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 |  |

# INDICATORS OF QUALITY RUBRIC:

**Access and Equity:**

| **Standards** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** | **Rating(Reviewer Only):** |
| --- | --- | --- |
| 1. Materials are provided in a way that ensures all students have the opportunity to achieve success in the program of study, including by meeting Title IX, Americans with Disabilities Act and other accessibility requirements.
 |  |  |
| 1. Materials and assessments are free from bias, inclusive and non-discriminatory, and offered in a way that ensures all students have the opportunity to achieve success in the program of study.
 |  |  |
| 1. Contains guidance to support differentiated and culturally responsive (i.e., purposefully represents diverse cultures, linguistic backgrounds, learning styles and interests) instruction in the classroom so that every student’s need are addressed by including:
	1. Suggestions for how to promote equitable instruction by making connections to culture, home, neighborhood, and community as appropriate.
	2. Appropriate scaffolding, interventions, and supports, including integrated and appropriate reading, writing, listening, and speaking alternatives (e.g., translations, picture support, graphic organizers) that neither sacrifice content nor avoid language development for English language learners, special needs, or below grade level readers.
	3. Digital and print resources that provide various levels of readability.
	4. Modifications and extensions for all students, including those performing above their grade level, to deepen understanding of the content.
	5. Materials in multiple language formats.
 |  |  |

**Student Focus:**

| **Standards** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** | **Rating(Reviewer Only):** |
| --- | --- | --- |
| 1. The material supports the sequential and cumulative development of foundational skills and progresses in specificity to build students’ depth of knowledge and skills. Those skills are necessary for a student’s independent comprehension of grade-level complex texts and mastery of tasks called for by the standards.
 |  |  |
| 1. Content and standards within the program of study are non-duplicative and vertically aligned to prepare students to transition seamlessly to the next level of education.
 |  |  |
| 1. The material provides many and varied opportunities for students to work with each standard within the grade level.
 |  |  |
| 1. The material cross-references and integrates other content areas.
 |  |  |
| 1. The material has a balance of text types and lengths that encourage close, in-depth reading and rereading, analysis, comparison, and synthesis of texts.
 |  |  |
| 1. The material includes sufficient supplementary activities or assignments that are appropriately integrated into the text.
 |  |  |
| 1. The material has activities and assignments that develop problem-solving skills and foster synthesis and inquiry at both an individual and group level.
 |  |  |
| 1. The material has activities and assignments that reflect varied learning styles of students.
 |  |  |
| 1. The material includes appropriate instructional strategies.
 |  |  |
| 1. Project-based learning and related instructional approaches, such as problem-based, inquiry-based and challenge-based learning, are fully integrated into the material.
 |  |  |

**Pedagogical Approach:**

| **Standards** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** | **Rating(Reviewer Only):** |
| --- | --- | --- |
| 1. Provides guidance for teachers throughout for how learning experiences build on each other to support students in developing a deep understanding of the content.
 |  |  |
| 1. Provides scaffolded supports for teachers to facilitate learning of the content so that students are increasingly responsible for making sense of the content.
 |  |  |
| 1. The material provides opportunities for supporting English language learners to regularly and actively participate with grade-level text.
 |  |  |
| 1. The material gives clear and concise instruction to teachers and students. It is easy to navigate and understand.
 |  |  |
| 1. Includes appropriate academic and content-specific vocabulary in the context of the learning experience that is accessible, introduced, reinforced, reviewed, and augmented with visual representations when appropriate.
 |  |  |
| 1. Allows teachers to access, revise, and print form digital resources (e.g., readings, labs, assessments, rubrics).
 |  |  |
| 1. Uses varied modes (selected, constructed, project-based, extended response, and performance tasks) of instruction-embedded pre-, formative, summative, peer, and self-assessment measures of learning.
 |  |  |
| 1. Includes editable and aligned rubrics, scoring guidelines, and exemplars that provide guidance for assessing student performance and to support teachers in planning instruction and providing ongoing feedback to students.
 |  |  |
| 1. Provides multiple opportunities for students to demonstrate and receive feedback on performance of practices connected with their understanding of concepts.
 |  |  |

**Presentation and Design:**

| **Standards** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** | **Rating(Reviewer Only):** |
| --- | --- | --- |
| 1. The material has an aesthetically appealing appearance.
 |  |  |
| 1. Digital and print materials are consistently formatted, visually focused, and uncluttered for efficient use.
 |  |  |
| 1. The material has a reasonable and appropriate balance between text and illustration. The material has grade-appropriate font size.
 |  |  |
| 1. The illustrations clearly cross-reference the text, are directly relevant to the content (not simply decorative), and promote thinking, discussion, and problem solving.
 |  |  |
| 1. Non-text content (performance clips, images, maps, globes, graphs, pictures, charts, databases, and models) is accurate and well-integrated into the text.
 |  |  |

**Technology:**

| **Standards** | **Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers.** | **Rating(Reviewer Only):** |
| --- | --- | --- |
| 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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