

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- Multicolumn Journal 9781337565424** Level(s)/Course(s): **5910**

Publisher: **Cengage** Copyright Year: **2019**

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 addresses more than 95% of the standards needed for the 5910 course. The book contains end-of-lesson and end-of-chapter problems. Some questions includes “Auditing for Errors” problems which helps students enhance their ability to perform audits.

Standard 8 is partially satisfied, the book does not address journalizing bank and business credit card fees, but it does go over journalizing dishonored checks (including NSF checks) on pages 135-139.

Although the book elaborates very nicely on different careers in accounting on a personal level, by introducing a real person who works in that career such as highlighting the tasks performed by a Forensic Accountant on page 68, however, the book does not support that with data-driven evidence and statistics of the Bureau of Labor to identify needed skill sets. The Bureau of Labor is not mentioned anywhere in the text.

In addition to that, the book does not address the different career interests that the students might have, and does not include an exercise for developing a career plan for students, thus it does not fully address standard 2.

The book briefly describes the Accounting Cycle in two different locations (as a closing for section 8-2 on page 228 for a service business and again as a closing for section 16-5 on page 504 for a merchandising business). Although Standard 5 is fully addressed in the book, introducing the Accounting Cycle could be made more adequate for high school students by highlighting the Accounting Cycle in a section of its own.

Standard 6 is not fully satisfied, because the book does not clearly outline the major stages of a business cycle.

The book continuously makes reference to many related national and international standardizing organizations such as AICPA and IASB.

In conclusion, the book satisfies more than 95% of the state standards, but there is a room for improvement, in particular to make the textbook more adequate for high school students such as engaging students in exploration of career paths and highlighting some accounting fundamentals in separate sections.

*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		As outlined by publisher correlations, alignment with this standard is in chapter 1 of the book. It can also be found in pages 50, 158, and 231-236
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	X		This standard is partially covered on pages 68, 733, 157-158, 299, 584. However the book does not take a career interest inventory to assess career goals in students.

inventory to assess goals and aptitudes, and develop a career plan based on the results.			
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		This standard is addressed in the "Careers in Accounting" readings throughout the book, such as on pages 12,68, 142, 204, 258, 335, 385, 461, 536, 590, and 733
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		This standard is addressed in pages 4-28, and 35-59 and 199-216, and 376-455
5. Using the fundamental steps of transaction analysis, demonstrate a thorough understanding of the accounting cycle by performing the 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.	X		Although the book thoroughly introduces and elaborates on the steps and the a-f elements of the Accounting Cycle, the book does not emphasize the cycle itself in a separate section, but rather, the accounting cycle is mentioned in two locations at the end of a section in each location. This standard is thoroughly addressed throughout the book.
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	X		The standard is partially fulfilled. The book does not explicitly present a merchandising business cycle, but it does thoroughly address the different stages of the cycle.

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.			The book also introduces inventory control terms.
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.	X		This is addressed on pages 29, 55, 89, 119, 152, 130-131, 375, and 513-537
8. Explore cash control systems, and evaluate the importance of these systems to the security and stability of a business. Outline and 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.	X		This is addressed in pages 120-154
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		The activities shown on pages 346-392 address this standard
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		Activities on pages 344-364
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	X		The Ethics in Action activities throughout the book address this standard.

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.			
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		There are activities throughout the book that address communication techniques such as the activity Oral Communication of Accounting Information found on page 145
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 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.	X		There are comprehensive simulation projects in the book such as the simulation found on page 239.

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

There is a wide range of questions and problems in the book that reinforce literacy and mathematics instruction. There are questions and problems in the book are technical, conceptual, and research-oriented.

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 ____

To be aligned to the standards, all four indicators of Postsecondary and Career Readiness must be marked Yes.	<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>The book makes connection of certain certifications to careers, for example on page 68, it asks the student to research schools that offer certifications in Forensic Accounting.</p> <p>The book continuously highlights career opportunities aligned with entry and exit points to and from appropriate postsecondary programs. For example, the book states that a four-year college degree is required as well as a Accountant CPA certification for the Controller position on page 385. Other mentions of required degrees and certifications are found in the Reading Activities throughout the book.</p> <p>Thus the book satisfies all the requirements in section I (3).</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>

- **2** – (meets criteria): A score of 2 means that the materials meet the full intention of the criterion in all grades.
- **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 is very similar to the General Journal textbook material. It routinely references standards and codes of professional organizations such as the Code of Professional Conduct of the American Institute of Certified Public Accountants (AICPA). The publisher displays the correlations of the textbook with the NBEA standards on pages T-24 to T-30</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>The text material seems to align with the National Business Education Association standards. Correlations are found on pages T-24 to T-31. The core material is what is typically taught in an accounting course regardless of the textbook used. Therefore the materials</p>

		meet the needed framework frequently used by professionals.
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).	2	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 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.

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.

		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.
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
A. Materials support teachers in ways such as the following: planning (including ideas for pacing), sample lessons, laboratory applications, projects, vocabulary, and instructional strategies.	2	The publisher provides the following teacher support materials: 1- teacher's edition of the textbook: contains teaching tips, answers to

		<p>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 - Solutions - Test bank for Angel platform - Lesson plans - Spreadsheet activities - Printable tests - Other resources <p>3- Online MindTap Course platform: contains the online book with audio readspeaker</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.	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	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 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.	2	<p>The textbook material can be accessed in the following formats:</p> <ul style="list-style-type: none"> 1- Online textbook: searchable, within a platform such as MindTap platform 2- Printed textbook with index. 3- Audio Readspeaker in the MindTap platform <p>However, no evidence was found that the textbook is available in an offline digital format such as a pdf format.</p>

		Also it is not known by the reviewer if the online form of the textbook can be accessed by smart phones and tablets.
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> <ul style="list-style-type: none"> 1- Online course using the MindTap platform 2- Companion website that includes many more exercise <p>Both printed and online materials are rich in exercises that are suitable for all levels.</p> <p>The online materials include interactive</p>

		exercises such as crossword puzzles.
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	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.
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 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.

III. EXAMPLE: FOCUS IN Health Information Systems	NOTES
A. Materials include coverage of major parameters most frequently reported in health databases.	[Insert reviewer evaluation here.]

<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>
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