might have to read manual to understand operation of technology. (e.g., laser remote, software.)	Menus are not very descriptive. Hard to follow.	
	User-friendly installation requires a minimal level of computer expertise.	Installation requires little computer expertise.	Installation requires some knowledge or expertise.	Installation requires expertise.	
	Manual and directions are understandable.	Manuals and directions are simple.	Manuals are included.	No manuals or written instructional materials are provided.	
Audio/Visual attributes	High quality audio and visuals are correct and contribute to overall effectiveness of program.	Audio and visuals are of good quality. Complements program effectiveness.	Audio and visuals are acceptable. Aligned with program content.	Audio and visual defects are apparent. Distracts from program content.	
	Information is current and up-to-date.	Information is current.	Information is mostly current.	Information is out-of-date.	
Enhances learning experience	Enhances learning experience. Adds depth and diversity.	Offers some additional depth and diversity to learning experience.	Mild impact to overall learning experience.	Does not impact learning experience.	
<b>Universal Access</b>					<b>N/A</b>
Content accurately reflects diverse population	Provides ways to adapt curriculum for all students (e.g., special needs, learning difficulties, English language learners, advanced learners.)	Provides some ways to adapt curriculum to meet assessed special needs.	Provides limited strategies to assist special needs students.	Inappropriate strategies to assist special needs students.	
	Accurate portrayal of cultural, racial, and religious diversity in society.	Mostly accurate portrayal of cultural, racial, and religious diversity in society.	Does not address diversity in society.	Inaccurate portrayal of diverse populations and society.	
<b>Assessment</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>N/A</b>
Provides a variety of assessment options	Multiple measurements of individual student progress at regular intervals ensuring success of all students.	Assessment requires students to apply some concepts.	Assessment requires students to apply few concepts.	Provides only paper and pencil assessment.	