

## **Textbook Selection for First-Year Accounting: An Evaluation Checklist Approach**

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### **Abstract**

*The purpose of this paper is to present an approach suitable for the selection of an appropriate textbook using an evaluation checklist designed to focus on the relevant topics and coverage suitable for students undertaking a first-year accounting course at university level. The resulting checklist is derived from the literature and adapted for accounting requirements, the evaluation takes into consideration current forms of textbook availability (eg online and e-book) and provides guidance through an excel spreadsheet evaluation tool.*

**Key words:** *Textbook selection; evaluation checklist; first-year accounting.*

**JEL Classification:** M40

**PsycINFO Classification:** 3530

**FoR Code:** 1301; 1501

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## Introduction

Selecting an appropriate textbook for teaching in any discipline is of vital importance to enabling students in their learning as well providing up-to-date and useful coverage of the topics being taught. There are a number of reasons that textbooks need to be evaluated on a regular basis. Firstly, there is the need to have coverage that is up-to-date and this is especially important in disciplines that are influenced by changes in professional requirements, such as accounting, or changes to legislation, such as taxation law. Secondly, it is desirable to avoid homework questions from becoming irrelevant as a means of providing students with challenging learning exercises they need to be changed. Thirdly, to take advantage of new technology such as online and/or e-book rather than the traditional hard copy (ie paper) format. This also provides for reduced costs for students as well as enabling access to textbooks without the need to carry heavy books around.

In practice it has always been my concern not to change textbooks too regularly, that is when selecting a textbook, the life expectancy of three years is the time frame I consider to be the most desirable. This allows for continuity especially when it comes to reducing costs by allowing for a second-hand market to exist for the particular textbook. Unfortunately, this is not always possible, but it is certainly an underlying consideration.

The selection process is in itself now needs to focus on the advantages that new technology offers in the way of blending approach to teaching so that students may learn at their own pace and in their own way. Hence, a greater emphasis has to be placed on how these changes can be included in the evaluation beyond the mere existence of a traditional paper textbook.

## Background

Textbooks are considered to have a valid and useful place in the education sector even in the modern high-tech world (Friesen, 2017). They have acted as a major conveyor of the curriculum over hundreds of years, evolving as cultural and pedagogical priorities changed. Thus, playing a dominant role in modern education across different disciplines. Their importance according to Sosniak and Perlman (1990) lies in the fact that they serve as a resource which introduces students to concepts that are not immediately obvious or cannot be experienced directly. Environmental issues concerning the use of resources to produce the paper in textbooks and the growth in online education techniques lead to speculation that textbooks may well be going out of favour. However, the humble textbook continues to have a somewhat important role in the education process though the nature of the textbook may change dramatically in the future, that is to say they may become a paperless object.

The role of textbooks can differ with the curriculum, Valverde et al. (2002) suggested that this difference could be explained by the way they operationalise the abstractions of curriculum policy into a process that educators and students can follow. Subsequently, the conceptual model of curriculum, may be broken down into its components of: intended curriculum, implemented curriculum, and attained curriculum (Schmidt et al. 2001; Valverde et al. 2002; Apple 1986). Robitaille and Travers (1992) argued that in the teaching of mathematics there exists a greater dependence upon textbooks than possibly any other discipline.

The literature concerning selection and evaluation of textbooks is largely found in the area of English language teaching (Mukundan, Hajimohammadi & Nimehchisalem, 2011; Mukundan & Ahour, 2010). Examination of this literature reveals that the approaches to selection and evaluation fall within three basic categories. First is the

theoretical-analytical method this focuses on determining the conformity between the textbook and the syllabus in essence this is a comparative evaluation. Second is the special analytic approach which involves undertaking the analysis according to a set of internal didactic criteria. Third is the approach which focuses on the differences between the textbooks in this instance two or more textbooks are compared against a set of criteria to determine the most suitable, in effect another form of comparative evaluation. What is missing is the recognition of just how much technology has and continues to change the role of the textbook, a term that still has meaning at least as a way to impart knowledge in the educational activity.

With this in mind it is important to now make adjustments to the evaluation check list to accommodate the new technological advancements. There are a number of issues that require attention starting with the recognition of input from staff and students. Staff have a vital role to play in helping maintain a constant commitment to the teaching approach and also have valuable insights into what went right and what went wrong with the previous textbooks. Students that have completed the course also have valuable feedback concerning what they found to be good and bad with the previous textbook. All of this should play a part in the completion of the checklist survey.

The technological advancements are varied and depend upon the type of electronic textbook method available. Firstly, the e-book is a very user friendly system and can generally be accessed on any of the popular operating systems, be that Apple, MS Windows or Android. This technology is also based on the replication of the traditional paper based textbook so that it is less of a change for most students but especially those used to paper books.

## **Textbook Evaluation Model**

For the purpose of this paper the examples are drawn from past experience and deal with the evaluation process where four textbooks were examined. The names and details are not provided for this example. The first step in the proposed model starts with the examination of the topics covered by the textbook. Obviously a most important part of the evaluation is to confirm that the textbook is consistent with the curriculum.

The procedure involves checking the topics against the course outline and then allocating a number corresponding to the legend (the legend varies with each table). There is within this process a need to actually review the chapters of the text to determine whether the coverage is adequate, a simple 1, or should the coverage be above average then, a 2 would be awarded. To clarify the process details are provided in Table 1. Note - it is not the intention of this paper to provide a complete evaluation but merely to give a general explanation and present samples of the application along the various stages of development.

**Table 1:**  
*First step in the Evaluation Process*

| Topics  | Text A      | Text B     | Text C     | Text D     |
|---|-------------|------------|------------|------------|
| Accounting Information in the Business Environment                    | 2           | 2          | 1          | 2          |
| Recording Business Transactions                                       | 2           | 2          | 2          | 2          |
| Adjusting the Accounts the Worksheet & Financial Statements           | 2           | 1          | 1          | 2          |
| Completing the Accounting Cycle & Financial Statements                | 2           | 2          | 2          | 2          |
| Accounting for Merchandising Operations - Introduction to GST         | 2           | 2          | 2          | 1          |
| Accounting for Inventories  | 2           | 2          | 1          | 1          |
| Accounting Systems and Specialised Journals                           | 2           | 1          | 1          | 2          |
| Cash and Cash Controls  | 2           | 1          | 1          | 2          |
| Accounting for Fixed Assets and Depreciation – Revaluation & Disposal | 2           | 1          | 2          | 2          |
| Accounting for Receivables and Payables                               | 2           | 1          | 1          | 1          |
| Financial Statement Analysis  | 2           | 2          | 2          | 1          |
| Cost Analysis for Decision Making                                     | 2           | 2          | 0          | 1          |
| Cost Behaviour – CVP relationships                                    | 2           | 2          | 0          | 1          |
| Budgeting   | 2           | 1          | 0          | 1          |
|   | 28          | 22         | 16         | 21         |
|   | <b>10.0</b> | <b>7.9</b> | <b>5.7</b> | <b>7.5</b> |
| Level   | 2           | 1.571429   | 1.142857   | 1.5        |
| Deficiency  | 0           | 0          | 1          | 0          |
| Usefulness  | 0           | 0          | 0          | 0          |

Legend: Assignment values for Table 1

|   |       |
|---|-------|
| 0 | No    |
| 1 | Yes   |
| 2 | Level |

The second step involves comparing the price of the different textbooks and the various alternative formats in which they may be available. Electronic versions are expected to be cheaper than hard copy versions, however, even in the electronic form there are potentially differing prices. For the purpose of this evaluation my personal consideration is to consider what I have identified as an optimal or desirable price and this is used to calculate the weighting and allocation of a score for the price.

**Table 2:**  
Second step in the Evaluation Process

| Price / Costing                           | Text A    | Text B    | Text C   | Text D    | Average   | Optimal   | Text A | Text B | Text C | Text D |
|---|-----------|-----------|----------|-----------|-----------|-----------|--------|--------|--------|--------|
|   |           |           |          |           |           | Desirable |        |        |        |        |
| Hard copy price                           | \$ 122.95 | \$ 122.95 | \$ 95.00 | \$ 124.00 | \$ 116.23 | \$ 100.00 | 23.0   | 23.0   | -5.0   | 24.0   |
| Loose leaf price (ring binder compatible) | \$ 122.95 |           |          |           | \$ 122.95 |           |        |        |        |        |
| On-line price (limited 1 yr)              |           | \$ 80.00  |          | \$ 75.00  | \$ 77.50  |           |        |        |        |        |
| On-line price (unlimited)                 |           |           |          |           |           |           |        |        |        |        |
| e-book price (limited 1 yr)               | \$ 85.00  |           |          |           | \$ 85.00  |           |        |        |        |        |
| e-book price (unlimited)                  |           |           | \$ 80.00 |           | \$ 80.00  |           |        |        |        |        |
| Main Text costing                         | 2         | 2         | 4        | 2         |           |           |        |        |        |        |

Legend: Assignment values for Table 2

|   |           |
|---|-----------|
| 1 | Poor      |
| 2 | Fair      |
| 3 | Good      |
| 4 | V/Good    |
| 5 | Excellent |

The third step draws all of the data created in steps one and two into a more general table of evaluation (Table 3). This requires that further consideration be given to even more aspects that underpin the values being sought of the textbooks. This introduces a focus of attention on sub-headings: *subject matter; readability; instructional design; ancillary materials; production quality; and cost*. All of these are considered essential to the assessment being undertaken for the selection of a suitable textbook.

Now to further emphasise any of the specific questions pertaining to these sub-headings allowance has been built into the table to accommodate a weighting coefficient which serves to strengthen the value placed on a particular area, the coefficient has a multiplier effect within the calculation of the value. Subsequently, greater emphasis can be placed on one or more areas that are considered important from a pedagogical perspective.

Using an Excel spreadsheet makes the process of conducting the evaluation more efficient given that the tables can be linked and this in turn means any adjustments to the principles being followed can be changed with minimal loss of time or effort.

As mentioned previously it is not the intention of this paper to provide a complete and detailed evaluation of a selection of textbooks but merely to establish an approach with various tables that can be used.

**Table 3:**  
*Third step in the Evaluation Process*

| Aspects   | Weighting Coefficient | Text A | Text B   | Text C   | Text D |
|---|-----------------------|--------|----------|----------|--------|
| <b>Subject Matter:</b>  |                       |        |          |          |        |
| 1. Does the content match the course requirement?   |                       | 10.0   | 7.9      | 5.7      | 7.5    |
| 2. Are the topics at the appropriate level?   |                       | 2      | 1.571429 | 1.142857 | 1.5    |
| 3. Will any deficiency require handouts?  |                       | 0      | 0        | 1        | 0      |
| 4. Will this be a useful reference for future courses?  |                       | 0      | 0        | 0        | 0      |
| <b>Readability:</b>   |                       |        |          |          |        |
| 1. Is it written in a clear concise manner?   |                       | 4      | 3        | 2        | 3      |
| 2. Is the textbook in use at another university or has it been subjected to an evaluation?    |                       | 1      | 1        | 1        | 1      |
| <b>Instructional Design:</b>  |                       |        |          |          |        |
| 1. Is the text congruent with the teaching style/approach?                                    |                       | 1      | 1        | 1        | 1      |
| 2. Are adequate examples provided?  |                       | 1      | 1        | 1        | 1      |
| 3. Does text provide objectives & review end-of-chapter questions?                            |                       | 1      | 1        | 1        | 1      |
| 4. Does it tie theory to practice?  |                       | 1      | 1        | 1        | 1      |
| <b>Ancillary Materials:</b>   |                       |        |          |          |        |
| 1. Is the solutions manual adequate?  |                       | 1      | 1        | 1        | 1      |
| 2. Are the audio/visual powerpoint slides adequate?   |                       | 1      | 1        | 1        | 1      |
| 3. Is there LMS (BlackBoard etc) support ?  |                       | 1      | 1        | 1        | 1      |
| 4. Is there a test-bank ?   |                       | 1      | 1        | 1        | 1      |
| 5. Is there a form of study online system?  |                       | 1      | 0        | 0        | 1      |
| 6. Are there other Ancillary materials that are useful?                                       |                       | 1      | 0        | 0        | 0      |
| <b>Production Quality:</b>  |                       |        |          |          |        |
| 1. Is the book durable without being too heavy/large?   |                       | 1      | 1        | 1        | 1      |
| 2. Are typesetting issues such as - font size, colour, margins, presentation etc appropriate? |                       | 1      | 1        | 1        | 1      |
| <b>Cost:</b>  |                       |        |          |          |        |
| 1. Is the cost appropriate to the course requirements/expectations?                           |                       | 23.0   | 23.0     | -5.0     | 24.0   |
| 2. How does the cost compare to competing textbooks?  |                       | 2      | 2        | 4        | 2      |
| <b>Concluding Assignment of Assessment:</b>   |                       | 54.0   | 48.4     | 19.9     | 50.0   |

Legend: Assignment values for Table 3

|   |     |
|---|-----|
| 0 | No  |
| 1 | Yes |

The values for the questions where there are colours in the column for weighting coefficient are obtained by linking them to the previous tables. Textbook A has the highest total value from the evaluation process and based upon this it would be the preferred textbook.

### Concluding Remarks

The textbook evaluation model presented in this paper provides a starting point for future development given that the technological changes that are happening at an exponential rate. Keeping pace with not only the technology it will also be necessary to test, monitor and adapt the changes to accommodate the learning styles and the way in which students engage within the educational systems of the future.

What started off as an instructional guidance note on a model for evaluating and selecting a suitable textbook has led to the realisation that the disciplines of mathematics, science and English language education have devoted a far greater amount of research into the role of textbooks than has occurred in the accounting discipline. Subsequently, there is a need for future research to be conducted into the various issues pertaining to textbooks and alternative sources such as e-books, on-line and active resources from the perspective of the accounting discipline.

To guide future research on accounting textbooks, I offer the following points which were raised by Fan (2011) even though his focus was concerned with future research in mathematics textbooks the basic principles still apply:

- Establish a more solid fundamental conceptualization and theoretical underpinning of the role of textbooks;
- Examine the relationship between textbooks and other variables not only in curriculum, teaching and learning but also in a wider educational and social context;
- Undertake confirmatory research about the relationship of the textbook with the learning outcomes of students.

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