

Review of *Introduction to Financial Accounting - 2nd Edition (Revised)*

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| Date submitted |
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Reviewer Information

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| Textbook that was reviewed |
| Introduction to Financial Accounting - 2nd Edition (Revised) |
| For what level would this textbook be appropriate? |
| First Year |
| My name |
| John O'Brien |
| My title/position |
| Open Learning Faculty Member - Delivers courses to 150 learners mainly in BC |
| My institution |
| Thompson Rivers University - Open Learning |

Comprehensiveness

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| The text covers all areas and ideas of the subject appropriately and provides an effective index and/or glossary. |
| This text is well done and matches the level of Horngren's 9th Canadian Edition Volume 1 currently in use. In fact it looks like it also covers the majority of Volume 2 currently in use. The index provided will help learners find key documents/concepts easily. The pdf file can be searched as well. |
| How do you rate the book's overall comprehensiveness? |
| 5 |

Content Accuracy

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| Content, including diagrams and other supplementary material, is accurate, error-free, and unbiased. |
| I scanned all the chapters and found them to be of a high quality. I fully expect the examples, comprehensive problems and problems to be accurate and well laid out for the learners. In the event our organization decides to take up this text, then I will know better how error-free it is. |
| Overall, how do you rate the accuracy of the content? |
| 5 |

Relevance/Longevity

Content is up-to-date, but not in a way that will quickly make the text obsolete within a short period of time. The text is written and/or arranged in such a way that necessary updates will be relatively easy and straightforward to implement.

The text topic as Accounting and has been fairly stable. Changes with IFRS have been folded in lightly through the text. In my opinion, it would be helpful to include additional references to IFRS as appropriate.

Overall, how do you rate the relevance/longevity of the book?

4

Clarity

The text is written in lucid, accessible prose, and provides adequate context for any jargon/technical terminology used.

The material is written clearly with sufficient diagrams to convey the key concept. I found the Accounting Principles to be well done and clearer than the Horngren material.

Overall, how do you rate the clarity of the book?

5

Consistency

The text is internally consistent in terms of terminology and framework.

I found the text organization to closely parallel the text we currently use. The grouping of topics seemed to fit well with what I expected. Basically, the text is consistent in its terminology and framework.

How do you rate the overall consistency of the text?

5

Modularity

The text is easily and readily divisible into smaller reading sections that can be assigned at different points within the course (i.e., enormous blocks of text without subheadings should be avoided). The text should not be overly self-referential, and should be easily reorganized and realigned with various subunits of a course without presenting too much disruption to the reader.

I was easily able to divide the text into smaller parts for delivery in the form of two distance courses similar to what we currently follow.

At one point I was looking for basic payroll journal but found a chapter on Current Liabilities that covered that nicely.

Overall, how do you rate the modularity of the text?

5

Organization/Structure/Flow

The topics in the text are presented in a logical, clear fashion.

The text is aimed at people that may be new to bookkeeping and need a solid grounding in the basic concepts. It provides a solid introduction to concepts with lots of examples to follow. Students familiar with bookkeeping will find the notes an excellent refresher and will build confidence for the new material they will encounter in subsequent chapters.

Overall, how do you rate the organization/structure/flow of the text?

5

Interface

The text is free of significant interface issues, including navigation problems, distortion of images/charts, and any other display features that may distract or confuse the reader.

During my initial review of the text I did not find any issues with the navigation, charts or diagrams. Overall, the text was most professional.

Overall, how do you rate the textbook's interface?

5

Grammatical/Spelling Errors

The text contains no grammatical or spelling errors.

None were noticed in my review of the text. Students may spot the odd issue but I am confident it will not be a tripping point for them.

How do you rate the grammar and spelling of the text?

5

Diversity and Inclusion

The text reflects diversity and inclusion regarding culture, gender, ethnicity, national origin, age, disability, sexual orientation, education, religion. It does not include insensitive or offensive language in these areas.

Well, all business people need someone to help keep score. I doubt accounting is culturally insensitive or offensive in any way.

Overall, how do you rate the diversity and inclusion of the text?

5

Recommendation

Do you recommend this book? If not, why?

I have recommended this text to replace Volume 1 and 2 of Accounting 9th Canadian Version. This is a savings of about \$100 for each text which should be passed on to the students. Education is expensive, we need to support the development of Open Textbooks for use in our Universities