Applied Accounting

Evaluation Form

2025 Curricular Materials Review

# Publisher information

* Publisher Name:
* Title:
* ISBN #:
* Author:
* Copyright:
* Most Recently Published Edition and Website:
* Materials provided for evaluation:
* Intended Teacher Audience(s):
* Intended Student Audience(s):
* Is this curriculum in a digital format, print format, or both?

# Instruction

## Publishing Company

* Complete the curriculum evaluation form below. Please provide written justification as to how the material meets the criterion along with location references. If a justification requires additional space, please submit a response on an additional document.

## Review Team Member:

* Please use information and attachments to complete the curriculum evaluation form.
* Explain any discrepancies between your findings and the provided information.
* Findings, explanations, and comments should directly reflect the rubric.

Scoring for Alignment to Program Standards:

To evaluate each course’s materials for alignment to [**Applied Accounting**](https://cte.idaho.gov/wp-content/uploads/2023/04/applied-accounting-standards-2024.pdf), analyze the materials against the relevant criteria in the tables below. Instructional materials must meet most criteria and metrics to align with program standards.

| 0 PointsNo Alignment | 1 PointPartial Alignment | 2 PointsHigh Alignment | NANot Applicable |
| --- | --- | --- | --- |
| Standard for Applied Accounting is not evident. | There is some evidence of the Standard for Applied Accounting. | Materials explicitly align to and support the Standard for Applied Accounting through regular and authentic engagement opportunities for students. |  |

# CONTENT STANDARD CTE AA.1.0: Professional Organizations and Leadership

### Performance Standard CTE AA.1.1 Student Leadership in Career Technical Student Organizations (CTSO) and Professional Associations

| Student Competencies by Performance Standard | Meets Criteria | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions in addition to page numbers. |
| --- | --- | --- |
| 1. CTE AA.1.1.1 Explore the role of professional organizations and/or associations in the accounting industry.
 | 0 1 2 N/A |  |
| 1. CTE AA.1.1.2 Define the value, role, and opportunities provided through career technical student organizations.
 | 0 1 2 N/A |  |
| 1. CTE AA.1.1.3 Engage in career exploration and leadership development.
 | 0 1 2 N/A |  |

# CONTENT STANDARD CTE AA.2.0: accounting careers

### Performance Standard CTE AA.2.1 Career Pathways

| Student Competencies by Performance Standard | Meets Criteria | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions in addition to page numbers. |
| --- | --- | --- |
| 1. CTE AA.2.1.1 Identify career pathways related to accounting skill sets within the Business Management and Administration Career Cluster.
 | 0 1 2 N/A |  |
| 1. CTE AA.2.1.2 Identify industry certifications (e.g., Certified Bookkeeper, CPA, CIA, CMA) relevant to career pathways within the accounting profession.
 | 0 1 2 N/A |  |
| 1. CTE AA.2.1.3 Identify certifications related to industry-standard information technology applications (e.g., MOS, Excel, QuickBooks).
 | 0 1 2 N/A |  |
| 1. CTE AA.2.1.4 Describe the educational requirements (e.g., bachelor’s degree, master’s degree) for career pathways in the accounting profession.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.2.2 Accounting Ethics

| Student Competencies by Performance Standard | Meets Criteria | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions in addition to page numbers. |
| --- | --- | --- |
| 1. CTE AA.2.2.1 Describe the importance of business ethics and accurate reporting in accounting.
 | 0 1 2 N/A |  |
| 1. CTE AA.2.2.2 Describe types of ethical violations and accounting-related fraud and their impacts.
 | 0 1 2 N/A |  |
| 1. CTE AA.2.2.3 List organizations that govern the accounting industry, and describe their functions to oversee, police, or enforce standards (e.g., FASB, SEC, IASB).
 | 0 1 2 N/A |  |
| 1. CTE AA.2.2.4 Describe trends in accounting, including technological advances.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.2.3 Business Ownership Structures

| Student Competencies by Performance Standard | Meets Criteria | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions in addition to page numbers. |
| --- | --- | --- |
| 1. CTE AA.2.3.1 Identify types of business ownership structures (e.g., sole proprietorship, partnership, corporation).
 | 0 1 2 N/A |  |
| 1. CTE AA.2.3.2 Compare types of business ownership structures and the accounting methods they employ.
 | 0 1 2 N/A |  |

# CONTENT STANDARD CTE AA.3.0: Accounting concepts, procedures, and strategies

### Performance Standard CTE AA.3.1 Accounting Concepts and Fundamentals

| Student Competencies by Performance Standard | Meets Criteria | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions in addition to page numbers. |
| --- | --- | --- |
| 1. CTE AA.3.1.1 Describe the importance of following basic accounting principles (e.g., revenue recognition, cost, matching, objectivity/neutrality, full disclosure) within generally accepted accounting principles (GAAP).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.2 Describe the importance of following basic accounting assumptions (e.g., consistency, going concern, time period, economic entity) within GAAP.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.3 List the sequential steps in the accounting cycle.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.4 Compare accrual accounting and cash-basis accounting.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.5 Analyze the impact of business transactions on the accounting equation.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.6 Classify accounts as assets, liabilities, or owner’s equity.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.7 Prepare a chart of accounts.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.8 Analyze transactions, using T accounts.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.9 Identify source documents.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.10 Describe the purposes of journals and double-entry accounting.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.11 Journalize transactions in a general journal.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.12 Post journal entries to general ledger accounts.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.13 Describe how to use a worksheet to prepare trial balance and financial statements.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.14 Classify nominal and real accounts.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.15 Describe the reason and process for recording closing entries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.16 Describe the purpose of financial reports (e.g., income statement, statement of owner’s equity, balance sheet, statement of cash flows).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.1.17 Detect common accounting errors in documents.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.2 Computerized Accounting

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.2.1 Identify industry-standard computerized applications, including cloud-based applications.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.2 Identify basic spreadsheet functions (e.g., concatenate, conditional formatting, importing external data, SUM, PMT, AVERAGE, MAX/MIN, IF functions) for financial calculations.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.3 Identify advanced spreadsheet functions (e.g., pivot tables, macros, VLOOKUP, PV/FV).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.4 Describe the main functions and benefits of using accounting applications.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.5 Interpret financial statements using computer applications.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.6 Export files from various applications in portable document format (PDF).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.2.7 Identify data needed (e.g., company data, chart of accounts, customer job list, vendor list, item list, fixed asset item list, payroll information) to set up a business entity in a financial application.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.3 Financial Statements

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.3.1 Describe the purpose of an unadjusted trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.2 Prepare an unadjusted trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.3 Describe the purpose of a trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.4 Prepare a trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.5 Describe the purpose of adjusting entries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.6 Journalize and post adjusting entries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.7 Describe the purpose of closing entries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.8 Journalize and post the closing entries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.9 Describe the purpose of a post-closing trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.10 Prepare a post-closing trial balance.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.11 Describe the purpose of the four standard financial statements.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.12 Prepare an income statement, statement of owner’s equity, balance sheet, and statement of cash flows.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.13 Calculate gross and net profit or loss.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.14 Analyze the relationships among income statement, statement of owner’s equity, balance sheet, and statement of cash flows.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.3.15 Describe how accounting information is used by management to allocate resources in the business decision‐making process.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.4 Accounts Payable Functions

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.4.1 Describe the nature of accounts payable.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.2 Prepare and post to an accounts payable subsidiary ledger.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.3 Prepare a schedule of accounts payable.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.4 Identify types of accounts payable special journals (e.g., purchases, cash payments).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.5 Describe current and contingent liabilities.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.6 Describe bonds payable, notes payable, and interest expense.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.4.7 Prepare current and long-term liabilities on the balance sheet.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.5 Accounts Receivable Functions

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.5.1 Describe the effects of accounts receivable on the accounting equation.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.2 Prepare and post to an accounts receivable subsidiary ledger.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.3 Prepare a schedule of accounts receivable.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.4 Estimate a reserve for bad debt of uncollectable accounts receivable.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.5 Record transactions for accounts receivable, including uncollectable accounts, write-offs, and recoveries.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.6 Write off an uncollectable account receivable.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.5.7 Identify types of accounts receivable special journals (e.g., sales, cash receipts).
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.6 Asset Protection and Internal Controls

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.6.1 Describe how to prove cash by comparing a cash account ledger balance to a checking account.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.6.2 Journalize and post entries to establish and replenish petty cash.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.6.3 Prepare a bank statement reconciliation.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.6.4 Journalize and post entries related to banking and checking activities (e.g., service charges, EFT, debit/credit card transactions).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.6.5 Describe internal-control objectives (e.g., safeguard assets, encourage employees to follow company policy, promote operational efficiency, ensure accurate, reliable accounting records, comply with legal requirements) and internal-control components (e.g., control environment, risk assessment, information system, control procedures, monitoring of controls).
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.7 Media Technologies

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.7.1 Describe the reason for establishing an inventory method.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.2 Record inventory, tracking fluctuations through a perpetual and periodic inventory system.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.3 Prepare journal entries for sales transactions, sales discounts, and sales returns and allowances in a perpetual and periodic inventory system.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.4 Record inventory shrinkage or overage adjustments.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.5 Determine the value and cost of inventory, using the last-in-first-out (LIFO), the first-infirst-out (FIFO), and the weighted-average methods.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.6 Calculate the cost of goods sold (COGS).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.7 Analyze financial statements by using the COGS model to make management decisions.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.7.8 Evaluate gross profit margin percentage, inventory turnover, and days inventory outstanding (DIO).
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.8 Long-Term Assets

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.8.1 Prepare depreciation schedules, using various methods (e.g., straight-line, double-declining).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.8.2 Record the costs of property, plant and equipment, natural resources, and intangible assets.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.8.3 Determine the book value of a long-term asset.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.8.4 Record the disposal of plant assets.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.9 Stockholder’s Equity

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.9.1 Describe the features of a corporation.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.9.2 Identify classes of stock.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.9.3 Account for the issuance of stock.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.9.4 Prepare a statement of stockholders’ equity.
 | 0 1 2 N/A |  |

### Performance Standard CTE AA.3.10 Payroll Procedures

| Student Competencies by Performance Standard | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. CTE AA.3.10.1 Describe the use of required employee documentation (e.g., W-4, timecards, employee earnings records).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.2 Calculate employee earnings (e.g., gross pay, net pay, benefits, voluntary deductions).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.3 Calculate employee payroll taxes (e.g., federal, state, Social Security, Medicare, and other state and local payroll taxes).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.4 Calculate employer payroll taxes (e.g., Social Security, Medicare, FUTA, SUTA).
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.5 Prepare a payroll register.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.6 Maintain payroll records, according to internal controls and federal and state records-retention regulations.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.7 Record payroll in the general journal.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.8 Identify legal obligations that pertain to payroll to ensure compliance with federal and state regulations.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.9 Journalize and post employee and employer tax liability.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.10 Prepare mid-year and year-end employer tax reporting forms (e.g., W-2, W-3, 940, 941) and deposits.
 | 0 1 2 N/A |  |
| 1. CTE AA.3.10.11 Prepare payroll checks.
 | 0 1 2 N/A |  |

Scoring for Best Practices and Assessment

| 0 PointsNo Alignment | 1 PointPartial Alignment | 2 PointsHigh Alignment | NANot Applicable |
| --- | --- | --- | --- |
| There is no evidence of the teaching practice. | The teaching practice is embedded in some lessons. | Materials regularly embed supports for teachers to implement best practices and assessment.  |  |

Scoring for Alignment to Best Practices and Assessment:

| Best Practices and Assessments | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. Materials contain clear statements and explanations of purpose, goals, and learning outcomes.
 | 0 1 2 N/A |  |
| 1. Materials are systematic and sequential – prerequisite skills taught first and vertically aligned appropriately.
 | 0 1 2 N/A |  |
| 1. Materials include formative and summative assessments and/or test data banks that allow the instructor to edit materials when appropriate.
 | 0 1 2 N/A |  |
| 1. Digital materials and assessments are easy to edit and revise and access to distribute and/or print.
 | 0 1 2 N/A |  |

Scoring for Additional Indicators of Quality Materials

| 0 PointsNo Alignment | 1 PointPartial Alignment | 2 PointsHigh Alignment | NANot Applicable |
| --- | --- | --- | --- |
| There is no evidence of differentiation elements or engaging tools.  | There is some evidence of differentiation elements or engaging tools. | Materials include differentiation elements as well as engaging tools. |  |

Scoring for Alignment to Additional Indicators of Quality Materials:

| Indicators of Quality Materials | Meets Criteria | Justification or Comments |
| --- | --- | --- |
| 1. Materials provide instructional strategies to accommodate the learning differences of all students.
 | 0 1 2 N/A |  |
| 1. Materials are available in language(s) other than English.
 | 0 1 2 N/A |  |
| 1. The material has an aesthetically appealing appearance.
 | 0 1 2 N/A |  |
| 1. Digital and print materials are consistently formatted, visually focused, and uncluttered for efficient use.
 | 0 1 2 N/A |  |
| 1. The illustrations clearly cross-reference the text, are directly relevant to the content (not simply decorative), and promote thinking, discussion, and problem solving.
 | 0 1 2 N/A |  |

Scoring for Best Practices in the Use of Technology

| 0 PointsNo Alignment | 1 PointPartial Alignment | 2 PointsHigh Alignment | NANot Applicable |
| --- | --- | --- | --- |
| There is no evidence of best practices in using technology.  | There is some evidence of best practices in using technology. | Materials include best practices in using technology. |  |

Use of Technology

| **Use of Technology** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** |
| --- | --- |
| 1. Technology and digital media support, extend, and enhance learning experiences.
 |  |
| 1. The material has “platform neutral” technology (i.e., cloud based) and availability for networking.
 |  |
| 1. The material has a user-friendly and interactive interface allowing the user to control (shift among activities).
 |  |

For Questions Contact

Content & Curriculum – Curricular Materials

Idaho Department of Education

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