

**2023 Instructional Material Summer Review Institute**  
**Review Team Appraisal of Title**  
**Grades 7-12 Career and Technical Education**

This appraisal form is provided for use by educators responsible for the selection of instructional materials for implementation with districts and charter schools across New Mexico to meet the need of their student populations.

[NMPED Adoption Information](#)

<b>Text Title</b>	Century 21 Accounting: General Journal, 11E Student Edition + MindTap with 6-year Access	<b>Publisher</b>	Cengage Learning Inc.
<b>SE ISBN</b>	9780357878743	<b>TE ISBN</b>	9781337623131
<b>SW ISBN</b>		<b>Grade Level/Content</b>	9-12 CTE

**Core Instructional Material Designation** (Core instructional material (CIM) is the comprehensive print and/or digital educational material, including basal material, which constitutes the necessary instructional components of a full academic course of study in those subjects for which the department has adopted content standards and benchmarks.)

**Recommended**  
(90% and above)



**Recommended with Reservations** (80-89%)



**Not Recommended and Not Adopted**  
(below 80%)



**Total Score** - The final score for the materials is averaged between the team of reviewers.

Average Score

88%

**Cultural and Linguistic Relevance Recognition** - Materials are reviewed for relevant criteria pertaining to the support for teachers and students in the material regarding cultural relevance and the inclusion of a culturally responsive lens. Those materials receiving a score of 85% or above on the CLR portion of the review are recognized as culturally and linguistically relevant.

**CLR Recognized**



Average Score

92%

**FOCUS AREA 3 CULTURAL AND LINGUISTIC PERSPECTIVES AND RESPONSIVENESS:**

**Instructional materials represent a variety of cultural and linguistic perspectives and highlight diversity in culture and language through multiple perspectives.**

*Statements of appraisal and supporting evidence:*

The instructional materials include cooperative learning in which discussion among students is provided. Materials also provide activities to lead students into discussion. Support sections for special populations, like Limited English Proficiency Students, affirm students' backgrounds when asking instructors to take into consideration the students' language and provides alternative activities to address the language usage, taking into consideration what the knowledge of two languages provides the LEP students. Instructional materials include tools and resources to relate the content area appropriately to diversity in culture and language. One modification gives instructions to provide students with translations of key terms prior to presenting each chapter, encouraging students to use dictionaries, creating visual instructional methods that reinforce accounting concepts in both English and the other dominant language. Instructional materials address multiple ethnic descriptions, interpretations or perspectives of events and experiences using the sections called Global Awareness and Forensic Accounting.

**CTE Standards Review** - Materials are reviewed for alignment with the state adopted content standards, benchmarks and performance standards.

Average Score
72%

**OVERALL ALIGNMENT**

**Materials align with the CTE standards overall, including strands 1-10: Academic Foundations; Communications; Problem Solving and Critical Thinking; Information Technology Applications; Systems; Safety, Health, and Environmental Management; Leadership and Teamwork; Ethics and Legal Responsibilities; Employability and Career Development; and Technical Skills.**

*Statements of appraisal and supporting evidence:*

The instructional materials in the area of academic foundations provide opportunities to practice language arts, math, and science skills. The materials use accounting literacy that helps students to use oral and written communication skills in creating, expressing, and interpreting information. Problem solving and critical thinking skills are supported through mastery problems and cooperative learning. Using the Online Working Papers, Excel, Accounting with QuickBooks and using accounting websites as online learning tools, students are able to experience interactive learning. Students can understand the importance of safety and health through the use of accounting informational text. Leadership is developed by doing projects in teams in which one of the students is a moderator and another is a leader in charge of guiding the activities. The materials include a section called 'Ethics in Action', which increases the importance of ethics and personal character in accounting today. The ethical dilemmas challenge the student's personal character development. Through the use of critical thinking activities, materials provide multiple opportunities to prepare students for careers and college. The materials do not offer students the opportunity to employ emergency procedures and aid in workplace accidents. The materials do not employ knowledge of response techniques to create a disaster or emergency response plan.

**STRAND ALIGNMENT**

**Materials align with specific CTE content strands. (Optional)**

<b>Strand:</b>	<i>Statements of appraisal and supporting evidence:</i>
Choose CTE Content Strand (optional)	
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**CCTC Standards Review** - Materials are reviewed for alignment with the state adopted Common Career Technical Core Career Cluster and Career Pathway standards.

Average Score
92%

**OVERALL ALIGNMENT**

**Materials align with the CCTC standards.**

*Statements of appraisal and supporting evidence:*

The instructional materials are aligned to the CCTC standards using mathematical concepts and skills and problem solving to make a decision in the finance industry. The materials provide tools, techniques, and systems to communicate and deliver value to finance customers through use of sections like 'Financial Literacy' and 'Forensic Accounting'. The materials create and maintain positive relationships with finance customers and is included in 'Ethics in Business'. Students can describe and manage laws and regulations in activities included in the sections called 'Exploring Accounting' and 'Why Accounting?'

**CAREER CLUSTER**

**Materials align to the CCTC standards for the Career Cluster reviewed.**

*Statements of appraisal and supporting evidence:*

The instructional materials include a section called 'Think like an Accountant' in which students can use tools and strategies and questions to plan, monitor, and maintain the use of financial resources. In the section called 'Financial Literacy', students need to employ financial risk management and strategies and techniques to minimize business losses. In the section called '21st Century', the students manage a financial product in order to respond to market opportunities.

**CAREER PATHWAY(s)**

**Materials align to the CCTC standards for the Career Pathway reviewed.**

*Statements of appraisal and supporting evidence:*

The instructional materials provide the students the use of career planning concepts to explore strategies and develop an accounting career using a section called '21st Century Skills'. The acquisition of the knowledge and the skills taught will prepare students to compete in a workplace that demands integrity and innovation. The students can earn a certification in the area of accounting by completing this program and passing the Precision Exam. The accounting literacy that the materials provide help a student understand the career opportunities for different areas in the Accounting Pathway.

**CTE Content Review** - Materials are reviewed against relevant criteria pertaining to the support for teachers and students in the specific content area reviewed.

Average Score
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97%
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**FOCUS AREA 1 SEQUENCING AND ARTICULATION**

**Instructional materials show sequencing and articulation within and across grade bands and/or pathways.**

*Statements of appraisal and supporting evidence:*

The instructional materials are measurable and specific while being arranged into appropriate learning topics that seamlessly flow from one to another as coursework advances. Learning objectives begin by introducing students to foundational knowledge of accounting and employing skills to demonstrate understanding. As the learning objectives progress, knowledge becomes more specific and skills more complex. Contents and standards are specific to topic learning and work on enhancing skills from previously learned content.

**FOCUS AREA 2 ENGAGING INSTRUCTION**

**Instructional materials are engaging for students.**

*Statements of appraisal and supporting evidence:*

Instructional material requires students to research accounting positions and determine educational requirements and salary ranges for the job. The instructional material provides sufficient cooperative learning that requires students to answer critical thinking questions, requires some project-based learning and requires presentation of the projects.

**FOCUS AREA 3 CAREER DEVELOPMENT**

**Instructional materials provide career development information for students.**

*Statements of appraisal and supporting evidence:*

In the instructional materials, students learn the connection between the language of business and how it can be applied to systems of consistency through a hands-on activity. The instructional material incorporates core subjects throughout the text. Math is incorporated throughout the spreadsheets, language arts is used in writing and communication to businesses, and social studies or history of different laws and company history is implemented in their reading passages.

**FOCUS AREA 4 TECHNOLOGY**

**Instructional materials incorporate opportunities to use industry appropriate technology.**

*Statements of appraisal and supporting evidence:*

The instructional material provides the students with three different accounting software applications to use to enhance productivity. Informational text introduces the use of a grading software called Online Working Papers that aids both teachers and students alike to enhance their efficiency at work. Text also includes current reviews of the software so students can predict if the software will trend in the future. Students will utilize Excel to journalize closing entries for a corporation and maintain order.

**All Content Review** - Materials are reviewed against relevant criteria pertaining to the support for teachers and students in the material regarding the progression of the standards, pacing, assessment, individual learners, and cultural and linguistic relevance and responsiveness.

CLR Recognition Average Score	Average Score
92%	92%

**FOCUS AREA 1 RESOURCES AND SUPPORTS FOR TEACHERS AND STUDENTS:**

**Instructional materials provide teacher resources to support planning and supports for all students.**

*Statements of appraisal and supporting evidence:*

The scope and sequence of the lessons is listed at the beginning of each chapter. The NBEA Accounting Standards are listed in order with the performance expectations; "Planning the Year's Work" suggests allocating five 50-minute periods for the completion of each chapter. The instructional materials integrate opportunities for digital learning, including interactive digital components and digital assessment. For instance, several technology-related products are available to use with Century 21 Accounting 11E to augment teacher instruction: Online Working Papers; Sage 50c Accounting and its accompanying data files; the accounting website; interactive spreadsheets; and the MindTap reader eBook. A glossary is provided, in both Spanish and English. Instructional materials provide appropriate linguistic support for English Learners and Culturally and Linguistically Diverse Students. Accommodations and modifications for other special populations that will support their regular and active participation in learning content are also provided. For example, Teaching Students for Students with Different Learning Styles includes the use of different learning styles: print, visual, auditory, tactile, and kinesthetic learning. Input notes/bullets give advice to the instructor for additional explanation on lessons and models used as an example by the instructor.

**FOCUS AREA 2 ASSESSMENT**

**Instructional materials offer teachers a variety of assessment resources and tools to collect ongoing data about student progress related to the standards.**

*Statements of appraisal and supporting evidence:*

Instructional materials provide multiple formative and summative assessments, clearly defined according to the content and language objectives. Learning objectives connect the chapter coverage from beginning to end, and are identified at point of introduction and in the end-of-chapter problems next to the summative assessments. The learning objectives are noted next to the summative assessment at the end of each chapter so students can review objectives being assessed. Formative assessments are included at the end of each lesson, and during the review section at the end of each chapter. There are a variety of problems to solve: End-of-chapter Problems are linked to the content of the lessons, Application Problems are provided so students can extend their learning, Mastery Problems integrate the learning from all lessons into one problem, and Challenge Problems stretch students to apply their learning to slightly different applications.

**FOCUS AREA 3 CULTURAL AND LINGUISTIC PERSPECTIVES AND RESPONSIVENESS**

**Instructional materials represent a variety of cultural and linguistic perspectives and highlight diversity in culture and language through multiple perspectives.**

*Statements of appraisal and supporting evidence:*

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**Reviewers' Professional Summary** - These materials are reviewed by Level II and Level III educators from across New Mexico. The reviewers have brought their knowledge, experience and expertise into the review of these materials. They offer here their individual summary of the material as a whole.

Reviewer #: 28

*Background and experience:*

Master's Degree in Educational Leadership at New Mexico Highlands University. Master's Degree in Education at Technology University in Mexico. Holding two level three licenses in New Mexico: A6-12 Secondary and AK-8 Elementary. Wide experience in the area of finance serving as a subdirector in the Federal Electoral Institute, managing the Finances of the political parties in Mexico for about nine years.

*Professional summary of material:*

The materials are well organized and provide opportunities to practice different concepts and knowledge related to the accounting pathway. They offer multiple examples of careers within the accounting field and the educational requirements, salary information, and qualifications needed in this area of study. Through the use of technology, there are a variety of resources to put accounting skills into practice. The materials include strategies to differentiate instruction for gifted and at-risk students and employ learning styles such as print, visual, auditory, tactile, and kinesthetic. Formative and summative assessments included in each chapter provide teachers and students with evidence of knowledge acquisition. Using online working papers helps teachers give students immediate feedback, and students can recognize areas of strength and weakness for improvement.

Reviewer #: 29

*Background and experience:*

Master's Degree in Instructions and Curricular Studies - Mathematics Education from University at Nevada, Las Vegas.

Bachelor's Degree in Elementary Education from University at Nevada, Las Vegas.

New Mexico Licenses:

Level 3-A Instructional Leader 6-12 Secondary with Endorsements in Science, Mathematics, TESOL, Level 3-A Instructional Leader K-8 Elementary with endorsement in TESOL, Language Arts, Mathematics, Science,

Level 3-A Instructional Leader 5-9 Middle Level with endorsements in Science, TESOL, Mathematics,

Level 3 7-12 Athletic Coach.

Professional Experience in education in Elementary School, Nevada.

Professional experience in education at middle school (Language Arts, Science, Mathematics), high school (Science, Mathematics), college level (Mathematics).

*Professional summary of material:*

The materials are well-organized and user-friendly. The format of each chapter and unit design is consistent through the entire text with different special features throughout. One example is 'Forensic Accounting', which explores fictitious fraud accounting scenarios similar to real-world events. Learning objectives are clearly stated both at the beginning of each chapter and again at the end of the lesson it is presented in. Both formative and summative assessments are implemented at regular intervals to assist with student understanding of materials. There is a variety of both online resources and software incorporated for use throughout the course. The materials provide cooperative learning strategies and activity ideas throughout the text to support all population groups and their learning styles and abilities. The Online Working Papers is online software and an excellent way for students to manage their mastery of understanding concepts. This program has a self-grading feature to support teachers with time management.

Reviewer #: 30

*Background and experience:*

Master's Degree in Secondary Education with an Emphasis in Mathematics -University of New Mexico; Bachelor's Degree in Mathematics from Fort Lewis College, Durango, Co; Bachelor's Degree in Bicultural Studies from Fort Lewis College, Durango, CO; New Mexico License Level 3-A Instructional Leader 6-12 Secondary with Endorsement in Mathematics

*Professional summary of material:*

The instructional material provides plenty of applicable problems for the students using up-to-date accounting software. The Century 21 Online Working Papers engages students with immediate feedback of their work and automatically grades for the instructor. MindTap is another platform used by the students to gauge their learning. The book provides information on the different accounting careers and their requirements of skills, education and salary. The material includes simulations of some hands-on, real-world experience in accounting. Team activities and projects are found throughout the book. This material is designed for the students to complete the course and take the Precision exam to get certified in accounting.