

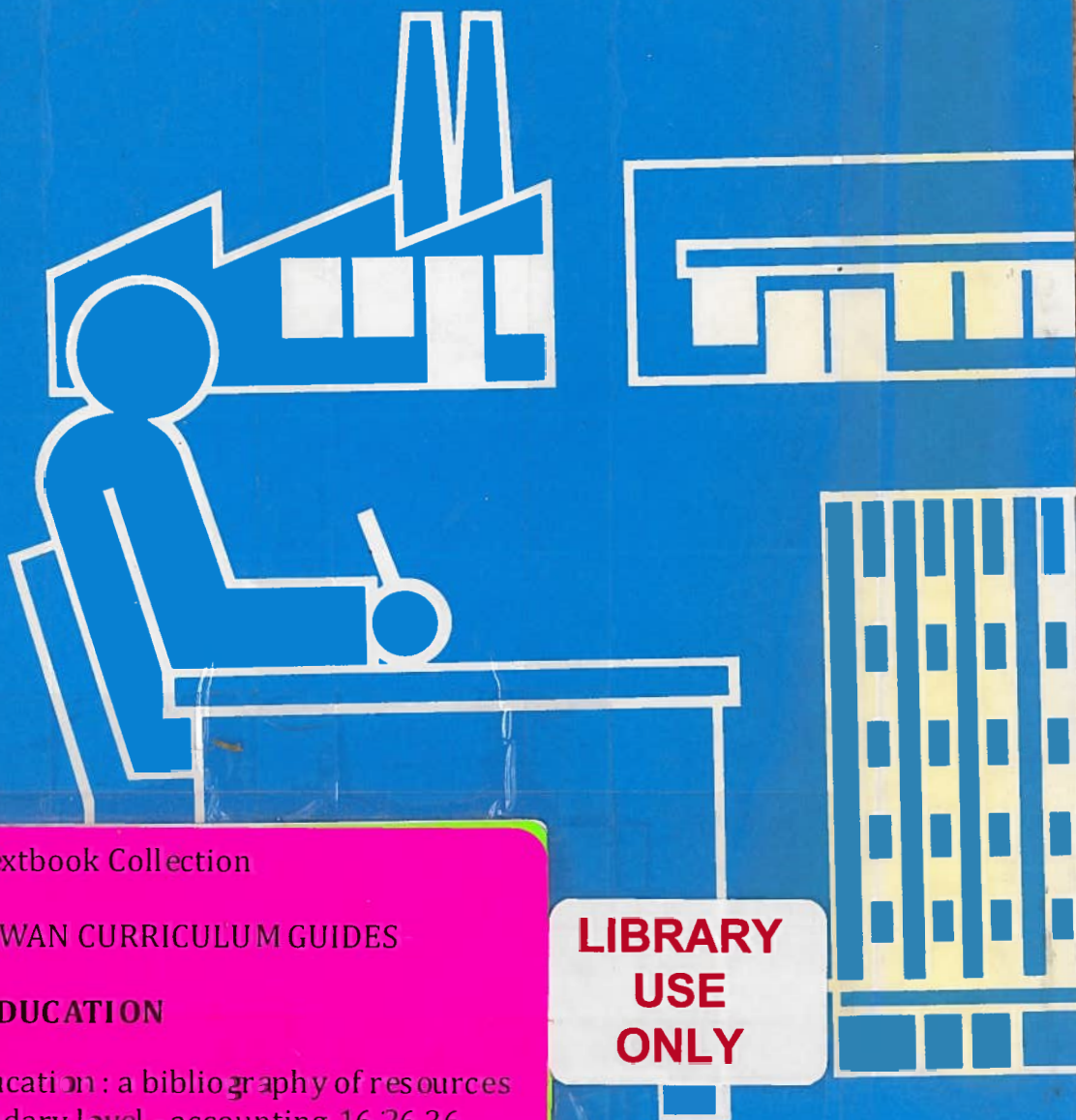


Saskatchewan
Education

Business Education

A Bibliography of Resources for the Secondary Level - Accounting 16, 26, 36

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BUSINESS EDUCATION

Business education : a bibliography of resources
for the secondary level - accounting 16,26,36
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Business Education
A Bibliography of Resources
for the Secondary Level -
Accounting 16, 26, 36

Prepared by:

Instructional Resources Branch

Curriculum and Instruction Division

Saskatchewan Education
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Foreword

Introduction

The intention of this bibliography is to assist educators in choosing a variety of resources to meet the needs of the new accounting curriculum. The items listed in this bibliography are centred around the philosophy of resource-based learning in which the curriculum is supported by a variety of resources rather than a single textbook. This approach provides students with opportunities to interact with a wide range of current media in a variety of learning situations. It is important that human resources be accessed as well since, in every community, there are capable people who can enrich the learning experience.

The content of the new accounting curriculum has been updated with the introduction of three core modules and ten optional modules. Introductory management accounting has been included, and content has been expanded in the banking and taxation module. Optional content in agricultural accounting, calculators and business mathematics, the one-write system, designing synoptic journals, computerized accounting and work study has been incorporated to reflect the needs of students in today's changing technological and information society.

This modular approach provides administrators and educators with flexibility in selecting appropriate units of study for the particular individual needs of students throughout the province. Incorporated throughout the curriculum is a balance of theory and practice as well as the inclusion of essential components of Saskatchewan Education's core curriculum: the Common Essential Learnings, instructional approaches, assessment and evaluation strategies, and the Adaptive Dimension.

To assist educators in implementing resource-based learning in the area of accounting, numerous resources have been listed. An attempt has been made to indicate the particular module or modules that are supported by each resource; however, it is important to note that no single resource provides adequate coverage of all modules. Although classroom sets will not be required of most items, it is expected that teachers will have a wide variety of resources with which to work. As a further aid, key resources which are considered to be particularly useful or which support the objectives of a substantial portion of the course have been identified. These items, and a description of each, are listed in the section entitled "Key Resources for Accounting 16, 26, 36." These items provide educators with starting points in acquiring a good collection of suitable resources to support the new accounting curriculum.

Background Review

The resources listed in this bibliography are recommended for use with the new accounting curriculum; however, there is some overlap in the area of mathematics, consumer education, work experience, entrepreneurship, information processing and career education. Wherever possible, these correlations have been listed with the phrase "Other Uses."

All of these items have been examined and evaluated by accounting pilot teachers. However, it remains the responsibility of individual schools to preview and select materials that best meet the needs of that particular school and community. This list is neither comprehensive nor restrictive. Teachers and teacher-librarians are encouraged to select from the bibliography those titles which meet students' and teachers' needs and interests, and to go beyond the list in selecting other suitable materials. It is suggested that:

- the school board's selection policy be reviewed;
- resources on evaluating materials for bias and those on resource-based learning be consulted. For example, the Saskatchewan Education publications *Diverse Voices: Selecting Equitable Resources for Indian and Metis Education* (May 1992) and *Selecting Fair and Equitable Learning Materials* (March 1991), should be reviewed. Additional copies of these can be ordered from the Book Bureau.

Points for Consideration in Acquiring New Resources

- The key resources identified should be examined before final ordering decisions are made.
- Library wholesalers and publishers are sometimes willing to provide a display of recommended materials at the school division level so that educators can have the opportunity to preview materials before purchasing.
- The videotape programs available for duplication from Media House Productions could be ordered. These are high quality programs that can be acquired at a nominal cost. Please consult the current Media House Productions catalogue of resources that was sent to every school. Schools are responsible for costs of postage, a duplication charge of \$1.00 per title, blank tape and applicable taxes. Videotape copies can be made on: 3/4" videocassette, 1/2" Betamax videocassette, or 1/2" VHS videocassette which may be supplied by the school or purchased from Media House Productions. Duplication order forms are available from Media House Productions. Please refer to the Publisher/Producer/Distributor Directory for address and telephone numbers.

Schools interested in purchasing materials should contact the distributor listed in the Publisher/Producer/Distributor Directory at the end of this document. Please refer to the section "How to Use the Bibliography" for information on the efficient use of this document.

Saskatchewan Education has provided free of charge one copy of this bibliography to each secondary school. Additional copies are available from the Book Bureau, or schools may photocopy this publication.

It is hoped that these practical guidelines will assist educators in developing a highly useful, suitable collection of resources which meets the needs of both students and teachers.

Key Resources for Accounting 16, 26, 36

The key resources identified for Accounting 16, 26, 36 are centred around the philosophy of resource-based learning which provides students with opportunities to interact with a wide range of current media in a variety of learning situations. The items listed comprise a short list of materials evaluated recently by Saskatchewan educators and considered appropriate for support of the new accounting curriculum. The intent of this key listing is to provide teachers with suggestions for starting points towards building a wide collection of suitable support material. More detailed annotations of each item listed in this section appear in the bibliography.

When budgeting for the purchase of resources for the new accounting curriculum, schools should keep in mind that textbooks represent only one form of support material. It is not always necessary or even advisable to purchase one textbook for every student. In most instances, a classroom set of textbooks is not recommended. As well, materials other than textbooks have been identified, including numerous free pamphlets and brochures.

The items listed are not available for loan from Saskatchewan Education but must be purchased from the distributors listed at the end of this document. The Book Bureau (BB) has agreed to stock most of the key resources for accounting. Prices quoted are subject to change and do not include taxes, but will serve as a guide to approximate cost.

It is the responsibility of each school division to preview the recommended resources and to select the ones that meet the needs of their particular schools and communities. Preview policies vary from company to company, but in the case of the Book Bureau, preview copies are not supplied. Please note that if materials are to be returned to the Book Bureau, a 10% restocking fee of up to \$2.00 per item will be charged, and materials must be in saleable condition. It is advisable to order only one copy to preview before placing large orders.

Accounting: A Systems Approach. 3rd ed. (Print-Non-Fiction). Henry J. Kaluza, et al. McGraw-Hill Ryerson Limited (BB), 1991. 767 p. BB 6263 (\$41.40 Student Text) BB 6267 (\$94.35 Teacher's Edition)

Accounting: A Systems Approach consists of a basic student textbook and a number of supplementary components: teacher's resource book and key; working papers 1, 2, and 3; student projects and simulations, and keys. This challenging resource is designed for a full-year or two-year introductory accounting course at the high school level. Recently revised, this resource provides a balance of accounting concepts and accounting applications by including problems, mini-case studies, and comprehensive case studies. Computer applications including spreadsheet and general ledger applications have been included where applicable and the most recent GST information has been incorporated. Basic accounting principles are taught in part one, and the other parts teach the accounting cycles for both a service business and a merchandising business. Other features of this text are that the topics are arranged spirally; current terminology reflects precise accounting language; and extensive use has been made of marginal notes, illustrations and icons throughout the text.

Canadian Banker's Association (Booklet/Pamphlet). 2332 - 11th Avenue, Second Floor, Regina, Saskatchewan. S4P 0K1. Telephone (306) 525-6410. (CBA)

For the cash control module of the new accounting curriculum it is recommended that teachers contact the Canadian Banker's Association to request various relevant pamphlets and booklets. Some of their current pamphlets are titled: *Bank Facts*, *Credit Wise*, *Helping You Bank*, *Money Mysteries* and others. These publications are available without charge in reasonable quantities in English or French, on request to the Association. Requests should be on official letterhead and may be faxed to 781-7919. It is also possible that local credit unions and financial institutions in many Saskatchewan towns and cities would be able to provide pamphlets, brochures and booklets upon request.

Century 21 Accounting: Introductory Course. 3rd Canadian ed. (Print-Non-Fiction). Ray Schafer, et al. Nelson Canada (BB), 1991. 726 p. BB 6257 (\$40.05 Student Text) BB 6258 (\$46.55 Teacher Edition)

Comprehensive, current and in full colour, this revised text is aimed at the introductory accounting student. Accounting procedures are described. Extensive end-of-chapter material such as case studies, drills, application problems, and master and challenge questions are provided. Automated accounting practices are introduced and career opportunities are presented. A detailed appendix incorporates GAAP (Generally Accepted Accounting Principles), an overview on GST, notes on use of a calculator and notes for financial statement analysis. Working papers and study guides are also available.

Century 21 Accounting Simulations (Manual) include the following consumable practice sets:

<i>Maxwell Jewelry (Partnership)</i>	BB 6385	\$21.40
<i>Teacher Key for Maxwell Jewelry</i>	BB 6386	\$16.75

<i>Microwaves, Inc. (Corporation)</i>	BB 6387	\$20.45
<i>Teacher Key for Microwaves, Inc.</i>	BB 6388	\$16.75
<i>Sail Away (Sole Proprietorship)</i>	BB 6389	\$ 8.35

Each simulation can be used with any introductory accounting program. All necessary source documents and transaction forms are included with each simulation. An inner envelope with pre-set dividers simulates a real bookkeeping system. There are GST applications in *Maxwell Jewelry* and *Microwaves, Inc.*

Electronic Calculations (Print-Non-Fiction). Ann Hopkins and Colleen Power. McGraw-Hill Book Company (BB), 1989. 193 p. BB 6413 (\$44.50)

This book will give students an understanding of the principles of electronic calculations and an insight into the business applications of those principles. Fifteen units cover the following topics: basic operations, metric calculations, percentages, foreign exchange and bulk pricing. A unit of extension material provides extra practice and review exercises. Correct fingering and calculation principles are stressed in this coil-bound, activity-based resource.

Elements of Accounting. A Senior Course. 3rd ed. (Print-Non-Fiction). Henry J. Kaluza, et al. McGraw-Hill Ryerson Limited (BB), 1989. 584 p. BB 6378 (\$45.05 Student Text) BB 6382 (\$78.60 Teacher's Edition)

This senior level accounting text begins by presenting a description of contemporary accounting practice and the theoretical structure of GAAP (Generally Accepted Accounting Principles). New in this edition are microcomputer applications for both spreadsheets and general ledger, case studies and projects, and a presentation of contemporary accounting issues. Chapters begin with instructional objectives and definitions appear in the margins.

Also available are study guides and working papers. The study guides feature chapter terminology, multiple-choice questions and answers, one demonstration problem with a suggested solution, and working papers. The teacher's manual provides solutions for all the text problems, projects and cases, with alternate solutions where applicable. Supplementary problems, questions, cases and projects give ample material for testing and additional assignments.

Managerial Accounting: Concepts for Planning, Control, Decision Making.
1st Canadian ed. (Print-Teacher-Reference). Ray H. Garrison, et al. Irwin (BB), 1990.
 1045 p. BB 6384 (\$56.80)

This very comprehensive text covers all aspects of managerial accounting and presupposes the study of an introduction to financial accounting. Based on the 5th American edition, this text incorporates Canadian discussion problems and conceptual questions with Canadian legislation and accounting practices. Chapter titles include Cost Terms, Concepts and Classifications, System Design, Cost Behaviour, Cost-Volume-Profit Relationships, Capital Budget Decisions and Service Department Cost Allocations. Other examples of material in

this volume include an introduction to Canadian professional accounting associations and their codes of ethics, capital budgeting in a Canadian setting, and an introduction to agency analysis of control situations. Also available, although not examined, are teacher's manual, workbook study guides, and the American edition which has a computer spreadsheet package. While too complex for most secondary accounting students, this resource would be a suitable reference for the managerial module.

McBee School Teaching Plan: Folding Bookkeeping System (Print-Non-Fiction).
McBee Systems of Canada Inc. (BB) BB 5510 (\$9.95 Payroll) BB 5511 (\$17.10 Accounts Receivable) BB 5512 (\$17.10 Accounts Payable) BB 6502 (\$7.00 Poster Board)

The McBee School Teaching Plan is a Saskatchewan-made set consisting of an Accounts Receivable Exercise, an Accounts Payable Exercise and a Payroll Exercise. Each is fully contained in a separate large white envelope. A Poster Board is also available. The payroll kit simulates a "one-write" system of payroll using a pegboard. A step-by-step approach is utilized to take students through each step of the payroll process from calculating time cards to a Summary of Remuneration Paid form. The accounts receivable and accounts payable exercises are pegboard systems that use authentic source documents such as business forms, journals, and cheques.

Although some of the information with which students will work will become dated (e.g., hourly wages), the set does represent a highly motivational, accurate and authentic Canadian resource.

Prentice-Hall Accounting (Print-Non-Fiction). G.E. Syme and T.W. Ireland. Prentice-Hall Canada Inc. (BB), 1990. 866 p. BB 6251 (\$48.90 Student Text) BB 6252 (\$128.15 Teacher's Guide)

Prentice-Hall Accounting is an introductory accounting text for academic students in Canadian high schools. The book covers the complete accounting cycle as well as accounting for a merchandising business, specialized journals, cash control and banking, financial statement analysis, and payroll accounting. The final chapters cover partnerships. Profiles of career and entrepreneurship opportunities are included for each chapter. Eighteen chapters are divided into major sections with a system of headings and subheadings that states and prioritizes each topic. Included in each chapter are review questions and exercises, cases and projects, as well as business simulations. The teacher's guide is a 942-page, three-ring binder that also includes computer file disks for IBM and Macintosh computers. Each chapter of the teacher's guide provides an overview, objectives, schedule, teaching notes, comments, career suggestions, teaching masters and tests. Other components of the program are student workbooks and teacher keys to the workbooks.

Publications List (Booklet). Saskatchewan Agriculture and Food (SAAF), September 1991. 39 p. ISSN 1181-8026 (Free)

For the agricultural module of the new accounting curriculum it is recommended that

teachers request the current issue of the *Publications List* from Saskatchewan Agriculture and Food. This small booklet contains a current, concise listing of all of their available publications. Many of the publications are available free of charge from Rural Service Centres in Saskatchewan or from the Publications Distribution Centre, Saskatchewan Agriculture and Food, Room B-33, 3085 Albert Street, Regina, Saskatchewan, S4S 0B1. Also listed in the booklet are complete address, telephone and fax numbers of all of the Rural Service Centres in the province.

The Rankin Company - A Business Math Simulation. 2nd ed. (Practice Set). Joseph E. Sexton. McGraw-Hill Book Company (BB), 1987. 93 p. BB 6421 (\$15.75 Practice Set) BB 6422 (\$10.80 Teacher's Key)

This practice set, in workbook format, involves students as part-time employees at a retail furniture store and gives them the opportunity to apply business math concepts. Students experience discounts, markups, notes, depreciation, taxes and various aspects of cash control as they are exposed to departments such as shipping and receiving, purchasing, sales and accounting. Various forms are included such as inventory records, purchase orders, invoices, sales records and credit slips.

Teaching Taxes (Print-Teacher-Reference/Videotape). Revenue Canada (RCT), 1989. Order No. TIS 17E (Free - Student Workbook). Order No. TIS 18E (Free - Teacher's Update)

This resource consists of two booklets and one videotape, all of which are sent to schools each spring. The booklets are revised and updated periodically, and the videotape *Stepping Through Your Tax Return* is updated annually. The booklet entitled *Teacher's Update* is a content-oriented resource. While it contains more information than students require, it does provide the background necessary for the teacher. The booklet entitled *Student's Workbook* is a well-organized presentation in seven modules. Samples of all of the necessary forms for each province and territory are provided in the booklet. Also provided are reference materials including a glossary and historical information. The 52-minute videotape provides complete coverage of procedures to follow in completing an income tax return.

Timson Rugs: An Accounting Simulation. 2nd ed. (Print-Non-Fiction). R.L. King. Copp Clark Pitman Ltd. (BB), 1988. 202 p. BB 6419 (\$16.75 Student Text) BB 6420 (\$30.95 Teacher's Key)

Timson Rugs is a Canadian accounting simulation of a sole proprietorship merchandising business in three-ring binder format. In the simulation students assume the role of an accountant in a wholesale rug business and are presented with a number of realistic problems to solve. By using actual source documents, students are required to organize and maintain the records of a business using accounting/recordkeeping knowledge to complete activities either manually or on computer. This 20-hour simulation involves practice in the following areas: maintaining special journals such as sales, cash receipts and cash payments; maintaining cash and bank records; preparing end-of-period worksheets and

closing entries; preparing income statements; preparing balance sheets; preparing equity statements; preparing payroll records and T-4 slips.

Transitions - A Practical Guide to the Workplace (Print-Non-Fiction). Linda Winder, et al. Maxwell Macmillan Canada Inc. (BB), 1989. 271 p. BB 6414 (\$19.50 Student Text) BB 6415 (\$41.90 Teacher Edition)

This Canadian resource prepares students for the challenge of moving from the school to the workplace and is very suitable as a teacher reference for the work study module of the new accounting curriculum. It covers a wide range of topics including self-esteem and self-awareness, and communication and critical thinking skills. It also presents a balanced collection of educational career alternatives. Real-life case studies, information on safety in the workplace, a discussion of work ethics and current information for today's young person are all included in this text. Learning objectives, key words and suggested activities are included for each of the ten chapters. The book provides a starting point for discussion of modern issues, technology in the workplace, and even sensitive issues such as sexual harassment and stress. The text could also be used in various Work Experience and Career Education programs.

Whitemoose Creek Farm Simulation (Manual/Automated) (Practice Set). Reginald R.B. Campbell. Nelson Canada (BB), 1992. BB 6417 (\$31.00 Practice Set) BB 6418 (\$20.65 Teacher's Key)

This Saskatchewan-based practice set is organized as a mixed farm, sole proprietorship model that examines essential farm accounting procedures, cash management including accrual methods of accounting, and financial recordkeeping. All of the necessary source documents are provided and the business forms and exercises are easy to work with in this 20-hour simulation. The Chart of Accounts for introductory transactions has been set up on a Lotus 1-2-3 spreadsheet which accompanies the teacher edition. The teacher edition provides solutions and explanations for all journal entries, and student and teacher diskettes for IBM in 3 1/2 inch format. This stand-alone simulation accurately portrays a six-month cycle and could be used in any introductory accounting course.

How to Use the Bibliography

The bibliography is organized into the following sections:

Titles and Descriptions: Titles are listed alphabetically. The citations provide bibliographic information, sources, annotations, suggested use, and other uses if applicable. The abbreviation hdc. denotes hardcover edition, while pbk. denotes paperback edition. Dup. means available for duplication. The abbreviations enclosed in parentheses following the publisher or producer denote the distributor. The full name and address of each company is listed at the end of this document.

An example of a citation for a videotape is:

	Title	Media Designation	Series	Producer
	Accounting - The Accounting Cycle	(Videotape).	(Business Concepts).	TVOntario
	(MHP), 1987.	5 min.	Dup.	Order No. V03055
Distributor	Date	Length	Order Number	

Annotation:

The accounting cycle is defined, and its eight stages are illustrated in detail. They include collecting source documents, journalizing, posting to the ledger, preparing the trial balance, preparing a work sheet, presenting formal financial statements, closing entries, and preparing the post-closing trial balance.

	Title	Media Designation	Author	Publisher
	Whitemoose Creek Farm Simulation	(Practice Set).	Reginald R.B. Campbell.	Nelson
	Canada (BB), 1992.	BB 6417 (\$31.00	Practice Set)	BB 6418 (\$20.65 Teacher's Key)
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Annotation:

This Saskatchewan-based practice set is organized as a mixed farm, sole proprietorship model that examines essential farm accounting procedures, cash management including accrual methods of accounting, and financial recordkeeping. All of the necessary source documents are provided and the business forms and exercises are easy to work with in this 20-hour simulation. The Chart of Accounts for introductory transactions has been set up on a Lotus 1-2-3 spreadsheet which accompanies the Teacher's Key. The Teacher's Key provides all solutions and explanations for all journal entries, and student and teacher diskettes for IBM in 3 1/2 inch format. This stand-alone simulation accurately portrays a six-month cycle and could be used in any introductory accounting course. There are applications for Consumer Education as well.

Suggested Use: Module 10

Other Uses: Consumer Education

Acknowledgements

Saskatchewan Education expresses its appreciation to the publishers and producers who provided material for examination and gratefully acknowledges the contribution made by the following educators who served as materials evaluators in the evaluation program. While we have attempted to list everyone who was involved in evaluating materials, we may have missed someone. Please accept our apologies if your name has been omitted.

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Virginia Mireau
Terry Morrison
Shirley Reiter
Egbert Stang
Michelle Strube
Dennis Trefiak
Gord Vaxvick
Don Wilde

Titles and Descriptions

Access - Financial Facts, News, and Information (Journal). The Canadian Banker's Association (CBA), 8 p. (Free)

Access is a brief journal published six times a year by The Canadian Bankers' Association. It is distributed free to teachers and others interested in consumer education in Canada. Address inquiries to Linda J. Routledge, Consumer Education Advisor, The Canadian Bankers' Association, Box 348, 2 First Canadian Place, Toronto, Ontario, M5X 1E1.

Suggested Use: Module 4

Other Uses: Consumer Education

Accounting: A Systems Approach. 3rd ed. (Print-Non-Fiction). Henry J. Kaluza, et al. McGraw-Hill Ryerson Limited (BB), 1991. 767 p. BB 6263 (\$41.40 Student Text) BB 6267 (\$94.35 Teacher's Edition)

Accounting: A Systems Approach consists of a basic student textbook and a number of supplementary components: teacher's resource book and key; working papers 1, 2, and 3; student projects and simulations, and keys. This challenging resource is designed for a full-year or two-year introductory accounting course at the high school level. Recently revised, this resource provides a balance of accounting concepts and accounting applications by including problems, mini-case studies, and comprehensive case studies. Computer applications including spreadsheet and general ledger applications have been included where appropriate and the most recent GST information has been incorporated. Basic accounting principles are taught in part one, and the other parts teach the accounting cycles for both a service business and a merchandising business. Other features of this text are that the topics are arranged spirally; current terminology reflects precise accounting language; and extensive use has been made of marginal notes, illustrations and icons throughout the text.

Ordering information for other components follows:

BB 6264	Study Guide and Working Papers 1	\$ 9.85
BB 6265	Study Guide and Working Papers 2	\$ 11.55
BB 6266	Study Guide and Working Papers 3	\$ 11.55

Suggested Use: Modules 1, 2, 4, 5, 6, 9

Accounting: An Introduction (Print-Non-Fiction). Vic D'Amico and Jane G.N. Magnan. Copp Clark Pitman Ltd. (CCP), 1991. 551 p. ISBN 0-7730-4711-5 (\$43.70 Student Text) ISBN 0-7730-4712-3 (\$10.63 Working Papers) ISBN 0-7730-4714-X (\$29.94 Answer Key) ISBN 0-7730-4716-6 (\$74.95 Teacher's Manual)

Designed specifically for high school students entering the work force directly from high school or going on to community college, *Accounting: An Introduction* uses realistic case studies and source documents to clearly and concisely introduce basic accounting procedures. The text integrates generic computer activities throughout using both

spreadsheet and general ledger packages. Five major projects, including group work and computer assignments, help students develop strong logical thinking skills. It also includes, in every chapter, career and personal development activities designed to create self-awareness, personal values, and a good work ethic. It does contain GST accounting information. The theory, exercises, and case studies are designed to be completed in one year. The extensive exercise materials allow the teacher flexibility in lesson planning. Seventeen chapters, with a wide use of diagrams, pictures and flowcharts, and vocabulary explained in context, make this a practical, highly readable, introductory accounting text.

Suggested Use: Modules 1, 2, 4, 5, 9

Accounting - Analyzing Transactions (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03049

Demonstrations show how five questions can help with an analysis of a business transaction. It is emphasized that in a business transaction at least two accounts are affected and the balance sheet always remains in balance.

Suggested Use: Module 1

Accounting Applications - A Systems Approach (Print-Non-Fiction). Ron Cougler and Norm Shoemaker. (The Wiley Business Program). John Wiley & Sons (WIL), 1992. 580 p. ISBN 0-471-79611-5 (\$43.69)

This new Canadian resource is challenging, yet less rigorous than *Accounting Principles - A Skill-Building Approach*. Aimed at the general education student who wants to go beyond the fundamentals of accounting, this textbook also covers merchandise accounting, sole proprietorships, and service business accounting.

Chapter titles are: Systems Approach to Accounting, The Accounting System for a Service Business, The Accounting System for a Merchandise Business, Cash Control and Banking, Accounts Receivable, Accounts Payable, Inventory Control, Payroll, and Cost Accounting. Each chapter features an introductory overview, chapter objectives, the content of the chapter in manageable sub-sections with review questions for each section, and a mini-dictionary of words used in that chapter. Manual exercises that allow a traditional approach are presented, and computer accounting exercises that provide students with opportunities to apply their knowledge to current accounting software packages are also included. Other interesting sections are "Crimebusters", a mini-mystery solved with knowledge of accounting, and "Career Profile" in which a successful Canadian business person is profiled.

The resource is attractive with plenty of white space, numerous charts, graphs and tables, and black and white photographs and cartoons. Other components of the program are:

Working Papers	ISBN 0-471-79610-7	(\$12.44)
Teacher's Resource Package	ISBN 0-471-79612-3 with software (IBM)	(\$100.00)

Suggested Use: Modules 1, 2, 4, 5, 9, 11, 12

Accounting - Business Transactions (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03046

The term "business transaction" is defined and illustrated with examples. Five kinds of transactions are demonstrated, and their effects on a balance sheet are clearly shown.

Suggested Use: Module 1

Accounting. Canadian Edition (Print-Teacher-Reference). Charles T. Horngren, et al. (Prentice-Hall Canada Series in Accounting). Prentice-Hall Canada Inc. (PRN), 1991. 1212 p. ISBN 0-13-019316-X (\$42.50 hdc.)

This post-secondary accounting textbook provides teacher resource material for managerial accounting, financial statement analysis, partnerships and corporations. An entire unit entitled "Management Accounting and Internal Decision-Making" covers all aspects of the managerial module including an Introduction to Management Accounting and Cost-Volume-Profit Relationships.

While the text is formidable, the emphasis on real-world examples and the detail provided in the management section are invaluable. The introductory chapters on management accounting feature non-manufacturing organizations in order that budgets and cost-volume-profit models may be studied without the addition of the terms necessary to understand manufacturing accounting systems.

Suggested Use: Module 3

Accounting - Debit and Credit Theory (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03048

The theory of debit-left and credit-right is introduced, and applied to the general accounting equation. Focusing on asset, liability, and owner's equity accounts, demonstrations show how all accounts from the general ledger conform to the theory.

Suggested Use: Module 1

Accounting - Expansion of Owner's Equity (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03052

The owner's equity account in the general ledger is divided into capital, revenue, expenses,

and drawing accounts. These new accounts are defined, and the debit and credit theory is used to record business transactions that affect them.

Suggested Use: Module 1

Accounting - Introduction to Closing Entries (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03053

Permanent and temporary accounts are defined, and then related to the balance sheet and the income statement. Demonstrations clarify the concept and purpose of closing entries.

Suggested Use: Module 1

Accounting - Ledger Accounts (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03047

The importance of keeping track of all business transactions is stressed, and this leads to an explanation of a general ledger. The T-account is introduced, and standard methods of recording transactions are shown.

Suggested Use: Module 1

Accounting - Merchandise Accounts (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03057

The formula for calculating cost of goods sold by a merchandise business is demonstrated. This involves the cost of goods at the beginning of an accounting period, the cost of goods purchased during the period, and the cost of inventory at the end of the period.

Suggested Use: Module 2

Accounting Principles - A Skill-Building Approach (Print-Non-Fiction). Dwight L. Gibson and Norm Shoemaker. (The Wiley Business Program). John Wiley & Sons (WIL), 1992. 708 p. ISBN 0-471-79658-1 (\$48.69 hdc.)

Accounting Principles - A Skill-Building Approach is a new, advanced level accounting textbook suitable for Grade 11 and 12 students. The approach is rigorous with exercises that reinforce theory and practical applications at varying levels of difficulty. The text attempts to provide a learning environment that is relevant to an accounting-related career while allowing the teacher and students the opportunity to work toward experiential learning. The approach is as the title implies: skill-building.

The resource features 14 chapters that cover the following headings: The Balance Sheet, Analyzing Transactions for Balance Sheet Accounts, Analyzing Transactions Related to the

Income Statement, The General Journal, The Worksheet, Special Transactions, End-of-Period Procedures 1 and 2, The Merchandising Business, Subsidiary Ledger Systems, Columnar (Synoptic) Journals, Internal Control Over Cash, Payroll Accounting and Analyzing Financial Statements.

Each chapter has clearly stated learning objectives, required vocabulary, and numbered sections followed by two sets of activities. The activities include factual, review, and recall questions, and practical application questions based on the information studied in each chapter. A section called "Accounting at Work" features career highlights of persons associated with accounting. Also covered are business communication skills as well as computer accounting applications and exercises.

Other components of the program are:

Working Papers 1	ISBN 0-471-79570-4	(\$15.00)
Working Papers 2	ISBN 0-471-64012-3	(\$15.00)
Teacher's Resource Package	ISBN 0-471-79571-2	(\$99.00)

Suggested Use: Modules 1, 2, 3, 4, 5, 6, 9, 11, 12

Accounting Projects For The Electronic Calculator (Print-Non-Fiction). Mildred K. Polisky. Gregg Division/McGraw-Hill Publishing Company (MHR), 1989. 62 p. ISBN 0-07-041283-9 (\$21.95 pbk.)

This perforated, three-hole punched workbook format resource contains instruction in the touch method of operating an electronic calculator, five projects, and a key to the projects. Designed to be used with any accounting course, the projects cover the accounting records and computations of a service business and a merchandising business. Other projects involve payroll records and computations, end-of-period work, financial statements, and records and computations with banking and petty cash.

Suggested Use: Module 7

Accounting - The Accounting Cycle (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03055

The accounting cycle is defined, and its eight stages are illustrated in detail. They include collecting source documents, journalizing, posting to the ledger, preparing the trial balance, preparing a work sheet, presenting formal financial statements, closing entries, and preparing the post-closing trial balance.

Suggested Use: Module 1

Accounting - The Accounting Equation (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03044

The concept of financial worth as it applies to a person and to a business is introduced. Assets, liabilities, and owner's equity, the three primary accounting terms, are illustrated and defined. The fundamental accounting equation is explained.

Suggested Use: Module 1

Accounting - The Balance Sheet (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03045

The balance sheet is defined, and a thorough demonstration of filling out the document is provided. It includes answering three basic questions, and showing where financial information should appear on a balance sheet and in what order details should be presented.

Suggested Use: Module 1

Accounting: The Basis for Business Decisions. 6th Canadian ed.
(Print-Teacher-Reference). R. F. Meigs, et al. McGraw-Hill (MHR), 1991. 1239 p.
ISBN 0-07-551072-3 (\$56.95 hdc.)

This post-secondary textbook is recommended as a teacher reference especially for the Grade 12 core module of managerial accounting and financial statement analysis.

The very comprehensive text blends concepts, procedures, and accounting principles based on CICA (Canadian Institute of Chartered Accountants) standards. It reinforces the accounting cycle with mini-practice sets, and integrates computer-based accounting in cycle chapters. Chapter summaries and learning objectives introduce each new section. Analytical and comprehensive problems follow most sections, as well as end-of-chapter review outlines and listings of key terms for each unit.

The text emphasizes managerial accounting by providing coverage of terminology, manufacturing operations stressing the flow of costs in a perpetual inventory system, and chapters on measuring and evaluating the performance of segments of a business enterprise. There is increased emphasis on the use of accounting information for decision-making purposes. A wide variety of supplemental materials are available: Study Guides, Worksheets (5), Canadian Practice Sets (3), Instructor's Resource Manual, Test Bank, Computerized Test Bank, Transparencies, and Solutions Manual. Several American supplements including instructional videotapes are also available and could be used with minor adaptation.

Suggested Use: Module 3

Accounting - The Income Statement (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03051

An income statement provides a business with a true picture of its financial position for a given period of time. The concepts of revenue and expense are explained in detail, and demonstrations show how an income statement is prepared.

Suggested Use: Module 1

Accounting - The Mechanics of Closing (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03054

Four simple steps are required to close all temporary accounts or close the books. These steps are explained in detail, and the income summary account is introduced.

Suggested Use: Module 1

Accounting - The Merchandise Business (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03056

Service and merchandise businesses are compared and accounting for a merchandise business is examined in detail. The concept of inventory is introduced.

Suggested Use: Module 2

Accounting - The Trial Balance (Videotape). (Business Concepts). TVOntario (MHP), 1987. 5 min. Dup. Order No. V03050

Viewers learn how to calculate account balances and demonstrations show that the total of all credit entries should equal the total of all debit entries in the general ledger. To verify this equality, a trial balance is prepared.

Suggested Use: Module 1

AccPac Bedford Worktext (Print-Non-Fiction). Miles Mumford. Nelson Canada (NEL), 1991. 576 p. ISBN 17-603577-X (\$26.95 Student Text) ISBN 17-603578-8 (\$44.95 Teacher's Manual)

This 576-page, coil-bound, softcover worktext was written to provide students with a thorough understanding of the components of the AccPac Bedford automated accounting program. As well, it provides both an introductory and an advanced level of studies. A self-paced "Overview Tutorial" allows users and non-users of microcomputers to proceed at their own rate. In modules dealing with computers and software in the accounting curriculum, this would be especially helpful for the teacher who lacks familiarity with the operation of the

Bedford program. Designed for use on the IBM PC/AT or XT PS2 or compatibles where Accpac Bedford has been installed, the worktext provides a useful tool for teaching the automated accounting component. The step-by-step tutorial approach takes students through the complete accounting cycle. The tutorial is followed by practice through 16 business applications which are graded by difficulty to allow flexibility. Some of the applications include *Sail Away*, *Maxwell Jewelry*, and *Microwaves, Inc.* The teacher's manual contains six diskettes and acts as an aid for the tutorial and business applications. The teacher diskettes are used by the teacher to create a student diskette which will then contain all the files necessary for overview tutorials and business applications. Also included is a coil-bound, 147-page *Overview 1 & 2 Guide GST Addendum*. The guidebook sells for \$12.95 and is intended to provide an understanding of how to operate the Accpac Bedford system using GST (FST) Exempt or GST Applied and to provide students with a full picture of the financial reports. Using this material, students do not have to flip back and forth in the *Accpac Bedford Worktext*.

Suggested Use: Module 12

Adders 'N Keys: One Month in the Life of a Sole Proprietorship. 2nd ed. (Practice Set). Brenda M. Mallouk. McGraw-Hill Ryerson Limited (MHR), 1987. 58 p. ISBN 0-07-5512211 (\$16.95)

Designed for an introductory accounting course, this Canadian practice set with perforated pages provides an opportunity for students to experience a month-long accounting cycle. Various business forms such as invoices, cheques and receipts are utilized and the resource requires the student to prepare a final report analyzing a company's profitability and viability. The necessary forms are included: general ledger, subsidiary ledgers, general journals and report forms.

Suggested Use: Module 1

Other Uses: Consumer Education, Information Processing

Advanced Applications Workbook for Bedford Accounting (Print-Non-Fiction). D. Purbhoo and M. Purbhoo. (Addison-Wesley Accounting Applications Series). Addison-Wesley (ADD), 1989. 226 p. ISBN 0-201-19895-9 (\$23.47)

Designed as a sequel to *Applications Workbook for Bedford Accounting*, or as an introduction to Bedford for senior students, this resource features keystrokes for converting a manual accounting system to a computerized accounting system. A complete accounting cycle is demonstrated for a small business using realistic source documents that encourage students to complete comprehensive accounting applications while integrating analysis and decision-making skills. The resource provides suggestions for using spreadsheets and contains keystroke information for completing transactions while analyzing financial statements and making business decisions. The teacher's guide contains instructions for installing Bedford Integrated software on a stand-alone IBM personal computer or

compatible, and provides teaching suggestions and solutions to case problems. Two data disks are included, one for set-up and the other for solutions to the applications.

Suggested Use: For any computerized accounting applications modules.

All-Star Professionals - Accounting Applications For A Service Business, Computerized Version (Practice Set). David H. Weaver, David Gynn and Virginia Rose. McGraw-Hill Publishing Company (MHR), 1989. n.p. ISBN 0-07-069405-2 (\$13.95)

This practice set provides a complete computerized accounting cycle for a single proprietorship service business. This computerized version requires an IBM or an Apple microcomputer, the software program and the booklet with complete instructions. The booklet contains detailed instructions for the user regarding *All-Star Professionals*, a fictitious company that earns its revenue from job placement services, career counselling, resume preparation services, and training seminars. The student assumes the role of the accounting clerk working for that firm, and the task is to maintain accounting records of the business on the company's newly acquired computer system. Source documents including invoices, memos, bills, petty cash vouchers and remittance slips are provided in this perforated workbook.

Suggested Use: Module 11

Other Uses: Information Processing

Applications Workbook for Bedford Accounting (Print-Non-Fiction). D. Purbhoo and L. Borel. (Addison-Wesley Accounting Applications Series). Addison-Wesley (ADD), 1988. 295 p. ISBN 0-201-19901-7 (\$21.05)

This Canadian workbook was written in response to a need for classroom materials using Bedford Integrated Accounting Software. It is suitable for use in any accounting course where there is a shift in emphasis from the mastery of manual techniques to the mastery of concepts as they apply to computerized accounting. Eleven applications are incorporated in the following six accounting functions handled by Bedford software: General Ledger, Accounts Payable, Accounts Receivable, Payroll, Inventory, and Jobcost. Applications are meant to supplement general accounting principles being taught in the classroom by presenting learning objectives, keystrokes for entering sample transactions, screen formats, computer input forms and instructions for displaying and printing finished work. Some reinforcement exercises are included. All exercises are set up on a single data disk ready for transactions to be completed. The worktext is written for use with a stand-alone IBM PC or compatible, and complete, clear explanations are given of what should be happening on the screen. The teacher's guide includes instructions for using the data disk on different computer systems, answers to review questions, all set-up data, teacher's notes, and a solutions disk.

Suggested Use: For any computerized accounting applications modules.

Applications Workbook for Simply Accounting (Print-Non-Fiction). M. Purbhoo and D. Purbhoo. (Addison-Wesley Accounting Applications Series) Addison-Wesley (ADD), 1989. 390 p. ISBN 0-201-19877-0 (\$35.17 Student Text) ISBN 0-201-19878-0 (\$35.17 Teacher's Support Package)

This book combines an introduction to using *Simply Accounting* with more advanced accounting applications. All source documents appear on the screen, so input forms become unnecessary. The book is written for those using Bedford's *Simply Accounting* on the Macintosh. It features each accounting ledger in a separate application and covers design concepts for an integrated accounting system for a small business. Complete accounting cycle applications use real source documents and are supplemented with case studies. Spreadsheets are utilized to analyze financial statements. Advanced accounting concepts including plant, equipment and depreciation, partnerships, corporation accounting and cost accounting are presented in separate applications. The teacher's guide is contained on disk along with the solutions to the applications. The spiral-bound softcover text is accompanied by a separate support package containing two data disks.

Suggested Use: For any computerized accounting applications modules.

AquaClean Pool Service II (Practice Set). Clairmont P. Carter and Charles R. Watt. Glencoe/McGraw-Hill (MMC), 1990. ISBN 0-02-800228-8 (\$9.24)

AquaClean Pool Service II is an accounting simulation using a general journal as it covers an accounting cycle for a sole proprietorship service business. The practice set may be used manually in approximately 5 to 7 hours or in 2 to 3 hours with the optional software package. Students assume the role of an accountant for a firm that cleans and services swimming pools. As part of the job description the student will analyze source documents, make journal entries, and post to a general ledger. Also involved is end-of-the-fiscal-period work including preparing worksheets, income statements, statements of changes in owner's equity, balance sheets, and closing entries. Students will also write cheques, prepare bank deposit slips, and reconcile the chequebook with the bank statement at the end of the month.

Components are:	Student text	ISBN 0-02-800228-8	\$ 9.24
	Teacher's manual	ISBN 0-02-800229-6	\$ 3.76
	Apple software	ISBN 0-02-800230-X	\$100.32
	IBM (3.5" or 5.25")	ISBN 0-02-800231-8	\$ 66.67
	Macintosh software	ISBN 0-02-800296-5	\$ 66.67

Suggested Use: Modules 1, 4, 11

The Auditing Clerk - Vendor Van. 2nd ed. (Practice Set). H. Mark Lovern. South-Western (NEL), 1988. 174 p. ISBN 0-538-25020-8 (\$13.95)

This text-workbook simulation provides students with the opportunity to develop entry-level business mathematics, auditing, business machines, and recordkeeping skills. As an auditing clerk, the student is required to audit and correct reports, use the calculator, use

auditing procedures with speed and accuracy, and learn correct terminology for a realistic business. Required forms are included. Completion time for this American resource is approximately 12 hours.

Suggested Use: Module 7

Beginning a Career...A Look at Jobs in Saskatchewan (Booklet). Saskatchewan Human Resources, Labour and Employment (SSR), 1990. 32 p. No Order No. required (Free)

This comprehensive booklet contains job search information especially for persons looking for a career in the following areas: clerical, sales, food, accomodation, medicine, meat cutting, mining, transportation, trades, and agriculture. The booklet looks at employment opportunities in all of these areas, and discusses job prospects between now and the year 2000. Typical jobs, educational requirements, experience and advancement opportunities are noted. A further section describes apprenticeship in designated trades, and includes job descriptions, working conditions, education required and prospects for employment at the present time. This resource would be useful in the work experience module.

Suggested Use: Module 13

Other Uses: Information Processing, Work Experience, Career Education

Business Concepts: Accounting (Videotapes). (Business Concepts). TVOntario (MHP/BB), 1987. Fourteen 5 min.(each) videos. Available for duplication from Media House Productions (MHP).

A series of fourteen 5-minute videotape programs is available from Media House Productions at a cost of \$1.00 per program plus blank tape and postage. The programs cover a wide range of topics including: Transactions; Debit and Credit Theory; Ledger and Merchandise Accounts; The Accounting Cycle; Balance Sheets; and Income Statements. This animated series features circus performers who keep careful track of finances and demonstrate accounting procedures as well as various methods of preparing accounting documents. The series begins with the fundamental accounting concepts and terms, progresses through concepts such as debit and credit theory and closing entries and concludes with merchandise accounts. Accompanying the videotape series is a teacher's guide entitled *Business Concepts: Accounting*, which is available from the Book Bureau, Order No. BB 6274, at a cost of \$4.10.

Suggested Use: Modules 1, 2

Business in Changing Times (Print-Non-Fiction). Terry Taller. Addison-Wesley (ADD), 1987. 408 p. Order No. 07975 (\$35.17 Student Text) Order No. 07977 (\$55.87 Teacher's Guide)

Business in Changing Times presents an overview of the adjustments and shifts that have

taken place in the Canadian business environment. It provides a historical and current survey of economics, banking, consumer credit, careers in banking, communication, and the role of the federal government in business. More than 50 case studies relate learning principles to actual business practices by telling real-life business stories. Twenty-five chapters with concise introductions, chapter summaries, and questions for discussion provide supplemental information for the teacher. A class set would not be required.

Suggested Use: Modules 1, 4, 13

Other Uses: Business Education, Economics, Consumer Education, Entrepreneurship

Business Machine Exercises. 2nd ed. (Print-Non-Fiction). J. H. Dool. McGraw-Hill Ryerson (MHR), 1976. 121 p. ISBN 0-07-082433-9 (\$15.00)

This older resource is a workbook of calculator application problems that provides practice with basic functions and business education forms. It satisfactorily provides coverage of math concepts covered in business education courses with practical applications and authentic exercises. Sections are Addition, Multiplication, Subtraction and Credit Balances, Division, and Multiple Operations and Review.

Suggested Use: Module 7

Other Uses: Mathematics 10 and 20

Business Mathematics. (Print-Non-Fiction). Walter H. Lange, Robert D. Mason and Temoleon G. Rousos. Collier Macmillan Canada (MMC), 1990. 269 p. ISBN 0-02-954001-1 (\$32.36)

This business mathematics resource is a recent update that features chapters on personnel, production, purchasing, sales, marketing, warehousing and distribution, services, accounting, accounting records, and financial and information management. The exercises cover such basics as inventory, discounts and pricing, and break-even analysis. All of the exercises are practical and realistic. Each chapter introduces required vocabulary, presents the content in a meaningful, progressive manner, uses practical and realistic exercises, and presents cumulative and chapter review exercises. Please note: Limited stock available.

Suggested Use: Modules 2, 3, 7

Other Uses: Mathematics 10 and 20, Consumer Education, Finance 30

Business Mathematics (Print-Non-Fiction). Linda L. Thompson and Ross E. Lowe. Glencoe (MMC), 1988. 684 p. ISBN 0-02-820830-7 (\$33.26 Student Text)
ISBN 0-02-820880-3 (\$87.00 Teacher's Resource Book)

This text is designed to provide students with real-world mathematical skills and applications.

Like similar texts, its usefulness for accounting is in the banking, payroll and taxation, and calculator modules. The first five chapters of the text review mathematics related to business. Examples and problems provided apply basic math skills to business situations. All of the chapters in this comprehensive text use straightforward instruction, show examples, give short practice problems and discussion questions, and provide basic skill checks, chapter reviews and tests. More importantly, the text highlights business applications related to entrepreneurship, problem solving and the use of computers in business. This American resource, with its abundance of colourful illustrations, diagrams and pictures, and the variety of exercises, skills and strategies presented, would be a good teacher reference. A class set would not be required.

Suggested Use: Modules 4, 5, 7

Other Uses: Mathematics 10 and 20, Consumer Education, Finance 30, Entrepreneurship

Business Mathematics. 10th ed. (Print-Non-Fiction). Lloyd D. Brooks, et al. Gregg Division/McGraw-Hill Book Company (MMC), 1988. 568 p. ISBN 0-07-008166-2 (\$44.60 Student Text)

The tenth edition of this text provides coverage of business, career, and consumer-oriented mathematics topics. Also new to this edition are materials dealing with microcomputers, including a new spreadsheet feature designed to introduce students to the concept of a spreadsheet. Other new features include a larger type size, and bright attractive pages with highlighted charts and graphs. Simulations are found at the end of each of the five units; students are placed in a business situation and must use previously learned skills to solve a problem. Exercises using an electronic calculator have also been incorporated. Units covered are Business Mathematics Fundamentals; Income, Benefits, and Payroll; Borrowing and Investing; Consumer Purchases; and Business Management.

American. Appendices. Glossary. Index.

Optional components and ordering information follow:

Workbook	ISBN 0-07-008168-9	\$ 15.40
Teacher's Manual	ISBN 0-07-008169-7	\$ 7.47
Spreadsheet Applications (IBM)	ISBN 0-07-838407-9	\$115.00
Spreadsheet Applications (Apple)	ISBN 0-07-838411-7	\$109.00
Microcomputer Test Bank (IBM)	ISBN 0-07-838393-5	\$115.00

Suggested Use: Modules 2, 4, 5, 7

Other Uses: Mathematics 10 and 20, Finance 30

A Business Recordkeeping Practice Set: Sound City. 4th ed. (Practice Set). Richard H. Wirth. Gregg Division/McGraw-Hill (MMC), 1988. ISBN 07-071147-X (\$18.03 Student Text) ISBN 07-071148-8 (\$6.20 Teacher's Manual)

This practice set provides recordkeeping and clerical experience for students when they assume the role of a recordkeeper in a small retail business that sells records, cassettes and stereo equipment. The set includes one month's transactions including cash, banking, payroll and inventory records. The teacher's manual includes answers, teaching suggestions, performance goals, and a verification test.

Suggested Use: Modules 2, 4, 5

Other Uses: Information Processing

Canadian Banker's Association (Booklet/Pamphlet). 2332 - 11th Avenue, Second Floor, Regina, Saskatchewan, S4P 0K1. Telephone (306) 525-6410 (CBA)

For the cash control module of the new accounting curriculum it is recommended that teachers contact the Canadian Banker's Association to request various relevant pamphlets and booklets. Some of their current pamphlets are titled: *Bank Facts*, *Helping You Bank*, *Credit Wise*, *Money Mysteries* and others. These publications are available without charge in reasonable quantities, in English or French, on request to the Association. Requests should be on official letterhead and may be faxed to 781-7919. It is also possible that local credit unions and financial institutions in many Saskatchewan towns and cities would be able to provide pamphlets, brochures, and booklets upon request.

Suggested Use: Module 4

The Canadian Wheat Board Report to Producers on the 1989/90 Crop Year (Booklet). The Canadian Wheat Board (CWB), 1990. 24 p. (Free)

This booklet is updated yearly, and provides background information to students and teachers about the internal workings of the Canadian Wheat Board. Tables, charts and graphs summarize the work of the Canadian Wheat Board. The section on Initial Payments and the small, but colourful photographs, are features.

Suggested Use: Module 10

Career Skills. Canadian ed. (Print-Non-Fiction). Joan Kelly-Plate and Ruth Volz-Patton. Collier Macmillan Canada, Inc. (BB), 1990. 372 p. BB 6416 (\$35.20)

Career Skills is a textbook suitable as a teacher reference for the work study module of accounting. The Canadian edition has recently been updated and the print size made quite large. Colour photographs and cartoons are liberally interspersed throughout the text. Part one introduces students to a wide range of choices by helping students better understand

themselves, their skills and their interests. Part two shows students how to find and keep the job they want by providing descriptions of career choices, showing goal-setting strategies, and actual job seeking techniques. The book offers current information about a wide range of careers and stresses positive attitudes, helpful coping strategies and money management ideas. The section entitled "Career Handbook" provides valuable information about 15 career cluster options. One textbook per student would not be necessary.

Suggested Use: Module 13

Other Uses: Work Experience, Career Education

Century 21 Accounting: Advanced Course. 2nd Canadian ed. (Print-Non-Fiction). Miles Mumford, Ray Schafer and Aurelio Delbello. Nelson (BB), 1992. BB 6453 (\$48.85 Student Text) BB 6458 (TBA Teacher's Manual)

This contemporary new edition is the second volume of a two-year program for senior level accounting students designed primarily for those with aspirations to go into the accounting profession. This edition retains the spiral approach to learning in which procedures are described, applied, practiced and reinforced. End-of-chapter practice problems consolidate previous learning by using realistic questions and problems that require critical thinking skills.

The text is divided into eight parts. Part 1 describes the accounting profession by discussing accounting concepts, principles, and practices that are in agreement with the Generally Accepted Accounting Principles (GAAP). Parts 2, 3 and 4 describe the accounting cycle for a merchandising business organized as a corporation, describe automated accounting for a departmentalized merchandising business organized as a corporation, and describe accounting for uncollectible accounts, fixed assets, prepaid expenses, unearned revenue, accrued revenue and promissory notes. Part 5 expands the knowledge gained in introductory accounting classes concerning financial analysis and financial statement preparation for a corporation. Part 6 describes management accounting including inventory planning, budgetary planning and control, making management decisions based on accounting information, and financial statement analysis. Part 7 describes cost accounting for a merchandising business and for a manufacturing business. Part 8 deals exclusively with partnerships.

This competency-based program clearly states behavioral goals and performance objectives, and has integrated, automated accounting and the use of microcomputers throughout the text. As well, all reinforcement activities and computer applications are available in an automated format. All ledgers, balance sheets and forms reflect the GST entry.

Other components of the program are:

BB 6454	Workbook 1	(Chapters 01-15)	\$19.75
BB 6455	Workbook 2	(Chapters 16-24)	\$19.75

BB 6456	Workbook 1 Teacher's Edition	(Chapters 01-15)	TBA
BB 6457	Workbook 2 Teacher's Edition	(Chapters 16-24)	TBA

Suggested Use: Modules 2, 3, 4, 5, 8, 9, and for any computerized accounting applications modules.

Century 21 Accounting: Introductory Course. 3rd Canadian ed. (Print-Non-Fiction).
 Ray Schafer, et al. Nelson Canada (BB), 1991. 726 p. BB 6257 (\$40.05 Student Text)
 BB 6258 (\$46.55 Teacher Edition)

Comprehensive, current and in full colour, this revised text is aimed at the introductory accounting student. Three complete accounting cycles are presented in the spiral learning approach: a sole proprietorship, a partnership, and merchandise accounting for a corporation. Accounting procedures are described and exercises for drill and practice with extensive end-of-chapter material such as case studies, drills, application problems, and master and challenge questions are provided. Automated accounting practices are introduced and career opportunities are described. A detailed Appendix incorporates GAAP, an overview of GST, notes on use of a calculator and notes for financial statement analysis.

Working papers and study guides are also available:

BB 6259	Chapters 1-20	\$ 13.00
BB 6261	Teacher's Edition (1-20)	\$ 27.90
BB 6260	Chapters 20 - 30	\$ 13.00
BB 6262	Teacher's Edition (20 - 30)	\$ 27.90

Century 21 Accounting Simulations (Manual) include the following consumable practice sets described elsewhere in this document:

BB 6385	<i>Maxwell Jewelry</i> (Partnership)	\$ 21.40
BB 6386	<i>Teacher Key for Maxwell Jewelry</i>	\$ 16.75
BB 6387	<i>Microwaves, Inc.</i> (Corporation)	\$ 20.45
BB 6388	<i>Teacher Key for Microwaves, Inc.</i>	\$ 16.75
BB 6389	<i>Sail Away</i> (Sole Proprietorship)	\$ 8.35

Each simulation can be used with any introductory accounting program. All necessary source documents and transaction forms are included with each simulation. An inner envelope with pre-set dividers simulates a real bookkeeping system. There are GST applications in *Maxwell Jewelry* and *Microwaves, Inc.*

Suggested Use: Modules 1, 2, 4, 5, 6, 8, 9, 11

Combatting Racism In The Workplace: A Course For Workers (Print-Non-Fiction). Barb Thomas and Charles Novogrodsky. Cross Cultural Communication Centre (KEM), 1983. 142 p. ISBN 0-9691060-2-5 (\$10.00)

This handbook has been prepared by the Ontario Federation of Labour in cooperation with the Cross Cultural Communication Centre, a community organization that works with immigration and racism issues. The book is aimed at workers specifically, but teachers could use this resource to develop approaches and activities to instruct a segment on racism in the workplace in any business, social studies, career or work experience program.

The handbook examines racism issues by providing historical data about immigration and workers. Attitudes, discrimination, legislation, the development of unions and action planning are all discussed. The resource defines terminology in the introduction and depicts males and females from various cultural groups.

Each section highlights specific objectives and lists required resources, materials and equipment for that segment. A selected annotated list of audiovisual materials, resources, and programs on racism is included.

Suggested Use: Module 13

Other Uses: Work Experience, Career Education, Social Studies

Consumer and Career Mathematics. 2nd Canadian ed. (Print-Non-Fiction). Enzo G. Carli, et al. Gage (BB/GAG), 1991. BB 6486 (\$34.55 Student Text) ISBN 7715-3614-3 (\$32.05 Teacher's Guide)

Consumer and Career Mathematics is a recently revised Canadian resource that has applications in several subject areas including accounting, although a class set would not be required. Seven units make up the textbook, three of which have accounting applications: Income, Personal Banking, and Income Tax. Computer and calculator applications are built into every applicable chapter. The text is attractive with numerous colour photographs and it is very readable. Ample practice, maintenance, and review opportunities are provided in chapter reviews, tests and cumulative reviews. The sections entitled "Career Applications" illustrate the usefulness of mathematics in various careers.

Suggested Use: Modules 4, 5, 7

Other Uses: Consumer Education, Mathematics 10 and 20, Finance 30

Consumer Mathematics (Print-Non-Fiction). Francis G. French. Prentice-Hall (PRN), 1989. 581 p. ISBN 0-13-166729-7 (\$52.21 Student Text) ISBN 0-13-166745-9 (\$255.67 Teacher's Resource Book)

Consumer Mathematics is an American teacher reference that supports the consumer mathematics topics in the new accounting curriculum. A class set would not be required but

one copy would be a useful teacher reference. This very comprehensive text focuses on consumer applications of mathematics including problem-solving strategies and alternative methods of computation on such topics as budgeting, paying taxes, and personal banking. Decision-making strategies are incorporated into every chapter as well as career applications and computer and calculator activities.

Suggested Use: Modules 4, 5, 7

Other Uses: Mathematics 10 and 20, Finance 30, Consumer Education

The Court Yard: An Accounting Simulation (Practice Set). Nelson (NEL), 1990.
ISBN 17-603581-8 (\$8.95 Student Text) ISBN 0-7715-0793-3 (\$10.95 Teacher's Manual and Key)

This Canadian accounting simulation provides practice for introductory business education students. It is an authentic, interesting depiction of a Canadian business service organized as a sole proprietorship. This reinforcement activity covers the transactions completed by a business that rents racquetball courts. The company uses a cash journal, general journal and ledger. Limited reproduction rights of the teacher's manual and key are granted to classrooms adopting this practice set as a reinforcement activity.

Suggested Use: Module 1

DDC Accounting Applications for Spreadsheets (Print-Non-Fiction). Marvin Brother and Paul Rosen. Dictation Disc Company (MON), 1988. 102 p. ISBN 0-93-686237-8 (\$24.95 Student Text) ISBN 0-93-686244-0 (\$15.95 Solutions Book)

This stand-up, coil-bound resource provides instruction for accounting students in the use and application of spreadsheets as a tool for accounting. The material may be used with any spreadsheet software or computer if students have a prior knowledge of spreadsheets and accounting principles prior to using this book. The exercises have been designed to teach fundamental spreadsheet concepts while reinforcing basic accounting principles. Lessons correspond to topics covered in traditional accounting classes, and exercises range from simple to complex. The goal of this resource is to have students be able to use spreadsheets to develop marketable accounting and computer skills; to apply decision-making skills; to use solutions and graphs to analyze, compare and interpret financial data; and to apply accounting principles to spreadsheets by learning the necessary concepts and functions.

Suggested Use: For any computerized accounting applications modules.

Design Your Own Farm Accounting System (Booklet). Farm Management Section, Economics Branch, Saskatchewan Agriculture & Food (SAAF), n.d. 30 p. Order No. FMD 0491

One of many such publications out of Saskatchewan Agriculture and Food, this booklet provides a step-by-step guide to designing your own farm accounting system. The booklet is available free in reasonable quantities from Rural Service Centres. This resource has applications for the agricultural and cash control modules of the new accounting curriculum and other subjects as well.

This publication was designed to help farmers set up personalized accounting systems using a filing system and ledgers. Sample documents are included. The document is based on tax laws in effect at time of publication. The booklet contains all relevant vocabulary and practical examples of farm accounting.

Suggested Use: Module 10

Other Uses: Agriculture 30, Finance 30

Designing An Accounting System: A Workbook for Bedford (Print-Non-Fiction). Robert Ricci. McGraw-Hill Ryerson Limited (BB/MHR), 1990. n.p. BB 6383 (\$18.35 Student Text) ISBN 0-07-549993-2 (\$32.95 Teacher's Manual)

Designing an Accounting System is an instruction manual in workbook format designed to teach students how to do company books on the computer. Progressive simulations teach general ledgers, accounts payable and receivable, payroll, inventory, job costs and the year-end functions for the calendar year and the accounting year. The instructions are easy to follow and the material would serve as a valuable reference for the new accounting curriculum. The teacher's manual includes a data disk and a solutions disk, instructions, teaching tips, answers to questions and transparency masters for the working papers. It is in three-ring binder format with perforated pages.

Suggested Use: Modules 11, 12

Dollars and Sense: Problem Solving Strategies In Consumer Mathematics (Print-Non-Fiction). Robert Gerver and Richard Sgroi. South-Western (NEL), 1989. 608 p. ISBN 0-538-60000-4 (\$50.95)

Dollars and Sense is an American teacher reference that supports the payroll, taxation and banking modules of the new accounting curriculum. While a class set would not be required, the resource provides useful background information for the business education and mathematics teacher. The text provides an abundance of textbook problems, manipulative activities, computer activities and questions that deal with real-life situations. The exercises are designed to teach mathematics skills in a consumer-oriented framework. A teacher

support package is also available including computer software and a teacher's annotated edition with lesson objectives, discussion points and problem solutions.

Suggested Use: Modules 4, 5, 7

Other Uses: Mathematics 10 and 20, Consumer Education, Finance 30

The Donut Franchise: A Microcomputer Simulation (Practice Set). Philip C. Lewis and Chad T. Lewis. Glencoe/McGraw-Hill (MMC), 1984. ISBN 0-07-079423-5 (\$150.00)

This package consists of software available for the Apple, IBM or TRS-80 computer, a student manual and a user's guide. Described as a computer-assisted simulation, this software presents the scenario of a chain of franchised donut shops in which students make key decisions regarding pricing, ordering, advertising, personnel, and the leasing or buying of equipment. Working in groups, they compete with one another to return the largest profit. The package is instructor-administered and contains self-correcting features. All of the necessary forms are included in the student manual, as is a glossary.

Suggested Use: Module 12

Other Uses: Information Processing, Entrepreneurship, Marketing

Electronic Calculations (Print-Non-Fiction). Ann Hopkins and Colleen Power. McGraw-Hill Book Company (BB), 1989. 193 p. BB 6413 (\$44.50)

This book will give students an understanding of the principles of electronic calculations and an insight into the business applications of those principles. Fifteen units cover the following topics: basic operations, metric calculations, percentages, foreign exchange and bulk pricing. A unit of extension material provides extra practice and revision exercises. Correct fingering and calculation principles are stressed in this activity-based resource.

Suggested Use: Module 7

Elements of Accounting. A Senior Course. 3rd ed. (Print-Non-Fiction). Henry J. Kaluza, et al. McGraw-Hill Ryerson Limited (BB), 1989. 584 p. BB 6378 (\$45.05 Student Text) BB 6382 (\$78.60 Teacher's Edition)

This senior level accounting text begins by presenting a description of contemporary accounting practice and the theoretical structure of the GAAP (Generally Accepted Accounting Principles). New in this edition are microcomputer applications for both spreadsheets and general ledger, case studies and projects, and contemporary accounting issues. Chapters begin with instructional objectives and definitions appear in the margins.

The study guides feature chapter terminology, multiple-choice questions and answers, one demonstration problem with a suggested solution, and working papers.

The teacher's manual provides solutions for all the text problems, projects and cases, with alternate solutions where applicable. Supplementary problems, questions, cases and projects give ample material for testing and additional assignments.

Also available are the following components:

BB 6379	Study Guide and Working Papers 1	\$ 13.35
BB 6380	Study Guide and Working Papers 2	\$ 13.35
BB 6381	Study Guide and Working Papers 3	\$ 9.95

Suggested Use: Modules 2, 3, 4, 5, 6, 8, 9, and any computerized accounting applications modules.

An Employer's Handbook of Government Employment Programs (Booklet).
Saskatchewan Human Resources Labour and Employment (SSR), 1990. 16 p. (Free)

This booklet provides a quick reference to the employment programs and services offered in Saskatchewan by the Governments of Saskatchewan and Canada. Its purpose is to help employers identify and access the assistance available when employing Saskatchewan residents, particularly Native people, including youth, social assistance recipients, and persons with disabilities. The objectives, a description of the program, and the eligibility requirements for both the employer and the employee are provided for each program.

Suggested Use: Module 13

Other Uses: Information Processing, Entrepreneurship, Career Education, Work Experience

Essentials of Business Math. 4th ed. (Print-Non-Fiction). C. George Alvey. Gregg Division/ McGraw-Hill Book Company (MMC), 1989. 139 p. ISBN 0-07-053827-1 (\$14.40)

Essentials of Business Math consists of 30 skill builders, each of which presents a short lesson followed by a series of exercises. Material on the electronic calculator has been included and sample questions reflect current conditions. This American worktext is in two colours and the pages are perforated.

Suggested Use: Modules 2, 4, 5, 7, 9

Farm and Ranch Business Management (Print-Non-Fiction). Deere & Company, Moline, Illinois (DEE), 1987. 255 p. ISBN 0-86691-088-3 (\$20.60 U.S.) ISBN 0-86691-067-9 (\$14.60 U.S. Teacher's Guide) ISBN 0-86691-093-X (\$7.25 U.S. Student Guide)

This American resource consists of softcover text, teacher's guide and student guide. An optional set of 180 coloured slides is also available, although not necessary for accounting. The information presented is clear, concise and readable, with no technical overtones. It could serve as a teacher's reference for the agriculture module and parts of the resource fit

the management module as well. Budgeting, financial analysis, decision-making, marketing, recordkeeping and cash flow sections are relevant to the Saskatchewan curriculum. Selection of appropriate farm-specific computers and software is discussed. The examples, case studies and definitions used are in keeping with Canadian expectations, however the imperial measures would need to be converted. Some chapters are totally irrelevant because of the American content, for example, income tax and business organizations. Table of contents. Bibliography. Index.

Suggested Use: Module 10

Farm Business Analyst Worksheet (Booklet). Credit Union Central of Saskatchewan (CUC), 1989. 38 p. Order No. 3.013 (\$1.13)

This booklet was designed and produced by the Loan Consulting Department, Credit Union Central of Saskatchewan. It is a booklet in workbook format designed to be used for analyzing the farm's present financial position, its past operations, and for forward planning. The booklet can be used manually or as an input form in conjunction with the *Farm Business Analyst Computer Program*. The resource has applications for the agricultural module of the new accounting curriculum.

Suggested Use: Module 10

Fundamental Accounting Principles. 6th Canadian ed. (Print-Teacher-Reference). Kermit D. Larson, et al. Irwin-Dorsey (MOS), 1990. 1311 p. ISBN 0-256-08304-5 (\$57.95)

This post-secondary textbook contains valuable teacher reference material for the managerial module of the new accounting curriculum as well as good coverage of other core modules and optional topics. The active involvement of students through the inclusion of numerous activities, exercises and assignments that stress analytical skills is stressed. Early chapters deal with the sole proprietorship business, and in later chapters corporations are introduced. Ethics is a strong component and each chapter includes brief case studies in this area.

Chapters include introductions, illustrative diagrams, demonstration problems and comprehensive review problems, and conclude with chapter summaries. Nine appendices provide expanded coverage or reorganized information. Each chapter contains its own glossary, in all including over 400 terms with concise definitions.

Suggested Use: Module 3

General Recordkeeping. 9th ed. (Print-Non-Fiction). Harry Huffman, et al. Gregg McGraw-Hill (MHR), 1988. 564 p. ISBN 0-07-031054-8 (\$33.95)

This career-oriented American resource offers thorough coverage of personal and business recordkeeping plus an introduction to basic accounting records. The text emphasizes basic skills and computer applications have been incorporated throughout. The resource is divided

into four parts: personal recordkeeping, basic business records, applied business records and basic accounting records. Each part contains several chapters with numerous topics. Goals, key vocabulary, instructional content and exercises are incorporated. The resource is enhanced with full-colour illustrations, attractive photographs, charts and recordkeeping forms.

Suggested Use: Modules 1, 2, 4, 5, 6, 12

Other Uses: Information Processing

Getting Ready: Decisions, Jobs, Careers (Print-Non-Fiction). Richard D. Jones. Delmar (NEL), 1989. 420 p. ISBN 0-8273-3531-8 (\$37.95)

Getting Ready: Decisions, Jobs, Careers is a full-colour American textbook with complete support package available including teacher's guide, study guide and test bank. It features information for many subject areas in the area of career exploration and entry into the world of work. Preview questions direct student thought, and there is emphasis on vocabulary, reading for meaning, and questions that deal with numeration and problem solving strategies in the real world. Some parts of this American text would have to be adapted, and a class set would not be required.

Suggested Use: Module 13

Other Uses: Career Education, Work Experience, Information Processing, Health Education.

Glad You Asked That! Questioning In The Classroom (Print-Teacher-Reference). Loraine Thompson. (Instructional Strategies Series No. 3). Saskatchewan Instructional Development and Research Unit (SIDRU), 1991. 48 p. ISBN 0-7731-0209-4 (\$10.00)

Third in the series of instructional strategies booklets produced by the Saskatchewan Instructional Development and Research Unit and the Saskatchewan Professional Development Unit, this booklet provides teachers with the opportunity to expand their facility with questioning techniques. Permission is granted for several of the worksheets and checklists to be duplicated for inservice use.

Suggested Use: All Subject Areas

Goals for Family Living and Farm Management (Booklet). Farm Management Section, Economics Branch, Saskatchewan Agriculture and Food (SAAF), 1991. 69 p. ISBN 0-88656-545-6 (Free)

This bulletin was developed by Saskatchewan Agriculture and prepared for use by farmers and ranchers as an aid to developing a goal-oriented financial management plan. The booklet is one of many such documents prepared by the Department of Agriculture and available upon request from the Publications Distribution Centre.

This bulletin is a self-directed working document that provides farmers and ranchers with complete background information in an easy, conversational style, with self-assessment and motivational exercises throughout. Numerous financial charts and ledgers are included in the bulletin to encourage the development of long and short-term goals. The content is directed toward management planning, specifically goal-planning and decision-making, as it relates to a farm business.

Suggested Use: Module 10

The Grandstand - Accounting Application for a Merchandising Business, Computerized Version (Practice Set). David H. Weaver, Ralph Heatherington and Connie M. Petlack. Glencoe/McGraw Hill (MMC), 1990. 144 p. ISBN 0-07-069407-9 (\$13.38) ISBN 0-07-838678-0 (\$99.00 Apple 5 1/4" disks) ISBN 0-07-838676-4 (\$99.00 IBM 5 1/4" disks)

The Grandstand - Accounting Application for a Merchandising Business places students in the role of employees of a sporting goods business. The package consists of a student workbook and a computer disk available for IBM or Apple computers.

A one-month accounting cycle is presented with activities that involve general ledger, accounts payable, accounts receivable, and payroll systems. The practice set booklet contains instructions for completing the work on a microcomputer, a narrative of transactions, and detachable source documents.

Programs and data files are contained on a single disk. The software is packaged with a Teacher's Manual and Key that provides suggestions for using the applications effectively, solutions and a test. This set can be used with any introductory course.

Suggested Use: Module 12

Other Uses: Information Processing

GST Goods and Services Tax Information for Farmers (Booklet). Revenue Canada Customs and Excise (RCC), 1990. 26 p. (Free)

The information contained in this booklet is aimed at farm families. Chapter titles are: GST and Farmers, Your Responsibilities Under the GST, How the GST Works, GST in Operation, Transitional Provisions, and Other Issues. It provides relevant information to farmers regarding general information; how to register for the GST; and how to charge, record, calculate, and send in the tax. Information is also provided on a number of programs to make the change from the FST to the GST as easy as possible. This free pamphlet would make an excellent reference for Module 10.

Suggested Use: Module 5, 10

GST Goods and Services Tax Guide for Small Business (Booklet). Revenue Canada Customs and Excise (RCC), 1990. 44 p. (Free)

This booklet is aimed at small businesses - those that gross \$30,000 or less. The booklet provides instructions and advice to small businesses on how to register for the GST, and helpful suggestions regarding calculating taxes yearly or paying in quarterly installments. This basic reference guide features the following chapters: What is the Goods and Services Tax?; What Should I Do Before the GST Begins?; I Own a Small Business. What Do I Have to Do?; What Else Should I Know?; and Assistance. This pamphlet fits the module on payroll and taxation and is a suitable, free resource.

Suggested Use: Module 1, 2, 5

Other Uses: Entrepreneurship.

Guide to Farm Practice in Saskatchewan (Booklet). Saskatchewan Agriculture Services (BB), 1987. 240 p. BB 2150 (\$2.00)

This publication is updated every three years. However, this is the most recent edition evaluated. The guide contains the pooled findings and recommendations of Saskatchewan Agriculture, the University of Saskatchewan, and Agriculture Canada. The booklet is a ready reference on recommended production and management practices for farm families, and is useful for teachers in the preparation of instructional material for agriculture units. Some of the topics covered are Farm Business Management, Agricultural Engineering, Cropping Practices, Grain Crops, Forage Crops, and Measures and Mass for Agricultural Purposes. The print is very dense, and numerous tables and graphs provide visual assistance.

Suggested Use: Module 10

How to Find a Job In Today's Market (Booklet). Employment and Immigration Canada. Canada Employment Centre. Bilingual (EIC), 1989. 52 p. (Free)

This bilingual, reversible book is a useful resource aimed at secondary high school students and adults seeking a job. It could be used in many areas, and would be useful in the work study module of the new accounting curriculum.

Pretests and checklists for each of the eight sections of the book provide motivation and useful information for the user. Answers are provided which would stimulate discussion. Job searching techniques are discussed and there are lengthy sections on writing the resume and participating in the employment interview. Basic communication skills are stressed and, as well, critical thinking skills are emphasized.

Because the text is carefully organized it is easy to use with its bold headings, different sizes of print, and numerous checklists. There are a few black and white photographs. Sample letters are also included. The reading level is such that it could be used by virtually all high

school students. As well, the material is adaptable to individual differences and a section has been added from previous editions to assist women returning to the paid workforce.

Suggested Use: Module 13

Other Uses: Information Processing, Career Education, Work Experience

In Print (Booklet). Department of Indian Affairs and Northern Development. Minister of Supply and Services Canada (INA), 1990. 32 p. ISBN 0-662-57233-5 (Free)

This reversible, bilingual booklet is a catalogue of up-to-date publications produced and distributed by the Department of Indian Affairs and Northern Development. Most titles are available in both English and French, and unless otherwise noted, all titles are available free of charge in limited quantities. Each title in the catalogue lists the order number, the year of publication and the number of pages. Some of the topics covered are Native Claims, The Environment, Legislation and Legal Relationships. Publications in the listing are of interest to the general public, academic and scientific communities and native people. The booklet is updated yearly.

Suggested Use: All Subject Areas

Into Employment - A Handbook for Women (Booklet). Saskatchewan, Human Resources, Labour and Employment (WNS), n.d. 40 p. (Free)

This booklet has been prepared by the Government of Saskatchewan, Human Resources Department, and is aimed at women either entering or returning to the work force. It contains practical advice such as how to research the job market and how to conduct a job search, information for the entrepreneur considering a business option, developing a resume, and attending the interview itself. Sample resumes and cover letters are included.

Suggested Use: Module 13

Other Uses: Information Processing, Career Education, Work Experience

Job Search Handbook (Booklet). Employment and Immigration Canada and Saskatchewan Human Resources, Labour and Employment (SSR), n.d. 32 p. (Free)

Effective job search techniques are explained in this booklet that details three specific areas: preparing a resume, conducting a job search, and handling a job interview. The booklet is detailed, yet presented in point format with clear headings and each section is colour-coded.

Symbol coding is also used effectively; the book is well designed and very readable. Highly recommended.

Suggested Use: Module 13

Other Uses: Information Processing, Work Experience, Career Education

Job Seeker's Handbook (Booklet). Employment and Immigration Canada (EIC), 1990. 20 p. ISBN LM-001/8/90 (Free)

This reversible, bilingual booklet is an organizational tool for people actively seeking a job. It concisely and in checklist form provides hints for job seekers by covering such topics as: personal application information, sources of job leads, interview checklist, typical interview questions, after interview checklist, and detailed information regarding going to a Canada Employment Centre to find a job. The brochure is available free on a limited basis.

Suggested Use: Module 13

Other Uses: Information Processing, Career Education, Work Experience

Making the Grade: Evaluating Student Progress (Print-Teacher-Reference). Board of Education for the City of Etobicoke Writing Committee. Prentice-Hall, Canada Inc. (BB), 1987. 272 p. BB 5685 (\$26.70)

Making the Grade is a professional resource document designed to assist teachers with evaluation of student progress and achievement. This current and comprehensive resource encourages teachers to go beyond traditional evaluation techniques and to augment these modes with methods that examine the process as well as the product.

Making the Grade is relevant to every grade level and to all subject areas. Sample tests, examinations, and quizzes are shown. Techniques are discussed for modifying evaluation procedures and methods for exceptional students. Other chapter headings include Observation, Projects, Written and Oral Tests, Essays, Objective-Style Questions, and Diagnostic Techniques.

This Canadian resource document with its abundance of practical ideas, charts, examples, checklists, and graphs is an invaluable aid for teachers and administrators.

Suggested Use: All Subject Areas

Managerial Accounting. 2nd ed. (Print-Teacher-Reference). John G. Helmkamp. John Wiley & Sons (WIL), 1990. 848 p. ISBN 0-471-51422-5 (\$65.95)

This American post-secondary textbook contains excellent teacher reference material for the managerial module of Accounting 36. The text is comprehensive and designed for a

one-term course in managerial accounting following a term of financial accounting. The rigorous content provides a balance between concepts and procedures for the serious accounting student. The emphasis is on the development, interpretation and application of managerial accounting information by using different types of organizations as examples. The author has attempted to write in a lively, user-friendly style, making this resource enjoyable to use as a teacher reference.

Each of the 17 chapters commences with a concise chapter overview and listing of learning objectives. Flow charts, graphs, and illustrations are used extensively as visual aids. Each chapter has a glossary of key terms and new vocabulary is in bold print. Discussion questions and exercises provide extra practice with the key elements of each chapter.

Unit headings are: Introduction To Managerial Accounting, Developing A Cost Data Base For Managerial Accounting For Decision-Making With A Planned Focus, Use of Managerial Accounting For Decision-Making With A Control Focus, and Consideration Of Specialized Managerial Accounting Topics.

A complete package of supplementary materials is also available including teacher's manual, solution books, overhead transparencies, working papers, test bank, and computerized spreadsheet exercises. Comprehensive index.

Suggested Use: Module 3

Managerial Accounting: Concepts for Planning, Control, Decision Making.
1st Canadian ed. (Print-Teacher-Reference). Ray H. Garrison, et al. Irwin (BB), 1990.
1045 p. BB 6384 (\$56.80)

This very comprehensive text covers all aspects of managerial accounting and presupposes the study of an introduction to financial accounting. Based on the 5th American edition, this text incorporates Canadian discussion problems and conceptual questions with Canadian legislation and accounting practices. Chapter titles include Cost Terms, Concepts and Classifications, System Design, Cost Behavior, Cost-Volume-Profit Relationships, Capital Budget Decisions and Service Department Cost Allocations. Other examples of material in this volume include an introduction to Canadian professional accounting associations and their codes of ethics, capital budgeting in a Canadian setting and an introduction to agency analysis of control situations. Also available, although not examined, are teacher's manual and workbook study guides. The American edition also has a computer spreadsheet package. While too complex for secondary accounting students, this resource would be a suitable teacher reference for the managerial module.

Suggested Use: Module 3

Mathematics for Business (Print-Non-Fiction). Mary Wallace. Nelson (NEL), 1990. 416 p. ISBN 17-603568-0 (\$23.35)

A complete class set of this resource would not be required, but teachers would appreciate using this text as a reference for the payroll, taxation, and calculator modules of the new accounting curriculum. It is very similar to Mary Wallace's other textbook, *Mathematics for the Informed Consumer* described elsewhere in this document. The text begins with a complete unit on using the calculator, with exercises designed to develop current techniques and operational skills on electronic calculators and personal computers. The sections on payroll and taxation are based on 1985 regulations. An additional supplement would be required for this section. The text is Canadian in content and orientation, a definite plus. Also available is a workbook with additional exercises and a teacher's edition with solutions.

Suggested Use: Modules 4, 5, 7

Other Uses: Mathematics 10 and 20, Consumer Education, Finance 30

Mathematics for the Informed Consumer (Print-Non-Fiction). Mary Wallace and Larry Pitz. Nelson (NEL), 1986. 344 p. ISBN 0-7715-0462-4 (\$24.26 Student Text)

Mathematics for the Informed Consumer is suitable for the personal finance, payroll, electronic calculators and cash control modules of the new accounting curriculum. A complete set of textbooks would not be required; however, teachers would find this an additional reference for this area. Problem solving techniques and estimating skills are reflected throughout the text with these consumer and business-related problems: employee earnings and deductions; personal income taxes; borrowing, saving, and investing money; and buying and selling merchandise. Exercises on using the calculator are presented in the first unit of the text and speed, accuracy, and facility are stressed in relation to all work with business mathematics. Also available is a workbook with additional exercises.

Suggested Use: Modules 4, 5, 7

Other Uses: Mathematics 10 and 20, Finance 30, Consumer Education

Maxwell Jewelry - A Business Simulation (Practice Set). Ray Schafer, Aurelio Delbello and Miles Mumford. Nelson (BB), 1991. BB 6385 (\$21.40 Practice Set) BB 6386 (\$16.75 Teacher's Key)

Maxwell Jewelry is an introductory practice set that could be used with any accounting program. This stand-alone, consumable manual simulation provides an opportunity for students to reinforce the concepts and application learned. *Maxwell Jewelry* simulates a merchandising business organized as a partnership. All necessary source documents and transaction forms are included, as well as the solutions to the ledgers and the preparation of the trial balance.

Suggested Use: Module 2

McBee School Teaching Plan: Folding Bookkeeping System (Print-Non-Fiction).

McBee Systems of Canada Inc. (BB). BB 5510 (\$9.95 Payroll) BB 5511 (\$17.10 Accounts Receivable) BB 5512 (\$17.10 Accounts Payable) BB 6502 (\$7.00 Poster Board)

The McBee School Teaching Plan is a Saskatchewan-made set consisting of an Accounts Receivable Exercise, an Accounts Payable Exercise and a Payroll Exercise. Each is fully contained in a separate large white envelope. A Poster Board is also available. The payroll kit simulates a "one-write" system of payroll using a pegboard. A step-by-step approach is utilized to take students through each step of the payroll process from calculating time cards to a Summary of Remuneration Paid form. The accounts receivable exercise could also be used with the "one-write" module. It is a pegboard system that uses authentic forms, journals and cheques.

Although some of the information with which students will work will become dated (e.g., hourly wages, etc.), the set does represent a highly motivational, accurate and authentic Canadian resource.

Suggested Use: Module 6

Microwaves, Inc. - A Business Simulation (Practice Set). Ray Schafer, Aurelio Delbello and Miles Mumford. Nelson (BB), 1991. ISBN 6387 (\$20.45 Practice Set) ISBN 6388 (\$16.75 Teacher's Key)

Microwaves, Inc. is a business simulation for a merchandising business organized as a corporation. It is a stand-alone simulation that can be used with any introductory accounting course. The simulation contains real-life applications of concepts and procedures by providing source documents and transaction forms. Pre-set dividers in an envelope simulate a bookkeeping system. The inclusion of GST details make this simulation accurate and realistic.

Suggested Use: Module 8

Opening the Door to Cooperative Learning (Print-Teacher-Reference). Gwen Dueck and Jan Layh. (Instructional Strategies Series No. 5). Saskatchewan Instructional Development and Research Unit (SIDRU), 1991. 34 p. ISBN 0-7731-0213-2 (\$10.00)

This is booklet number 5 in the instructional strategies series prepared jointly by the Saskatchewan Instructional Development and Research Unit and the Saskatchewan Professional Development Unit. The document provides an introduction to the key elements of successful cooperative group work. A framework is established, the role of the teacher defined, and lesson plans, strategies and approaches presented. Sample lesson plans help to clarify the concepts presented. A resource list completes the document.

Suggested Use: All Subject Areas

Payday! Managing Your Paycheck (Print-Non-Fiction). Margo Vreeburg Izzo. (A Janus Employability Skills Book). Janus Books (JAN), 1990. 104 p. Order No. 2638 (\$5.50 U.S.)

Divided into manageable sections and illustrated with black and white photographs, this workbook resource shows three young people entering the workforce and gives details of their incomes, financial plans and goals. Although American, this practical handbook describes all the relevant features of earning a pay cheque: earned income, deductions, cheque writing, bank accounts, payroll deductions, credit, automated tellers, budgeting, income tax returns, and setting goals. Discussion items, and matching and short answer questions guide students through the workbook. There are numerous applications for this resource, especially the banking module of the new accounting curriculum.

Suggested Use: Module 4

Other Uses: General Mathematics, Work Experience, Career Education

Planning Adventures: Synectics (Print-Teacher-Reference). Sheryl Mills. (Instructional Strategies Series No. 4). Saskatchewan Instructional Development and Research Unit (SIDRU), 1991. 32 p. ISBN 0-7731-0212-4 (\$10.00)

Planning Adventures: Synectics is the fourth booklet in the instructional strategies series developed by the Saskatchewan Professional Development Unit and the Saskatchewan Instructional Development and Research Unit. The booklet provides suggestions for teachers wishing to use synectics as an instructional approach. Synectics use metaphor and analogy by joining uncommon and diverse elements to encourage the development of critical and creative thinking. Permission is granted for teachers to duplicate lesson plan pages for personal and inservice use.

Suggested Use: All Subject Areas

Prairie Farm Account Book: Income Tax Records (Print-Non-Fiction). Western Producer Prairie Books (DGL), 1989. 110 p. ISBN 0-88833-0357-9 (\$14.95)

Prairie Farm Account Book: Income Tax Records is designed primarily for income tax filing but it also provides income and expense information required for business analysis. It has provisions for recording income, expenses, capital cost allowance schedules, and other information necessary for income tax filing. The resource could be used as an example of a budgeting and recordkeeping journal as it covers all aspects of farm and ranch recordkeeping. The book is produced in cooperation with farm management specialists. It is a comprehensive document which not only provides detailed farm records but also guides for preparation of income tax returns, for inventory and for business analysis. A more recent edition with GST applications is now available.

Suggested Use: Module 10

Prentice-Hall Accounting (Print-Non-Fiction). G.E. Syme and T.W. Ireland. Prentice-Hall Canada Inc. (BB), 1990. 866 p. BB 6251 (\$48.90 Student Text) BB 6252 (\$128.15 Teacher's Guide)

Prentice-Hall Accounting is an introductory accounting text for academic students in Canadian high schools. The book covers the complete accounting cycle as well as accounting for a merchandising business, specialized journals, cash control and banking, financial statement analysis, and payroll accounting. The final chapters cover partnerships, and profiles of career and entrepreneurship opportunities are included for each chapter. Eighteen chapters are divided into major sections with a system of headings and subheadings that states and prioritizes each topic. Included in each chapter are review questions and exercises, cases and projects, as well as business simulations. The teacher's guide is a 942-page, three-ring binder that also includes computer file disks for IBM and Macintosh computers. Each chapter of the teacher's guide provides an overview, objectives, schedules, teaching notes, comments, career suggestions, teaching masters and tests. Other components of the program are:

BB 6254	Teacher's Key A	(Chapters 01 - 12)	\$ 38.05
BB 6256	Teacher's Key B	(Chapters 13 - 18)	\$ 38.05
BB 6253	Student Workbook A	(Chapters 01 - 12)	\$ 12.50
BB 6255	Student Workbook B	(Chapters 13 - 18)	\$ 11.45

Suggested Use: Modules 1, 2, 3, 4, 5, 6, 8, 9

Principles of Accounting (Print-Non-Fiction). Vic D'Amico and Ted Palmer. Copp Clark Pitman Ltd. (CCP), 1987. 688 p. ISBN 0-7730-4638-0 (\$48.12 Student Text) ISBN 0-7730-4719-0 (\$59.38 Teacher's Manual)

Principles of Accounting has been designed as a first-year accounting package. It introduces students to accounting cycles for a service and a merchandising business. It covers subsidiary ledgers, special journals, columnar journals, cash control, bank reconciliation, financial statement analysis and payroll. Thirty-two individualized units of learning are presented in 14 chapters. Each unit has theory, review questions and practical exercises. A systems approach is used to illustrate accounting procedures used in the processing of data and in the control of company assets. To further illustrate and reinforce accounting systems and procedures, real companies such as Canadian Tire are used. The computer is stressed as a principal tool of accounting and activities are all generic and can be used with whatever software package your school has. Case studies and career education profiles and activities aid in the application of concepts and help to develop critical thinking skills.

A number of other components are available including various study guides/working papers and software including Qspread and Bedford.

Suggested Use: Modules 1, 2, 3, 4, 5, 9

Principles of Accounting: 1st Canadian ed. (Print-Teacher-Reference).

Paul H. Walgenbach, et al. Harcourt Brace Jovanovich (HBJC), 1988. 1105 p.

ISBN 7747-3096-X (\$47.95 hdc.)

Both procedural and conceptual in orientation, this very comprehensive Canadian post-secondary text would be an excellent teacher resource. There is extensive coverage of all accounting topics. Numerous examples, exercises, assignments, and project themes are suggested. Each chapter begins with a clear delineation of objectives and concludes with a key points inventory for topics covered. A self-test and a demonstration problem, both with answers, completes each chapter. As well, comprehensive problems with answers conclude each unit of the text.

Several other components are available: solution manual, test booklet, study guide, working papers, transparencies, practice sets, instructor's manual and computer resource guide. Checklist of Key Figures. Appendices. Glossary. Index.

Suggested Use: Module 3

The Production Game: A User's Guide (Print-Non-Fiction). D. Keith Denton.

Addison-Wesley Publishing Company (ADD), 1990. 63 p. ISBN 0-201-51667-5 (\$20.25

Student Text) ISBN 0-201-51668-3 (\$127.00 Teacher's Manual)

The Production Game is a classroom exercise in which a manual simulation of a manufacturing business is created. The user's guide is a softcover book in which instructions and guidance are given for the game. Sample charts and graphs help to teach students how to develop an effective and productive organization. While working through the simulation, students make decisions, create an organizational structure and produce products. This is an interesting supplementary activity if time permits.

Suggested Use: Module 3

Publications List (Booklet). Saskatchewan Agriculture and Food (SAAF) September 1991. 39 p. ISSN 1181-8026 (Free)

For the agricultural module of the new accounting curriculum it is recommended that teachers request the current issue of the *Publications List* from Saskatchewan Agriculture and Food. This small booklet contains a current, concise listing of all of their available publications. Many of the publications are available free of charge from Rural Service Centres in Saskatchewan or from the Publications Distribution Centre, Saskatchewan Agriculture and Food, Room B-33, 3085 Albert Street, Regina, Saskatchewan, S4S 0B1. Also listed in the booklet are complete address, telephone and fax numbers of all of the Rural Service Centres in the province.

Suggested Use: Module 10

The Rankin Company - A Business Math Simulation. 2nd ed. (Practice Set). Joseph E. Sexton. McGraw-Hill Book Company (BB), 1987. 93 p. BB 6421 (\$15.75 Practice Set) BB 6422 (\$10.80 Teacher's Key)

This practice set involves students as part-time employees at a retail furniture store and gives them the opportunity to apply business math concepts. Students experience discounts, markups, notes, depreciation, taxes and various aspects of cash control as they are exposed to departments such as shipping and receiving, purchasing, sales and accounting. Various forms are included such as inventory records, purchase orders, invoices, sales records, and credit slips.

Suggested Use: Module 7

Reading Financial Reports: The Balance Sheet (Videotape). Coronet Film & Video (CFV), 1984. 14 min. Order No. 83601 (\$325.00)

Easy-to-understand graphics illustrate terms relating to the reading of financial reports: assets, liabilities, capital, accounts receivable and earned surplus. The videotape is an informative introduction to the reading of financial reports.

Suggested Use: Module 1

Other Uses: Entrepreneurship, Economics

Reading Financial Reports: The Income Statement (Videotape). Coronet Film & Video (CFV), 1985. 12 min. Order No. 83602 (\$325.00)

This videotape provides an introduction to the reading of financial reports and in particular, the reading of an income statement. The videotape is informative and upbeat, and presents a simple service income statement on a cash basis, an accrual income statement for a small business and then for a large manufacturing business.

Suggested Use: Module 1

Other Uses: Entrepreneurship, Economics

Resume Writing (Pamphlet). Employment and Immigration Canada (EIC), 1990. 15 p. (Free)

Resume Writing is a 15-page document prepared by Employment and Immigration Canada and distributed by the Canada Employment Centre in Regina, Saskatchewan. The document gives all of the information necessary to write a resume. Beginning with the purpose of a resume, the author goes on to list the components of a resume, types of resumes, and information to include in a covering letter.

A reference list of skills to choose for inclusion in the resume in active verb format is presented. The skills are categorized under the following topics: clerical, communication, creative, financial, helping, management, physical, research, service, teaching and technical skills. A resume outline lists all of the topics that need to be addressed when preparing a resume. The document concludes with three sample resumes and one sample covering letter.

Suggested Use: Module 13

Other Uses: Information Processing, Career Education, Work Experience

Revised Introductory Accounting (Print-Non-Fiction). Ron Cougler. John Wiley & Sons (WIL), 1990. 445 p. ISBN 0-471-79523-2 (\$36.19 Student Text) ISBN 0-471-79522-4 (\$12.44 Student Workbook) ISBN 0-471-79521-6 (\$69.95 Teacher's Reference)

Larger print, numerous photographs, charts and tables, and plenty of white space make this Canadian resource set an attractive introductory package for basic accounting aimed at the Grade 10 General Education student. The complete package includes the readable textbook, the student workbook with working papers, and the very comprehensive teacher's manual. The 640-page manual in three-ring binder format contains answers, sample tests with solutions, and overhead transparency masters. Accounting skills and concepts are introduced in practical ways through examples, exercises and interesting Canadian case studies. Also covered are computerized accounting and career opportunities.

Suggested Use: Modules 1, 2, 4, 5, 6, 9, 11

Royfarm Financial Planning Guide (Booklet). Royal Bank (ROY), 1986. 30 p. Order No. 3471(06-86) (Free)

The Royfarm Financial Planning Guide is a booklet that uses a sample farm to illustrate how each section of the Application for Line-of-Credit should be completed and how the proposed plan can be evaluated for credit use. The booklet illustrates how to plan for future farm operations, particularly where substantial amounts of credit are involved. The booklet presents a realistic examination of this complicated procedure. Copies of the actual Application for Line-of-Credit are also available. An optional IBM software package to accompany the booklet is also available through the Royal Bank; however, evaluators found it difficult to use.

Suggested Use: Module 10

Sail Away (Practice Set). Ray Schafer, Aurelio Delbello and Miles Mumford. Nelson (BB), 1991. 32 p. BB 6389 (\$8.35)

Sail Away is a consumable introductory practice set for use with any accounting program. This practice set simulates a service business organized as a sole proprietorship and

includes all of the necessary source documents and transaction forms in booklet style.

Suggested Use: Module 1

School Accounting Modules. 2nd ed. (Print-Teacher-Reference). T. W. Ireland. (Business Solutions for the Real World). CGA Canada (Certified General Accountants) (CGA), 1991. n.p. ISBN 0-920167-17-9 (\$18.00)

This three-ring binder represents a contribution by the Certified General Accountants of Canada. The CGA Canada program of studies is offered in every province of Canada; it prepares CGAs for a full range of accounting and financial management responsibilities. This combined binder of teacher and student materials and one 3 1/2 inch diskette (DOS Version) is offered to business educators and their students throughout the country. Permission is granted for educators to reproduce all or part of the modules except for commercial distribution. The materials are in the form of an accounting simulation for a fitness centre, and a full range of accounting experiences are presented. GST applications are included. Please note: Limited stock available.

Suggested Use: Modules 1, 2, 4, 5, 6, 8, 11, 12

Sight & Sound Electronics: A Computerized Practice Set for a Sole Proprietorship Merchandising Business. 2nd ed. (Practice Set). Jan Stennick. Glencoe/McGraw-Hill (MMC), 1990. 144 p. ISBN 0-07-839320-5 (\$17.64 Student Booklet) ISBN 0-07-889301-9 (\$9.00 Instructor's Manual and Key)

This practice set situates students in a retail electronics store where they are expected to handle a wide range of transactions through a one-month accounting cycle. During this time students work with general and special journals and they have practice with adjusting and closing entries, bank reconciliation, and financial statements. This introductory accounting practice set is designed to be completed in 10 to 15 hours and uses realistic source documents and a narrative of transactions. The perforated workbook gives step-by-step instructions and is easy to read and understand.

Suggested Use: Module 12

Steps to Finding a Job (Pamphlet). Government of Canada: Minister of State for Youth (EIC), 1991. 8 p. (Free)

This oversize, reversible, bilingual document contains readable information for high school students and adults seeking a job. Topics covered are: assessing your interest and job

skills, personal facts sheet, preparing a resume, researching job possibilities, and job interview techniques.

Suggested Use: Module 13

Other Uses: Information Processing, Career Education, Work Experience

Summit Enterprises: A Recordkeeping Simulation (Practice Set). Richard Lasselle. Glencoe/McGraw-Hill (MMC), 1983. ISBN 0-395-32999-X (\$20.88 Student Text)

In this recordkeeping simulation students assume the various roles of absent recordkeeping employees, filling in for full-time employees who are ill or on vacation. A variety of recordkeeping tasks are performed including seven entry-level positions. Students also see how the various positions interrelate. This fictitious company is a large wholesale distributor of camping and hiking supplies and equipment. There are also optional computer activities.

Suggested Use: Module 12

Teaching Taxes (Print-Teacher-Reference/Videotape). Revnue Canada (RCT), 1989. Order No. TIS 17E (Free- Student Workbook) Order No. TIS 18E (Free - Teacher's Update)

This resource consists of two booklets and one videotape all of which are sent to schools each spring. The booklets are revised and updated periodically, and the videotape *Stepping Through Your Tax Return* is updated annually. The booklet entitled *Teacher's Update* is a content-oriented resource. While it contains more information than students require, it does provide the background necessary for the teacher. The booklet entitled *Student's Workbook* is a well-organized presentation in seven modules. Samples of all of the necessary forms for each province and territory are provided in the booklet. The 52-minute videotape provides complete coverage of procedures to follow in completing an income tax return.

Suggested Use: Module 5

Think About It: Critical And Creative Thinking In The Classroom (Print-Teacher-Reference). Loraine Thompson. (Instructional Strategies Series No. 6). Saskatchewan Instructional Development and Research Unit (SIDRU), 1992. 40 p. ISBN 0-7731-0220-5 (\$10.00)

Sixth in the series of instructional strategies booklets produced by the Saskatchewan Instructional Development and Research Unit and the Saskatchewan Professional Development Unit, this booklet presents numerous suggestions for teachers wishing to expand their repertoire of strategies for teaching critical and creative thinking skills in the classroom. Strategies presented include brainstorming, journal writing, concept mapping,

visualization, attribute listing, speculating on alternatives for the future, and story or picture completion.

Suggested Use: All Subject Areas

This Is a Yes: Concept Attainment (Print-Teacher-Reference). Sheryl Mills. (Instructional Strategies Series No. 1). Saskatchewan Instructional Development and Research Unit (SIDRU), 1991. 30 p. No ISBN (\$10.00)

This booklet was prepared by the Saskatchewan Instructional Development and Research Unit and the Saskatchewan Professional Development Unit as an aid for teachers in the area of instructional approaches. First in the series of booklets designed to provide teachers with effective instructional strategies, this document provides teachers with a practical and relevant guide to using concept attainment as a means to expand their teaching repertoire. The booklet provides an overview of concept attainment with sample lessons, vocabulary development exercises and a listing of available resources. Permission is granted to duplicate worksheet pages for inservice purposes.

Suggested Use: All Subject Areas

Timson Rugs: An Accounting Simulation. 2nd ed. (Print-Non-Fiction). R.L. King. Copp Clark Pitman Ltd. (BB), 1988. 202 p. BB 6419 (\$16.75 Student Text) BB 6420 (\$30.95 Teacher's Key)

Timson Rugs is a Canadian accounting simulation of a sole proprietorship merchandising business. In the simulation students assume the role of an accountant in a wholesale rug business and are presented with a number of realistic problems to solve. By using actual source documents, students are required to organize and maintain the records of a business using accounting and recordkeeping knowledge to complete activities either manually or on computer. This 20-hour simulation involves practice in the following areas: maintaining special journals such as sales, cash receipts, cash payments; maintaining cash and bank records; preparing end-of-period worksheets and closing entries; preparing income statements; preparing balance sheets; preparing equity statements; preparing payroll records and T-4 slips.

Suggested Use: Modules 2, 4, 5, 12

Together We Learn: Cooperative Small Group Learning (Print-Teacher-Reference/Videotape). Judy Clarke, Ron Wideman and Susan Eadie. Prentice-Hall (BB/MHP), 1990. 216 p./23 min. BB 6188 (\$28.10) Dup. Order No. V02705

This indispensable book is for all teachers incorporating Common Essential Learnings in the classroom. This Canadian resource discusses reasons for using group work, group dynamics, creating and sustaining group work, and evaluating the process and product. It is an interesting, jargon-free, practical treatment.

Your Guide: Farming Income Tax Guide (Booklet). Revenue Canada Taxation (RCT), 1990. 50 p. Order No. T4003(E) Rev. 90 (Free)

Available from Revenue Canada, this guide is designed to be used by self-employed persons who farm as a business. The guide contains detailed information for farmers to use as they complete their income tax forms. It is updated yearly and can be obtained for all students at Post Offices or through Revenue Canada.

Suggested Use: Module 10

The videotape has a good balance of males and females, varying age groups, and varying races. It features conversations with teachers regarding why and how they use the cooperative learning approach. The videotape is suitable for teachers from Kindergarten to Grade 12.

Suggested Use: All Subject Areas

Transitions - A Practical Guide to the Workplace (Print-Non-Fiction). Linda Winder, et al. Maxwell Macmillan Canada Inc. (BB), 1989. 271 p. BB 6414 (\$19.50 Student Text) BB 6415 (\$41.90 Teacher Edition)

This Canadian resource prepares students for the challenge of moving from the school to the workplace and is very suited to the work study module of the new accounting curriculum. It covers a wide range of topics including self-esteem and self-awareness, communication and critical thinking skills, and it presents a balanced collection of educational and career alternatives. Real-life case studies, information on safety in the workplace, a discussion of work ethics and current information for today's young person are all included in this text. Learning objectives, key words, and suggested activities are included for each of the ten chapters. The book provides a forum for discussion of modern issues, technology in the workplace, and even sensitive issues such as sexual harassment and stress.

Suggested Use: Module 13

Other Uses: Career Education, Work Experience

Using ACCPAC Plus (Print-Non-Fiction). Erik Genzer and John McMurray. (Addison-Wesley Accounting Application Series). Addison-Wesley (ADD), 1990. 284 p. Dup. Order No. 51511 (\$32.29 Worktext) Order No. 51512 (\$35.95 Teacher's 5.25" disks)

Using ACCPAC Plus is a worktext designed for students with a fundamental knowledge of accounting principles who want to learn how to use one of the industry standard accounting software programs. Three modules of *ACCPAC Plus* are examined in detail: General Ledger, Accounts Receivable, and Accounts Payable. By using this resource students at the high school or post-secondary level have the opportunity to practice principles of computerized accounting with a hands-on approach through the use of a simulation. Chapters provide transaction data and step-by-step instructions. The book shows the figures, charts and tables that students will see on their computer screens. Review questions and exercises conclude each chapter and the final unit also presents comprehensive case studies. This resource is available for IBM computers on 5.25" or 3.5" disks.

Suggested Use: Modules 11, 12

What Would You Do? Inquiry In The Classroom (Print-Teacher-Reference). Loraine Thompson. (Instructional Strategies Series No. 2). Saskatchewan Instructional Development and Research Unit (SIDRU), 1991. 40 p. ISBN 0-7731-0201-9 (\$10.00)

Second in the series of instructional strategies booklets prepared by the Saskatchewan Instructional Development and Research Unit and the Saskatchewan Professional Development Unit, this booklet teaches the inquiry method in which students think for themselves, practice creative and critical thinking skills, and are motivated to learn new concepts by comparing, analyzing and problem-solving. Permission is granted to duplicate worksheets for inservice use.

Suggested Use: All Subject Areas

Whitemoose Creek Farm Simulation (Manual/Automated) (Practice Set). Reginald R.B. Campbell. Nelson Canada (BB), 1992. BB 6417 (\$31.00 Practice Set) BB 6418 (\$20.65 Teacher's Key)

This Saskatchewan-based practice set is organized as a mixed farm, sole proprietorship model that examines essential farm accounting procedures, cash management including accrual methods of accounting, and financial recordkeeping. All of the necessary source documents are provided and the business forms and exercises are easy to work with in this 20-hour simulation. The Chart of Accounts for introductory transactions has been set up on a Lotus 1-2-3 spreadsheet which accompanies the Teacher's Key. The Teacher's Key provides all solutions and explanations for all journal entries, and student and teacher diskettes for IBM in 3 1/2 inch format. This stand-alone simulation accurately portrays a six-month cycle and could be used in any introductory accounting course.

Suggested Use: Module 10

Other Uses: Consumer Education

Work Experience Education Guidelines (Print-Non-Fiction). Saskatchewan Education (BB), 1989. 110 p. BB 1872 (\$8.75)

These guidelines, established by Saskatchewan Education in 1989, provide much of the information required by an accounting teacher presenting the work study module. Included are sample letters and forms that may be modified for each situation, a glossary of terms, program evaluation guides and sample work experience education programs from around the province.

Suggested Use: Module 13

Other Uses: Work Experience, Career Education

Media Index

Booklet

Beginning a Career...A Look at Jobs in Saskatchewan
Canadian Banker's Association
The Canadian Wheat Board Report to Producers on the 1989/90 Crop Year
Design Your Own Farm Accounting System
An Employer's Handbook of Government Employment Programs
Farm Business Analyst Worksheet
Goals for Family Living and Farm Management
GST Goods and Services Tax Guide for Small Business
GST Goods and Services Tax Information for Farmers
Guide to Farm Practice in Saskatchewan
How to Find a Job in Today's Market
In Print
Into Employment - A Handbook for Women
Job Search Handbook
Job Seeker's Handbook
Publications List
Royfarm Financial Planning Guide
Your Guide: Farming Income Tax Guide

Journal

Access - Financial Facts, News, and Information

Pamphlet

Canadian Banker's Association
Resume Writing
Steps to Finding a Job

Practice Set

Adders 'N Keys: One Month in the Life of a Sole Proprietorship. 2nd ed.
All-Star Professionals - Accounting Applications For A Service Business
AquaClean Pool Service II
The Auditing Clerk - Vendor Van. 2nd ed.
A Business Recordkeeping Practice Set: Sound City. 4th ed.
The Court Yard: An Accounting Simulation
The Donut Franchise: A Microcomputer Simulation
The Grandstand - Accounting Application for a Merchandising Business
Maxwell Jewelry - A Business Simulation
Microwaves, Inc. - A Business Simulation

The Rankin Company - A Business Math Simulation. 2nd ed.
Sail Away
Sight & Sound Electronics: A Computerized Practice Set for a Sole Proprietorship
Merchandising Business. 2nd ed.
Summit Enterprises: A Recordkeeping Simulation
Whitemoose Creek Farm Simulation (Manual/Automated)

Print-Non-Fiction

Accounting: A Systems Approach. 3rd ed.
Accounting: An Introduction
Accounting Applications - A Systems Approach
Accounting Principles: A Skill-Building Approach
Accounting Projects For The Electronic Calculator
AccPac Bedford Worktext
Advanced Applications Workbook for Bedford Accounting
Applications Workbook for Bedford Accounting
Applications Workbook for Simply Accounting
Business in Changing Times
Business Machine Exercises. 2nd ed.
Business Mathematics
Business Mathematics
Business Mathematics. 10th ed.
Career Skills. Canadian ed.
Century 21 Accounting: Advanced Course. 2nd Canadian ed.
Century 21 Accounting: Introductory Course. 3rd Canadian ed.
Combatting Racism In The Workplace: A Course For Workers
Consumer and Career Mathematics. 2nd Canadian ed.
Consumer Mathematics
DDC Accounting Applications for Spreadsheets
Designing An Accounting System: A Workbook for Bedford
Dollars and Sense: Problem Solving Strategies in Consumer Mathematics
Electronic Calculations
Elements of Accounting. A Senior Course. 3rd ed.
Essentials of Business Math. 4th ed.
Farm and Ranch Business Management
General Recordkeeping. 9th ed.
Getting Ready: Decisions, Jobs, Careers
Mathematics for Business
Mathematics for the Informed Consumer
McBee School Teaching Plan: Folding Bookkeeping System
Payday! Managing Your Paycheck
Prairie Farm Account Book: Income Tax Records
Prentice-Hall Accounting
Principles of Accounting
The Production Game: A User's Guide
Revised Introductory Accounting

Timson Rugs: An Accounting Simulation. 2nd ed.
Transitions - A Practical Guide to the Workplace
Using ACCPAC Plus
Work Experience Education Guidelines

Print-Teacher-Reference

Accounting. Canadian Edition
Accounting: The Basis for Business Decisions. 6th Canadian ed.
Fundamental Accounting Principles. 6th Canadian ed.
Glad You Asked That! Questioning In The Classroom
Making the Grade: Evaluating Student Progress
Managerial Accounting: Concepts for Planning, Control, Decision Making. 1st Canadian ed.
Managerial Accounting. 2nd ed.
Opening the Door to Cooperative Learning
Planning Adventures: Syntectics
Principles of Accounting: 1st Canadian ed.
School Accounting Modules. 2nd ed.
Teaching Taxes
Think About It: Critical And Creative Thinking In The Classroom
This Is a Yes: Concept Attainment
Together We Learn: Cooperative Small Group Learning
What Would You Do? Inquiry In The Classroom

Videotape

Accounting - Analyzing Transactions
Accounting - Business Transactions
Accounting - Debit and Credit Theory
Accounting - Expansion of Owner's Equity
Accounting - Introduction to Closing Entries
Accounting - Ledger Accounts
Accounting - Merchandise Accounts
Accounting - The Accounting Cycle
Accounting - The Accounting Equation
Accounting - The Balance Sheet
Accounting - The Income Statement
Accounting - The Mechanics of Closing
Accounting - The Merchandise Business
Accounting - The Trial Balance
Business Concepts: Accounting
Reading Financial Reports: The Balance Sheet
Reading Financial Reports: The Income Statement
Teaching Taxes
Together We Learn: Cooperative Small Group Learning

Publisher/Producer/Distributor Directory

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Labour and Employment
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| ROY | Royal Bank of Canada
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