

**TENNESSEE CAREER AND TECHNICAL EDUCATION TEXTBOOK SCREENING INSTRUMENT,
ACCOUNTING PROGRAM OF STUDY
FINANCE CAREER CLUSTER**

BEFORE YOU BEGIN

ALIGNMENT TO THE TENNESSEE CAREER AND TECHNICAL EDUCATION STANDARDS:

Tennessee's Career and Technical Education Standards (hereafter, "the standards") represent a significant shift in the definition of student proficiency within career and technical education environments. Evaluators of materials should understand that the standards replace the proficiency frameworks of years past in three major respects:

- 1) A shift to clear, specific, and measurable expectations for student learning. The standards articulate deep knowledge and skill attainment, departing from the competency-based structure of years past.
- 2) Increased focus on rigor in literacy and mathematics within technical contexts.
- 3) Sequential progression of knowledge and skills within and across courses. The new standards build on each other both within course content and across course levels, arranged within programs of study that culminate in capstone and/or work-based learning experiences for students.

Evaluators of materials must be well versed in the standards for the course(s) aligned to the materials in question, how the content fits into the progressions in the content standards, and the expectations of the standards with respect to conceptual understanding, fluency, and technical application. Aligned courses in the Business Management & Administration Career Cluster:

INTRODUCTION TO BUSINESS & MARKETING (5905)

ACCOUNTING I (5910)

ACCOUNTING II (5911)

FINANCIAL PLANNING (6188)

STATEMENT OF STUDENT PROFICIENCY

Accounting program of study is intended to prepare students for accounting careers, giving them an in-depth knowledge of accounting procedures and their applications to business operations. Students will be proficient in the use of spreadsheet and accounting software.

Note to reviewers: *All materials reviewed as part of this application must align to the statement of student proficiency provided above.*

ORGANIZATION OF THIS DOCUMENT

SECTION I: NON-NEGOTIABLE ALIGNMENT CRITERIA

All submissions must meet all of the non-negotiable criteria for each course before passing on to Section II.

SECTION II: ADDITIONAL ALIGNMENT CRITERIA AND INDICATORS OF QUALITY

Section II includes additional criteria for alignment to the standards as well as indicators of quality.

SECTION III: FOCUS AREA (*optional*)

Section III allows reviewers to capture qualitative observations on an additional area of focus, if presented in the materials.

REVIEW

Book Title and ISBN: Century 21 Accounting: Advanced 9781111990640 Level(s)/Course(s): 5911

Publisher: Cengage Copyright Year: 2015

SECTION I(1):**FOCUS:****Students and teachers using the materials as designed devote the majority of time in each level to the course standards.*****METRICS:**

A. In any single course level, materials are designed where there is 80%** alignment to the course standards.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
B. All materials are appropriate for the designated course level, both in terms of content and in terms of language. For materials spanning multiple course levels and/or grade bands, content is presented at the appropriate grain size (i.e., level of detail) commensurate to expectations in the standard.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
C. Materials focus equally on the <i>conceptual knowledge</i> as well as the <i>technical skill</i> outlined in the standards.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
D. Topics do not deviate from the content outlined in the course standards. Topics may go "above and beyond" stated learning expectations, but not in a manner that distracts from the focus on specific knowledge and skills as determined by the standards.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

To be aligned to the Tennessee Standards, materials for each level must attend to all four indicators of Focus. All four indicators must be marked Yes.**Meet?**
Yes No **Justification/Notes****The textbook materials meet almost all standards, with a large collection of questions and problems. The textbook materials are suitable for the 5911 course.**

*For the purposes of this document, Tennessee CTE students are considered to be enrolled in course "levels" (i.e., Level 1, Level 2, Level 3, and Level 4) due to variation in the *grade* level at which students may take a course. For example, a tenth-grade student may be enrolled in a Level 1 course. For this reason, reviewers are asked to evaluate materials on the basis of their alignment to particular *course levels*, not *grade levels* or *grade bands*.

**This percentage is a guide. Reviewers should not attempt to compute percentages based on counting pages or counting lessons. Reviewers will use their professional judgment to determine how students are meant to spend their time to determine focus and provide evidence for their decision.

ACCOUNTING II (5911)

Evidence of 80% Alignment with Standards			
Standard	Yes	No	Evidence (e.g. page numbers and/or examples of inclusion)
1. Demonstrate a thorough understanding of the accounting cycles of merchandising, manufacturing, and service businesses while performing actions necessary to plan, control, and evaluate business operations. Differentiate between inventory for both merchandising and manufacturing businesses and explain how the different types of businesses apply appropriate valuation methods when preparing financial statements.	x		Pages 7-18; 108-115; 121; 412-517
2. Collect source documents used to track transactions in accounting processes, such as invoices, receipts, memorandums, check stubs, deposit slips, and electronic records. Describe the process used by a merchandising business to prepare, review, and analyze source documents as part of the accounting cycle, citing evidence from sample documents.	X		Pages 7-18; 43-47108-115
3. Maintain accurate and balanced records for all accounts analyzed throughout the duration of the course. Analyze source documents of increasing complexity within a variety of merchandising, manufacturing, and service operations. For a given transaction, determine debits and credits; journalize transactions in the general journal or special journals; post to the general ledger and subsidiary ledger accounts; and determine the ending balances of each account.	x		7-43; 61; 93; 131; 171; 602-607
4. Gather sample accounting worksheets from public records, textbooks, or other company templates to determine how merchandising businesses prepare financial records. Drawing on this information, prepare an	x		106; 112-115; 131-134

original 10 column worksheet. Define and provide examples of key categories and terms, including accounts receivable, accounts payable, and various tax accounts.			
5. Demonstrate accurate analysis of financial data by performing the following processes: a. Record and post adjusting entries to affected supplies, inventory, notes receivable, insurance, accounts payable, and tax accounts b. Prepare and analyze financial statements c. Record closing entries of temporary accounts, including revenue, expense, and withdrawals accounts d. Prepare the post-closing trial balance For example, starting with a file of source documents and financial statements from the prior time period, complete a simulation or a mini-project spanning all steps in the accounting cycle for a merchandising business.	x		98; 243; 264-265; 655
6. Compare and contrast the cost accounting records for a merchandising business with a manufacturing business. a. For a merchandising business, analyze the means of tracking and accounting for physical inventory and determining the actual cost of the merchandise resold to customers. Calculate the ending balance of the inventory account using the adjustment process b. In a manufacturing business, review the components of systems used to maintain records of manufacturing costs. Differentiate between job order and process cost accounting, and demonstrate an understanding of the advantages of each system for different manufacturing processes. Track the flow of inventory in the product process, from raw materials to work-in-process to finished goods inventory c. For both businesses, account for direct labor, direct material, and factory overhead budgeting For example, schedule a real or virtual field trip to a local manufacturing plant to observe how raw materials are converted to finished goods. Upon completion of the tour, prepare an informational text and accompanying graphic illustrating the cost accounting methods and budgeting practices employed by the firm.	x		144-148; 160-161; 490
7. Analyze budgetary planning and controls for the financial operation of a merchandising, manufacturing, or service business. Perform analysis typical of an accounts manager by comparing actual amounts of revenues, expenses, and cash with budgeted amounts. Develop a written	X		38; 61; 93; 131; 171; 195; 233; 315-365

narrative, complete with supporting financial statements, to illustrate how businesses use this type of financial information to make management decisions.			
8. Illustrate how accounting information facilitates management decision making. For example, determine the factors that businesses must consider when making the following decisions: make or buy a product; lease or buy an asset; discontinue a department, plant, or product; offer discounted prices on special orders; replace and repair equipment.	X		536-551
9. Examine various advanced applications of accounting for a merchandising business, and analyze the implications that each has for the business's profitability. Advanced applications include, but are not limited to, the following: a. Prepare adjustments for uncollectible accounts using both the direct write-off and the allowance method b. Analyze methods related to assigning cost to inventory, including the specific identification method, first-in first-out (FIFO) method, last-in first-out (LIFO) method, and weighted average cost method For example, calculate the cost of a business's inventory using all four inventory valuation methods and determine the effect on financial statements.	X		
10. Define depreciation in accounting contexts, and determine the impact of depreciation on a variety of goods in different industries (i.e., manufacturing, agriculture, retail services, and more). For a selected firm in one of these industries, analyze and journalize acquisition, depreciation, and disposal of a plant asset, then calculate depreciation using the straightline, declining balance, and sum-of-the-years digits methods	X		205-210; 218-226; 404
11. Research IRS.gov for multiple small business and self-employment forms/publications detailing important tax information related to the various stages of owning a business, from starting and filing for an Employer Identification Number (EIN), to operating and closing. Follow procedures to complete sample federal income tax employment/payroll forms (i.e., 940, 941, 944, W2) for small businesses, including social security and Medicare taxes, FUTA, and self-employment taxes. Prepare quarterly and end-of-tax-year examples for a real or fictitious small business.	X		294-303

<p>12. Examine the steps required to form and expand a partnership. Analyze the transactions necessary for forming a partnership, admitting new partners, and distributing net income among partners, including identification of federal income tax forms for partnerships.</p>	X		298-623-628; 630-634; 664
<p>13. Investigate the process for incorporating a business. Accurately analyze practices and business forms related to the start-up of a corporation, including but not limited to stock subscriptions, dividends declaration, dividend payment, capital acquisition, and treasury stock. Include in the examination income tax filing requirements for corporations and note SEC (U.S. Securities and Exchange Commission) requirements for expansion of existing stocks in the process. Prepare an argumentative text intended for a simulated business which affirms the advantages of incorporating versus remaining a sole proprietorship or partnership.</p>	X		294-306; 318-328; 342;368
<p>14. Investigate codes of ethics from professional organizations in accounting, personal finance, and banking and GAAP (Generally Accepted Accounting Principles) and examine areas of commonality. Synthesize principles from the codes investigated including separation of duties to create a personal code of ethics.</p>	X		151; 202; 344; 352; 391-392; 418; 572; 712
<p>15. Examine real-world situations that involve ethical dilemmas and the application of correct professional conduct as highlighted in recent news articles. Craft an argumentative essay making a claim about the importance of ethics and professional standards for persons working in the accounting pathway, citing examples from case studies to argue for the relevance of professional codes of conduct.</p>	X		The standard is not fully addressed, There is no essay question in the material on ethics and professional standards. However, other parts of the standard are met on pages 402-432; 198; 237; 264; 294

SECTION I(2):**RIGOR:**

Each level's instructional materials reflect high expectations for all students. They follow faithfully the level of rigor intended in the standards and support student learning through high-quality presentation of content and challenging application.

METRICS:

A. Materials effectively meet the level of rigor intended in the standards.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
B. High-quality problems and questions designed to invite exploration and support conceptual understanding are included throughout. A variety of problems, both conceptual and technical, enable students to connect course content and transfer understandings to new situations.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
C. All materials reinforce literacy and mathematics instruction in career and technical education environments. Texts are of an appropriately challenging Lexile level; mathematics problems push students to apply quantitative reasoning to specific technical situations.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
D. Materials support the development of fluency, including regular opportunities to practice knowledge and skills, appropriately apply tools, and use technology.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
E. Domain-specific vocabulary and industry terminology are frequently used to explain topics, or to make connections to key workplace activities.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
To be aligned to the standards, all five indicators of Rigor must be marked Yes.	<p style="text-align: center;">Meet?</p> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

Justification/Notes

<p>SECTION I(3): POSTSECONDARY AND CAREER READINESS: Materials promote multiple pathways to student success beyond high school, highlighting a range of career opportunities aligned with entry and exit points to and from appropriate postsecondary programs. Aligned pathways are presented in a fair and balanced fashion that underscores the need for advanced training beyond high school, but does not privilege one set of credentials over another and is consistent with occupational requirements.</p>		
<p>METRICS:</p>		
<p>A. Technical skills are promoted within the context of applicable industries and work environments. They are <i>not</i> presented in isolation or without meaningful connections to aligned careers.</p>	<p>Yes ___x___</p>	<p>No _____</p>
<p>B. Materials showcase a diversity of career and postsecondary opportunities for students upon completion of high school, including all applicable levels of postsecondary training (i.e., technical schools, community colleges, four-year universities, etc.).</p>	<p>Yes __X__</p>	<p>No _____</p>
<p>C. Connections to relevant certifications and other credentials are clearly explained, and their value in industry is communicated where appropriate.</p>	<p>Yes ___x___</p>	<p>No _____</p>
<p>D. Materials provide opportunities for students to practice and reflect upon 21st century (or “soft”) skills.</p>	<p>Yes ___x___</p>	<p>No _____</p>

<p>To be aligned to the standards, all four indicators of Postsecondary and Career Readiness must be marked Yes.</p>	<p style="text-align: center;">Meet?</p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Justification/Notes</p>	

<p style="text-align: center;">Were all three non-negotiables in section I met? (Was each component marked "yes"?)</p>	<p style="text-align: center;">Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
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<p>SECTION II: ADDITIONAL ALIGNMENT CRITERIA AND INDICATORS OF QUALITY</p>
<p><i>Materials must meet all non-negotiable criteria in Section I to be aligned to the course standards and receive state approval.</i></p> <p>Section II includes additional criteria for alignment to the course standards as well as indicators of quality. Instructional materials evaluated against the criteria in Section II will be rated on the following scale:</p> <ul style="list-style-type: none"> <input type="checkbox"/> 2 – (meets criteria): A score of 2 means that the materials meet the full intention of the criterion in all grades. <input type="checkbox"/> 1 – (partially meets criteria): A score of 1 means that the materials meet the full intention of the criterion for some grades or meets the criterion in many aspects but not the full intent of the criterion.

□ **0** – (does not meet criteria): A score of 0 means that the materials do not meet many aspects of the criterion.

Section II(1). ADDITIONAL ALIGNMENT CRITERIA	SCORE	JUSTIFICATION/NOTES
<p>A. Materials are aligned to relevant national and/or industry standards where appropriate. For example, <i>Mechatronics I</i> materials routinely make reference to and reinforce connections with national industry certification standards from companies like Siemens.</p>	2	<p>The textbook material routinely references standards and codes of professional organizations such as the Code of Professional Conduct of the American Institute of Certified Public Accountants (AICPA).</p>
<p>B. Materials are aligned to discipline-specific content or pedagogical frameworks frequently used by professionals in associated industries. For example, <i>Differentiating Instruction</i> materials routinely make reference to and reinforce connections with instructional strategies that meet the educational needs of the student, as specified in the standards.</p>	2	<p>Although it is not explicitly mentioned in the textbook, the publisher states on the companion website that the text materials align with the National Business Education Association standards. The core material is what is typically taught in an advanced accounting course regardless of the textbook used.</p>
<p>C. Connections are made to discipline-specific professional societies and organizations, and their value is clearly communicated in the materials. For example, <i>School Counseling</i> materials routinely make reference to and reinforce connections with the American School Counselor Association (ASCA).</p>	2	<p>The text materials routinely make reference to professional organizations in the field, and thoroughly encourages students to access their codes and standards. Some of the</p>

		<p>standards of professional organizations discussed in the book include the American Institute of Certified Public Accountants (AICPA), the Code of Professional Standards of the Association of Certified Fraud Examiners.</p>
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Section II(2). SEQUENCE AND PROGRESSION OF STANDARDS	SCORE	JUSTIFICATION/NOTES
<p>A. Connections are made within a course between knowledge and skills, where these connections are appropriate and natural, as set forth by the standards.</p>	<p>2</p>	<p>The connections between knowledge and skills flow naturally throughout the textbook.</p> <p>The teacher's edition of the textbook makes continuously connections between knowledge and skills, for example, the "Bridge" subsections that ask teachers to remind students about other topics in the book as well as other guiding notes to the teachers.</p>

<p>B. Materials are vertically coherent with previous courses and these connections are made clear in the materials. The connections are explicit to the other materials in the course.</p>	<p>2</p>	<p>The textbook excellently continues from the materials of the previous course.</p>
<p>C. For materials in a series, content progressions reflect the progressions as seen in the standards. These progression connections are clearly indicated in the materials. Any discrepancies in content progressions enhance the required learning in each course and are clearly aimed at helping students meet the standards as written.</p>	<p>2</p>	

<p>Section II(3). TEACHER SUPPORTS</p>	<p>SCORE</p>	<p>JUSTIFICATION/NOTES</p>
<p>A. Materials support teachers in ways such as the following: planning (including ideas for pacing), sample lessons, laboratory applications, projects, vocabulary, and instructional strategies.</p>	<p>2</p>	<p>The publisher provides the following teacher support materials:</p> <p>1- teacher’s edition of the textbook: contains teaching tips, answers to end-of-chapter questions.</p> <p>2- Teacher’s companion website: the website contains the following additional items:</p> <ul style="list-style-type: none"> - Power point presentations - Crossword puzzle games - flashcards

		<ul style="list-style-type: none"> - Solutions - Test bank for Angel platform - Lesson plans - Spreadsheet activities - Printable tests - Other resources <p>There is no digital form of the textbook available and/or the publisher did not provide any means for an Online MindTap Course platform to the reviewer.</p>
<p>B. Materials include teacher-directed materials that explain the role of the practice activities in the classroom and in students' content development. Problems and activities present opportunities for students to make use of and exhibit the skills as they work on mastery of content.</p>	2	<p>The companion website is rich in activities that are directed at the teachers as explained above.</p>
<p>C. Opportunities and resources are provided for teachers to conduct independent study to enhance their own understanding and knowledge of course topics. Materials provide avenues to seek and identify quality professional development in a manner that will support student learning.</p>	1	<p>Significant effort was spent in producing this book and its materials by the publisher and author. However, despite that a lot of support material is provided to the teachers, there are not many additional resources for teachers to conduct independent research. Also there is no explicit statement from the publisher that</p>

		the companion website contents will be provided for free to the teachers and/or students.
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Section II(4). USABILITY	SCORE	JUSTIFICATION/NOTES
A. Materials can be accessed in a variety of formats and media, including but not limited to printed textbooks, digital storage devices, online applications, and cloud-based forums.	1	<p>The textbook material can be accessed in the following formats:</p> <ul style="list-style-type: none"> 1- Printed textbook with index. 2- There seems to be a digital format online "Automated Accounting Online" but no access to it was given to the reviewer. <p>The publisher did not provide any Online textbook format to the reviewer. There is a link to a pdf format of the book, but the link does not work. Though, an online mindtap platform is provided to all other accounting textbooks by the publisher.</p>

		There is a link to the pdf format of the book, but the link does not work Thus, there is no evidence that the textbook is available in any online nor offline digital format.
B. Materials are clear and easy to read for students, teachers, and parents. The design and graphics do not distract from the course content and are appropriately placed.	2	The materials are easy to read, and with adequate graphics.
C. Materials include supports for all learners, e.g., ELs, students who are below grade level, advanced students.	2	The textbook includes suggested strategies for each of the following students: 1- ESL students: Strategies for instructors to enhance addressing students with limited English Proficiency (LEP) are found on page T-8. 2- At-risk and visually impaired students on page T-10 3- Students with different learning styles: the textbook provides a guidance for the teacher to teach students with the following learning styles: Print learners, visual

		learners, auditory learners, tactile learners, and kinesthetic learners on page T-11.
D. Materials are culturally and politically sensitive to the full range of potential users, and do not advance unwarranted opinions that are not factually based. All materials strive to present content, not beliefs.	2	The materials are professionally written and are sensitive to the full range of potential users.

Please note any concerns with sensitivity below:

Section II(5). ASSESSMENTS	SCORE	JUSTIFICATION/NOTES
A. Materials include aligned assessments at regular intervals throughout the text(s), or as supplements to the primary instructional materials. Aligned assessments may include end-of-chapter quizzes, unit test modules, and practice exams.	2	<p>The printed textbook comes with additional online resources that include the following:</p> <p>1- Companion website that includes many more exercise</p> <p>Both printed and online materials are rich in exercises that are suitable for all levels.</p> <p>The online materials include interactive exercises such as crossword puzzles.</p>

<p>B. Materials offer ideas and guidance on measuring student progress throughout the duration of the aligned course(s). Formative, interim, and summative assessment strategies are all presented to inform instructional strategy and improvement.</p>	<p>1</p>	<p>the front matter of the Teacher's edition of the textbook offers some ideas and guidance on measuring student progress on pages T-18 and T-19. Also a Lesson Plan is available on the companion website. Therefore, this point is partially met.</p>
<p>C. Materials include assessment accommodations for diverse learners, including sample items that capture multiple measures of student proficiency.</p>	<p>2</p>	<p>There are many forms of exercise that capture multiple measures.</p>

SECTION III (optional): FOCUS AREA

Use this section to capture qualitative observations on an additional area of focus, if presented in the materials. A sample focus area for the Health Informatics program of study is provided in the following. If applicable, fill in the blank table with observations and notes.

<p>III. EXAMPLE: FOCUS IN Health Information Systems</p>	<p>NOTES</p>
<p>A. Materials include coverage of major parameters most frequently reported in health databases.</p>	<p><i>[Insert reviewer evaluation here.]</i></p>
<p>B. Materials draw clear connections between policy and procedures and the legal ramifications of health informatics.</p>	<p><i>[Insert reviewer evaluation here.]</i></p>