

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: Accounting 9780021400881 Level(s)/Course(s): 5910

Publisher: McGraw Hill Copyright Year: 2016

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 __x__	No _____
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 __x__	No _____
C. Materials focus equally on the <i>conceptual knowledge</i> as well as the <i>technical skill</i> outlined in the standards.	Yes __x__	No _____
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 __x__	No _____

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 __x__ No _____**Justification/Notes**

The book meets about 97% of the standards. The book addresses standard 3 on pages 23 and 24, but it does not go in an adequate depth to address this standard.
Also the book does not introduce a few terms such as Just-in-Time (JIT) Inventory, but in overall, it meets all the non-negotiable criteria.

*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 I (5910)

Evidence of 80% Alignment with Standards			
Standard	Yes	No	Evidence (e.g. page numbers and/or examples of inclusion)
1. Define the role of accounting in business, and compare and contrast the various functions and roles of accountants and bookkeepers. Explain the importance of accounting in both for-profit and non-profit businesses.	X		Alignment with this standard is in chapter 1 of the book.
2. Drawing on research from sources such as the American Institute of Certified Public Accountants (AICPA) and the Bureau of Labor Statistics (BLS), identify the skills needed to succeed in accounting and finance-related fields. Using real-time labor market data, investigate opportunities for job growth in these fields. Take a career interest inventory to assess goals and aptitudes, and develop a career plan based on the results.	X		Pages 7-23
3. Research authentic vacancy announcements for accounting professionals on online job boards or the websites of major companies. Compare interests and skills from the career interest inventory with the requirements listed in job descriptions, such as education credentials and work experience. Based on the research, develop a profile of one such position, detailing what the typical work day, salary, and responsibilities of a chosen accounting professional look like in a given location and/or sector of the financial industry.	X		Pages 23-24
4. Define the double-entry accounting system. Examine the accounting equation and the rules of debit and credit. Categorize specific accounts (i.e., assets, liabilities, owner’s equity, etc.) and analyze the impact of simple transactions on the accounting equation.	X		Pages 82-84 and 94
5. Using the fundamental steps of transaction analysis, demonstrate a thorough understanding of the accounting cycle by performing the	X		Pages 135-151; 179-182; 199-209; 253-265; 523-537

<p>following: a. Collect and analyze source documents, including invoices, receipts, memorandums, check stubs, and calculator tape b. Analyze each transaction c. Journalize each transaction and post to ledgers d. Prepare a trial balance and work sheet e. After journalizing, posting, and adjusting, prepare a post-closing trial balance f. Prepare financial statements (i.e., balance sheet, cash flow statement, income statement, change in equity statement, etc.) For example, review sample transactions presented either through source documents or in narrative form, then determine what accounts are affected and whether they increase or decrease as a result of the transaction. Classify the accounts as assets, liabilities, or owner's (shareholders) equity, and create journal entries. Students should use both manual and computer based methods to develop accounting solutions in this course.</p>			
<p>6. Outline the major stages of the merchandising business cycle and review inventory control and payment terms (i.e., just-in-time [JIT] inventory, cash, trade, quantity, seasonal discounts, etc.). While examining the financial records of a business, determine the cost of merchandise inventory and cost of merchandise sold for a given range of products in a specified time period, analyzing the impact on business profitability. For example, perform simple "what if" analysis to determine the range of profitability, based on changing variables of the cost of merchandise sold and merchandise inventory in relationship to operating costs, such as salaries, equipment, supplies, and overhead.</p>	X		383-403
<p>7. Examine financial statements and analyze the effects of changing revenue and expenses on net income and assets. Identify trends within a company's financial information and compare and contrast present performance to past performance, as well as to industry competitors and overall averages. Evaluate the impact of basic changes in current assets, liabilities, revenues, and net income on liquidity and profitability. For example, an increase in the cash in bank account will drive an increase in the current and quick ratios (liquidity) of a company. Based on the analysis, develop business strategies to improve liquidity and profitability.</p>	X		555-587
<p>8. Explore cash control systems, and evaluate the importance of these systems to the security and stability of a business. Outline and</p>	X		281-302

demonstrate the steps for maintaining a checking account, including properly writing checks, tracking the check book balance, and reconciling that balance with the bank statement. Practice journalizing NSF (Not Sufficient Funds) checks, bank fees, and business credit card fees.			
9. Compare and contrast different means of paying employees, evaluating which methods provide the best motivation to reach company goals. Establish a complete payroll system, including reviewing various means of tracking hours worked, completing a payroll register, preparing an employee earnings record, and cutting employee checks. Journalize and post for each account affected in the process.	X		313-377
10. Use the federal tax tables published by the Internal Revenue Service (IRS) to calculate the correct tax withholding for each employee, justifying the selection. Journalize and post to reflect the payment of the ongoing payroll liabilities, including Federal Income Tax, Social Security and Medicare taxes, Medical Insurance, and any other withholdings.	X		349-377
11. Analyze the need for strong ethics in the field of accounting and for ongoing reputable business operations. Determine how GAAP (generally accepted accounting principles) rules serve the business world and create a standard for building and evaluating financial statements. Conduct research on various fraud cases and report on how they were discovered. Submit an analysis on which of the GAAP rules were violated and write persuasively to describe what could have been done to prevent these frauds.	X		38; 116; 206; 389; 560; 673; 706; 739; 835-846
12. Develop and refine clear verbal and written communication techniques in order to properly describe and explain accounting methods and procedures. Practice narrating such procedures to mock “peer clients” as would a financial service professional, translating technical concepts into everyday language a potential customer could understand. Through small group projects and presentations, gain an understanding of the importance of teamwork and leadership, and model proper interpersonal business behavior needed to establish rapport and trust with clients.	X		26-27; 76-77; 102-103; 130-131; 162-163; 304-305; 638-639; 668-669; 696-697; 726-727
13. As part of a collaborative or end-of-course project, conduct a mock accounting review to demonstrate workplace skills required in the profession. Interpret and analyze financial documents to derive	X		194-195; 306-307; 374-377; 584-587; 780-783; 828-831

<p>accounting solutions. Prepare a glossary of key terms to help explain the recommendations and procedures, citing evidence from financial document analysis. Upon completion of the project, deliver a presentation or create a summary document demonstrating the ability to communicate the accounting process, explaining how procedures and principles were followed to achieve project goals.</p>			
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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 ___x___	No _____
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 ___x___	No _____
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 ___x___	No _____
D. Materials support the development of fluency, including regular opportunities to practice knowledge and skills, appropriately apply tools, and use technology.	Yes ___x___	No _____
E. Domain-specific vocabulary and industry terminology are frequently used to explain topics, or to make connections to key workplace activities.	Yes ___x___	No _____
To be aligned to the standards, all five indicators of Rigor must be marked Yes.	Meet? Yes ___x___ No _____	

Justification/Notes

The textbook comes with an Instructor's edition and a Chapter Study Guide and Working Papers. The book is divided into 29 chapters in six units; each chapter contains two or three sections that end with a section Assessment; each chapter has end-of-chapter problems. The textbook materials are rich in problems and questions of different types and levels, and of a suitable rigor level.

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.

METRICS:

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.	Yes ___x___	No _____
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.).	Yes __X__	No _____
C. Connections to relevant certifications and other credentials are clearly explained, and their value in industry is communicated where appropriate.	Yes ___x___	No _____
D. Materials provide opportunities for students to practice and reflect upon 21st century (or "soft") skills.	Yes ___x___	No _____

<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 style="text-align: center;">Yes <u> X </u> No <u> </u></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 <u> X </u> No <u> </u></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. <input type="checkbox"/> 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 is aligned to the National Business Education Association (NBEA). The correlation document is displayed by the publisher on the Teacher's companion website.</p>
<p>B. Materials are aligned to discipline-specific content or pedagogical frameworks frequently used by professionals in associated industries. For example, Differentiating Instruction 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>The core material is what is typically taught in an accounting course regardless of the textbook used. Therefore the materials meet the needed framework frequently used by professionals.</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 make reference to some professional organizations in the field, and encourages students to explore these organizations such as the American Payroll Association (APA), the Americal Bankers Association (ABA), American Institute of Certified Public Accountants (AICPA), and the Institute of</p>

		Management Accountants (IMA)
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Section II(2). SEQUENCE AND PROGRESSION OF STANDARDS	SCORE	JUSTIFICATION/NOTES
A. Connections are made within a course between knowledge and skills, where these connections are appropriate and natural, as set forth by the standards.	2	The connections between knowledge and skills flow naturally throughout the textbook, and encourage students to explore. The teacher's edition of the textbook makes continuously connections between knowledge and skills, with teaching tips, focus, and closing points.
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.	2	
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.	2	

Section II(3). TEACHER SUPPORTS	SCORE	JUSTIFICATION/NOTES
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<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> <ol style="list-style-type: none"> 1- teacher's edition of the textbook: contains quizzes, answers to end-of-chapter questions, reading strategies, critical thinking and math practice exercises. 2- Teacher's companion website: the website contains the following additional items: <ul style="list-style-type: none"> - Power point presentations - The Teacher's edition textbook in pdf format - Ideas for accounting games - Answer key for Working papers - Quickbook activities - Correlations to the NBEA standards - Spreadsheet activities - Printable tests - Other resources
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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.	2	The companion website is rich in activities that are directed at the teachers as explained above.
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.	1	Although numerous support material is provided to the teachers, there are not many additional resources for teachers to conduct independent research, other than the correlations to the NBEA standards. Also, it is not known by the reviewer if the companion website contents will be provided for free to the teachers.

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.	2	The textbook material can be accessed in the following formats: 1- Online textbook: searchable 2- Available for teachers to download in pdf format. 3- Printed textbook with index.

		However, No evidence was found that an audio form of the book is available, also it is not known if the online form of the textbook can be accessed by smart phones.
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 materials are rich in exercises that are suitable for all levels. It should be noted however, that no interactive exercises were found in the online support material such as matching exercises, vocabulary games,..etc.
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
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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	The printed and online materials are rich in exercises that are suitable for all levels. However, a pointed above, there is no presence of any interactive exercises in the online materials.
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.	1	Although a large number of exercise, quizzes, exams, and other assessment modules are found online and in the printed text, there is no indication that the materials offer guidance on measuring student progress and assessment strategies.
C. Materials include assessment accommodations for diverse learners, including sample items that capture multiple measures of student proficiency.	2	There are many forms of exercise that capture multiple measures.

SECTION IIII (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.

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