

## Instructional Materials Evaluation Criteria – Accounting II

**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 and use accounting terminology and generally accepted accounting principles effectively.			
Develop and demonstrate critical thinking.			
Develop and demonstrate problem solving skills.			
Develop 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.			

**Standard II: Students will prepare payroll records.**

Objectives	Covered Yes/No	Comments on Coverage	Percentage of
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			Coverage
Prepare and maintain payroll records using manual and computerized systems.			
Calculate earnings at an hourly and piece rate and on a salary, commission, and salary/commission basis.			
Calculate deductions including federal income tax, Social Security tax, Medicare tax, state income tax, and other deductions to determine net pay.			
Calculate employer's payroll taxes (e.g., Social Security, Medicare, federal unemployment, and state unemployment) and employee benefits paid by the employer.			
Prepare payroll reports.			
Make Journal Entries related to payroll.			

<b>Standard III: Apply accepted accounting principles to sales, purchases, cash receipts and cash payment/disbursement transactions.</b>			
Objectives	Covered Yes/No	Comments on Coverage	Percentage of Coverage
Verify and analyze various source documents related to business transactions.			
Analyze and journalize transactions of merchandise sold for cash, on account, or by credit card; post to proper ledger accounts, prove subsidiary ledger by preparing a schedule of			

<b>accounts receivable.</b>			
<b>Analyze and journalize cash receipts' transactions; post to proper ledger accounts.</b>			
<b>Analyze and journalize purchases of merchandise on account; demonstrate a knowledge of net purchases; post to proper ledger accounts; prove subsidiary ledger by preparing a schedule of accounts payable.</b>			
<b>Analyze and journalize transactions for the return of merchandise and post to the appropriate ledger accounts.</b>			
<b>Standard IV: Students will demonstrate the ability to handle uncollectible accounts/bad debts.</b>			
<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Justify the need for writing off uncollectible accounts/bad debts.</b>			
<b>Explain the differences between the direct write-off and allowance method.</b>			
<b>Identify and apply the following allowance methods to arrive at the estimate of uncollectible accounts/bad debts: Total Sales, Net Sales and Percentage of Accounts Receivable.</b>			
<b>Develop an Aging of Accounts Receivable Chart.</b>			
<b>Journalize and post the adjusting entries for collecting a previously</b>			

written-off account.			
<b>Standard V: Students will demonstrate and explain the principles for handling depreciation of assets.</b>			
<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
Justify and explain the need for recording the depreciation of assets.			
Estimate depreciation expense, using the Straight-Line method.			
Journalize and post the adjusting entry for depreciation.			
<b>Standard VI: Students will prepare adjusting entries and financial statements.</b>			
<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
Identify trial balance accounts to be adjusted.			
Students will analyze the need for able to prepare adjusting entries.			
Prepare a Trial Balance.			
Prepare and Adjusted Trial Balance.			
Journalize and post adjusting entries.			
Prepare a formal Income Statement for a Merchandising business.			
Prepare a Classified Balance Sheet.			
Prepare a Statement of Owner's Equity/Partner's Equity/Retained Earnings.			

<b>Prepare and explain the purposes of each financial statement and describe the way they articulate with each other.</b>			
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**Standard VII: 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 for a Merchandising business.</b>			
<b>Journalize and post the closing entries.</b>			
<b>Prepare and Post-Closing Trial Balance.</b>			

**Standard VIII: Students will identify and explain three forms of business ownership: Sole Proprietorship, Partnership and Corporation.**

<b>Objectives</b>	<b>Covered Yes/No</b>	<b>Comments on Coverage</b>	<b>Percentage of Coverage</b>
<b>Identify the three forms of business ownership.</b>			
<b>List the advantages and disadvantages of each form of business ownership.</b>			
<b>Prepare financial statements for each form of business ownership.</b>			

**Standard IX: Students will demonstrate an understanding of the following recommended enrichment activities (OPTIONAL STANDARD).**

		<b>Comments on Coverage</b>	<b>Percentage</b>
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<b>Objectives</b>	<b>Covered Yes/No</b>		<b>of Coverage</b>
<b>Develop and use an inventory system.</b>			
<b>Use LIFO, FIFO, or the Weighted Average method for calculating ending inventory.</b>			
<b>Use the Gross Profit method of estimating inventory.</b>			
<b>Understand the use various tax forms.</b>			
<b>Explore Internet websites 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.	