



Faculty Review of Open eTextbooks

The [California Open Educational Resources Council](http://www.cool4ed.org) has designed and implemented a faculty review process of the free and open etextbooks showcased within the California Open Online Library for Education (www.cool4ed.org). Faculty from the California Community Colleges, the California State University, and the University of California were invited to review the selected free and open etextboks using a rubric. Faculty received a stipend for their efforts and funding was provided by the State of California, the William and Flora Hewlett Foundation, and the Bill and Melinda Gates Foundation.

Textbook Name:

Financial Accounting



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Find it: [eTextbook Website](#)

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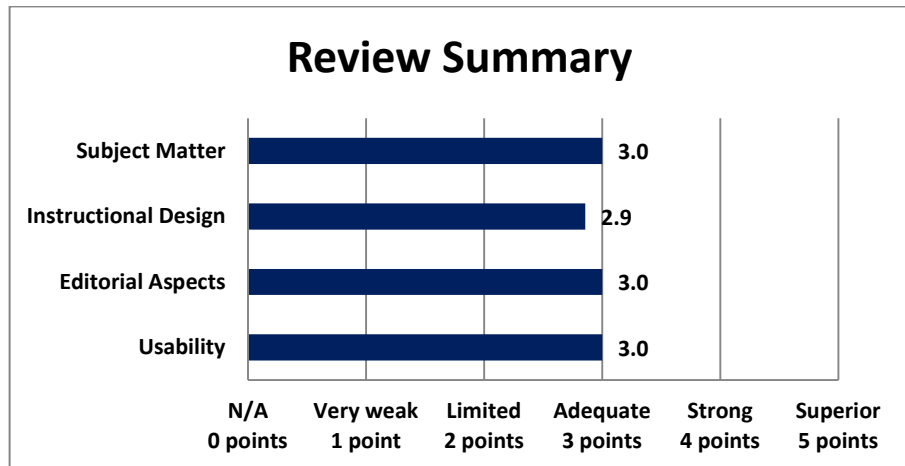
Format Reviewed:

[Word](#)

A small fee may be associated with various formats.

Date Reviewed:

October, 2014



California OER Council eTextbook Evaluation

CA Course ID: [ACCT 110](#)

Subject Matter (30 possible points)	N/A (0 pts)	Very Weak (1pt)	Limited (2 pts)	Adequate (3pts)	Strong (4 pts)	Superior (5 pts)
Is the content accurate, error-free, and unbiased?				X		
Does the text adequately cover the designated course with a sufficient degree of depth and scope?				X		
Does the textbook use sufficient and relevant examples to present its subject matter?				X		
Does the textbook use a clear, consistent terminology to present its subject matter?				X		
Does the textbook reflect current knowledge of the subject matter?				X		
Does the textbook present its subject matter in a				X		

culturally sensitive manner? (e.g. Is the textbook free of offensive and insensitive examples? Does it include examples that are inclusive of a variety of races, ethnicities, and backgrounds?)						
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Total Points: 18 out of 30

Please provide comments on any aspect of the subject matter of this textbook:

- Text states that there are opening and closing videos for each chapter, but I could not find them.
- There is a link to self-study multiple choice questions which are helpful to students.
- The "Key Takeaway" feature is valuable for students.
- Very good "practice test questions" which are helpful for students.
- This text is different than a typical financial accounting text--it is geared to a non-accountant with managerial experience.
- Insufficient end of chapter exercises.

Instructional Design (35 possible points)	N/A (0 pts)	Very Weak (1pt)	Limited (2 pts)	Adequate (3pts)	Strong (4 pts)	Superior (5 pts)
Does the textbook present its subject materials at appropriate reading levels for undergrad use?				X		
Does the textbook reflect a consideration of different learning styles? (e.g. visual, textual?)				X		
Does the textbook present explicit learning outcomes aligned with the course and curriculum?				X		
Is a coherent organization of the textbook evident to the reader/student?				X		
Does the textbook reflect best practices in the instruction of the designated course?				X		
Does the textbook contain sufficient effective ancillary materials? (e.g. test banks, individual and/or group activities or exercises, pedagogical apparatus, etc.)			X			
Is the textbook searchable?				X		

Total Points: 20 out of 35

Please provide comments on any aspect of the instructional design of this textbook:

- Did not see a Test Bank.

Editorial Aspects (25 possible points)	N/A (0 pts)	Very Weak (1pt)	Limited (2 pts)	Adequate (3pts)	Strong (4 pts)	Superior (5 pts)
Is the language of the textbook free of grammatical, spelling, usage, and typographical errors?				X		
Is the textbook written in a clear, engaging style?				X		
Does the textbook adhere to effective principles of design? (e.g. are pages laid out and organized to be clear and visually engaging and effective? Are colors, font, and typography consistent and unified?)				X		
Does the textbook include conventional editorial features? (e.g. a table of contents, glossary, citations and further references)				X		
How effective are multimedia elements of the textbook? (e.g. graphics, animations, audio)				X		

Total Points: 15 out of 25

Please provide comments on any editorial aspect of this textbook.

- Chapter 8--8.1 has 3 learning objectives, but lists 4 of them.
- Merging cost flow assumptions with both periodic and perpetual inventory systems is too complicated for beginning accounting students; I recommend focusing on one system, but covering the other in an appendix.
- The Comprehensive Problem is very time consuming; the students can learn the concepts looking at more condensed material.

Usability (25 possible points)	N/A (0 pts)	Very Weak (1pt)	Limited (2 pts)	Adequate (3pts)	Strong (4 pts)	Superior (5 pts)
Is the textbook compatible with standard and commonly available hardware/software in college/university campus student computer labs?				X		

Is the textbook accessible in a variety of different electronic formats? (e.g .txt, .pdf, .epub, etc.)				X		
Can the textbook be printed easily?				X		
Does the user interface implicitly inform the reader how to interact with and navigate the textbook?				X		
How easily can the textbook be annotated by students and instructors?				X		

Total Points: 15 out of 25

Please provide comments on any aspect of access concerning this textbook.

- No comment.

Overall Ratings						
	Not at all (0 pts)	Very Weak (1 pt)	Limited (2 pts)	Adequate (3 pts)	Strong (4 pts)	Superior (5 pts)
What is your overall impression of the textbook?			X			
	Not at all (0 pts)	Strong reservations (1 pt)	Limited willingness (2 pts)	Willing (3 pts)	Strongly willing (4 pts)	Enthusiastically willing (5 pts)
How willing would you be to adopt this book?		X				

Total Points: 3 out of 10

Overall Comments

If you were to recommend this textbook to colleagues, what merits of the textbook would you highlight?

- I would not recommend this textbook to colleagues, but a differential feature is that it is geared to non-accounting managers.

What areas of this textbook require improvement in order for it to be used in your courses?

- Not as useable as other textbooks I have used.

We invite you to add your feedback on the textbook or the review [to the textbook site in MERLOT](#).
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