

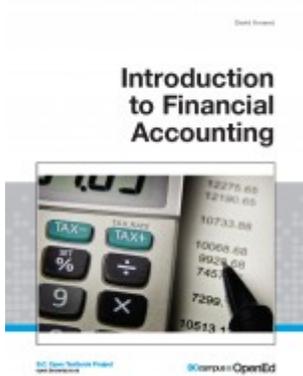


Faculty Review of Open eTextbooks

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 etextbooks 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:

Introduction to Financial Accounting



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Introduction to Financial Accounting by David Annand and Henry Dauderis is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/) noted.

Find it: [eTextbook Website](#)

Textbook Authors:

David Annand and
Henry Dauderis

Reviewed by:

Sy Pearlman

Institution:

California State University,
Long Beach

Title/Position:

Professor

Format

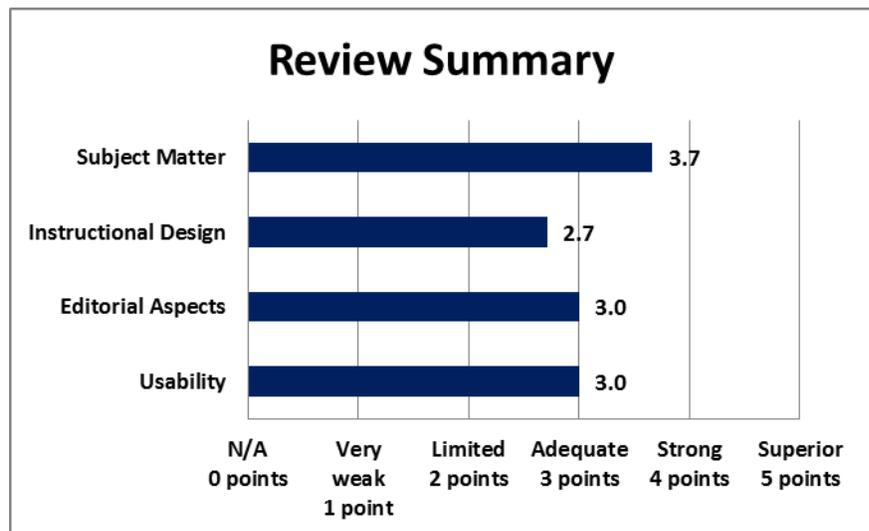
Reviewed:

[Online](#)

A small fee may be associated with various formats.

Date Reviewed:

October 2014



California OER Council eTextbook Evaluation Rubric

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)
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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	

Total Points: 22 out of 30

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

- While the text is comprehensive and complete, it is not engaging for students, It is too detailed and would require much amplification by the professor. I presume the authors are British, because of spelling of "recognising" in chapter 1, page 16 and DP 6-1; also, "amortised" on page 338. In Chapter 7, there should be mention of depletion as it applies to natural resources. I question covering accounting for partnerships (chapter 10) in a financial accounting course; it is not covered in any of the hard copy texts I have used. I prefer covering financial statement ratios in the chapters to which they relate, rather than in one specific chapter.
- I did not see the Test Bank, if one exists.

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: 19 out of 35

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

- Other than end of chapter materials, I did not see any ancillary materials.

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:

- Not up to the hard-copy texts I use or have used in the past.

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:

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			
How willing would you be to adopt this book?	X	Strong reservations (1 pt)	Limited willingness (2 pts)	Willing (3 pts)	Strongly willing (4 pts)	Enthusiastically willing (5 pts)

Total Points: 2 out of 10

Overall Comments

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

- Very detailed and comprehensive. For example, page 109, etc. has more accounts than are necessary to cover the topic. No real-life company examples and scenarios to which beginning accounting students can relate. For example, Nike, Google, Apple, Costco. I fear students will lose interest in the subject matter.

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

- Fewer details, better graphics, better spacing and color coordination for emphasis.

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