Readability of Financial Accounting Principles Textbooks
Wei-Chih Chiang, Ted D. Englebrecht, Thomas J. Phillips, Jr., Ying Wang

Abstract
This study investigates whether there are readability differences among leading principles of accounting textbooks. Seven financial accounting principles textbooks with a 2002 or later publishing date are reviewed. Readability scores are obtained using the following four readability evaluation methods: Flesch Reading Ease, Flesch-Kincaid Grade Level Index, Gunning’s Fog Index, and the SMOG procedure. Three sets of comparisons are made: overall readability comparisons, chapter comparisons, and topic comparisons. The Kruskal-Wallis test is used for multiple group comparisons. For significant differences, the Wilcoxon Rank-Sum test with a Bonferroni adjustment for multiple comparisons is used in further comparisons. Results indicate significant differences for all three sets of comparisons. Evidence suggests that readability among textbooks varies, but readability within textbooks is generally consistent.

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Principles of accounting. as it introduces accounting theory and explains its role in policy-making. Chapter 2 discusses the role of accounting in the provision of information to different user groups, and how this information is used. Principles of accounting. For instance, the increasing importance of social and environmental reporting means that accountants need to develop new ways of collecting, classifying and measuring non-nancial data. This information may include the levels of pollutants emitted by a factory, or whether the factory meets health and safety standards. Financial accounting is concerned with the preparation of accounting information for the needs of users who are external to the business. Financial accounting is therefore part of nancial reporting.

This revision of Principles of Financial Accounting is based on an understanding of the nature, culture, and motivations of today’s undergraduate students and on extensive feedback from many instructors who use our book. 1 Uses of Accounting Information and the Financial Statements 2 2 Analyzing Business Transactions 48 3 Measuring Business Income 98 4 Completing the Accounting Cycle 142 5 Financial Reporting and Analysis 180 SUPPLEMENT TO CHAPTER 5 How to Read an Annual Report 226 6 The Operating Cycle and Merchandising Operations 266 SUPPLEMENT TO CHAPTER 6 Special-Purpose Journals 302 7 Internal Control 318.