



## 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](http://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:

### Accounting



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Find it: [eTextbook Website](#)

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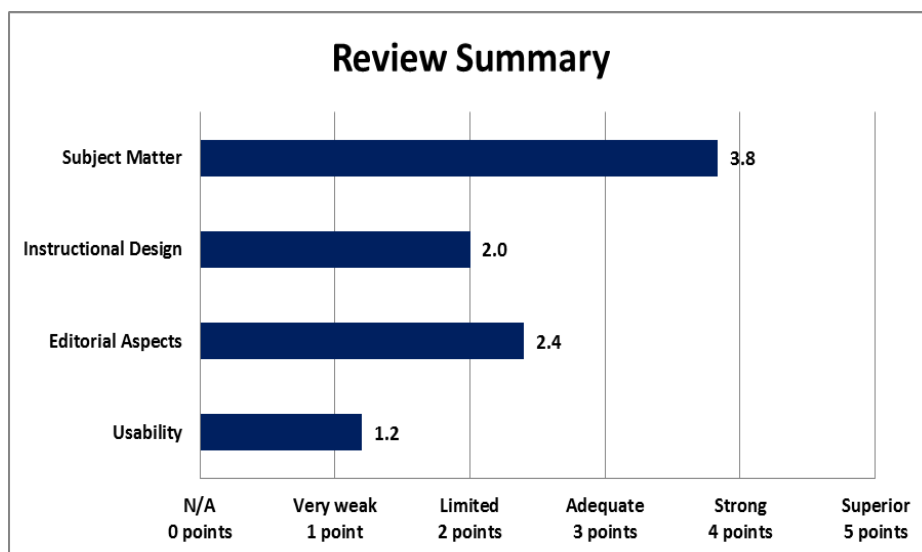
Format Reviewed:

[Online](#)

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 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?)						X	
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Total Points: 23 out of 30

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

- This appears to be a Wikipedia of accounting textbooks. There is intermediate and advanced accounting concepts interspersed with fundamental concepts. A typical student would be overwhelmed by the different concepts being introduced before they understand the basics.
- Most beginning textbooks have a sequential method of developing a foundation in accounting. There is not a sequence here and it would be difficult for me to piece together the particular sections that I would want the students to pay attention to and those that the beginning student should ignore. It would be faster for me to just write the text.

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: 14 out of 35

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

- This might be a good resource to send students to research an aspect of accounting, but it would not be a good fit for the beginning student who doesn't have a good foundation in accounting.

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: 12 out of 25

Please provide comments on any editorial aspect of this textbook.

- No comments.

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				
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Total Points: 6 out of 25

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

- Screen capture software would work to print a section, but the organization would still be a major stumbling block.

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?

- Interesting compilation of accounting thought in a very loose topical outline.

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

- Organization of topics for a beginning financial accounting student so that the topics build on each other without introducing unnecessary detail.

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