

## Criteria Considered by Accounting Faculty When Selecting and Prescribing Textbooks – A South African Study

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### Abstract

*The importance of textbooks in education is widely acknowledged. In South Africa, there is a scarcity of studies on accounting textbook selection criteria. This article describes the criteria considered important by accounting faculty when selecting prescribed textbooks. The survey sample included 122 accounting faculty at 13 South African Institute of Chartered Accountant accredited universities. The findings provide insight into criteria that accounting faculty consider important when selecting textbooks for prescription, such as up-to-date text material and comprehensibility to students. The results of the study may assist faculty when considering textbooks for selection and authors and publishers take cognisance of the importance attached to criteria when considering future editions of textbooks.*

**Key words:** Accounting education, Accounting faculty, Accounting textbooks, Authors, Education, Publishers, Textbook adoption, Textbook selection criteria

### 1. Introduction

What criteria do South African accounting faculty consider important when deciding upon a prescribed text? Adequate coverage of the professional body syllabus? Cost to the student of the prescribed text? End-of-chapter questions?

According to Pope (2002:50) a textbook is “*a book for teaching and learning and it’s written primarily with students and teachers in mind*” (italics in original). Textbooks are the site where specialist knowledge and skills of the discipline are accumulated, communicated and debated, and may possibly make or break students’ interest in a subject. Textbooks, which serve as a primary teaching tool, can be used to supplement the topic being studied (Stevens, Clow, McConkey & Silver, 2010:33). They also play a role in facilitating student learning (Landrum & Hormel, 2002:245) or in reinforcing existing material (Razek, Hosch & Pearl, 1982:23).

Despite the fundamental importance of textbooks in higher education, there is limited empirical research that focuses on the selection criteria used by accounting faculty when prescribing textbooks (Stevens *et al.* 2010; Ferguson, Collison, Power & Stevenson, 2007; Smith & DeRidder, 1997; Fay & Stryker 1992; Engle & Smith, 1990). Stevens *et al.* (2010:33), Ferguson *et al.* (2007:115) and Cornachione (2004:1) are of the opinion that the topic of textbook adoption is an area of accounting education where there is a need for research.

The primary study that examined selection criteria of accounting faculty was conducted by Smith and DeRidder in the United States in 1997. The top five criteria from Smith and DeRidder’s (1997) study were (1) comprehensible to students, (2) up-to-date text material, (3) compatibility between text and homework problems, (4) exposition quality of text, and (5) solutions manual. These authors undertook the study because of the limited empirical research in the area of accounting textbook selection criteria. Since the same gap was identified in South Africa the researcher decided to conduct research into the area of textbook selection criteria for accounting textbooks. The findings could assist accounting faculty in selecting which textbooks will be most effective for training prospective Chartered Accountants. It will also be of assistance to authors and publishers if content for future editions of the textbook could be based on these criteria. The objective was to identify the selection criteria that accounting faculty at the 13<sup>1</sup> South African Institute of Chartered Accountant (SAICA) (SAICA, 2010) - accredited universities use to select prescribed accounting textbooks.

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<sup>1</sup> At the time the study was conducted there were 13 SAICA-accredited universities

Accounting textbooks include material pertaining to financial accounting, auditing, taxation, management accounting and financial management.

This article provides a review of the relevant literature regarding the criteria considered by accounting faculty when selecting prescribed textbooks. The literature review is followed by a description of the methods used in the study, the results of the survey and a comparison of the findings from the current study with similar studies in accounting. Conclusions are drawn from the findings and suggestions are made for areas of future research.

## **2. Literature review**

Limited literature evaluates accounting faculty's textbook selection criteria. This necessitates a comparison with studies in related fields of business, such as marketing and business management. The literature review reflects on the pedagogy of using textbooks, currency of textbooks, cost of textbooks and ethical issues pertaining to faculty and textbooks.

Research by Brown and Guilding (1993:211) found that accounting faculty rely more heavily on prescribed textbooks as a pedagogical method than do non-accounting business faculty ( $p < 0.03$ ). Accounting faculty ranked textbooks the third most important teaching pedagogy, out of ten pedagogical methods, after lectures (first) and seminars/tutorials (second). Non-accounting faculty ranked textbooks fifth. Tootelian and Bush (1992:374) reported that 87.6% of business educators ranked textbooks as important or very important to teaching. The greater usage of textbooks by accounting faculty could be due to a standardisation of the syllabus.

Many university accounting courses are aimed at meeting professional body requirements (Gupta & Marshall, 2010; Ferguson, Collison, Power & Stevenson, 2007; Kelly & Pratt, 1994). Consequently, for publishers to sell textbooks they need to ensure that the textbooks meet the syllabus requirements of the professional bodies. Ferguson *et al.* (2006:252) point out that because the textbooks were written to ensure that the syllabi of the major professional bodies were covered, financial accounting textbooks tend to be homogenous and grounded in the theory of neo-classical economics. In a study of intermediate financial accounting textbooks, Cherry and Reckers (1985:138) note that there were "high intertext correlations" between the textbooks, and a limited selection of pedagogies. They also contend that accounting textbooks emphasise accounting standards without questioning the theoretical/conceptual underpinnings of accounting. Laksmana and Tietz (2008) and Brown and Guilding (1993) concur with these findings. Both studies noted that accounting textbooks reflect a common body of knowledge, resulting in textbooks being very similar.

Due to the nature of the discipline of accounting, it is essential that textbooks are current in terms of legislation and accounting standards. Currency of textbooks ranks highly in studies of textbook selection criteria (Elbeck, Williams, Peters & Frankforter, 2009; Stevens, Clow, McConkey & Tiger, 2007; Mehta, Metha & Aun, 1999; Smith & DeRidder, 1997; among others). Research by the Association of American Publishers (2006) found that 80% of faculty wants textbooks to be as current as possible. The need to publish new editions of textbooks every year has the effect of forcing price increases (Grove, 2009:1) and to combat this he proposes that faculty be required to use a textbook edition for a number of terms. However, in the discipline of accounting, this would not be possible, except for managerial accounting and financial management textbooks, as these subjects are not constrained by legislation. Stevens *et al.* (2010:34) comment that marketing faculty is able to use older editions of a text, but accounting faculty requires current texts.

Furthermore, accounting faculty could help hold down costs of textbooks by not prescribing textbooks with ancillary material that they do not use. The development of supporting materials drives up the price of textbooks (Grove, 2009). In studies conducted on selection criteria of accounting textbooks, very different results were obtained with regard to the importance of ancillary materials. In the study by Smith and DeRidder (1997), ancillary materials were ranked in the bottom third of importance of selection criteria. Metha *et al.* (1999) reported a similar result with ancillary materials being ranked 10<sup>th</sup> and 14<sup>th</sup> out of 14 criteria and Smith and Muller (1998) corroborated these results with ancillary materials were perceived of low importance in the textbook selection decision. The findings of these two studies are in contrast to those of Stevens *et al.* (2007) where ancillary materials received the second highest ranking in the decision to adopt a textbook, and Elbeck *et al.* (2009) where ancillary materials were ranked third. No explanation is provided for the difference in the ranking of ancillary materials. The difference, however, may in part, be explained by the considerable advances in technology in the intervening period between the studies, making electronic resources easily available.

Kennett-Hensel, Sneath and Pressley (2007) investigated the usage of publisher-provided supplemental materials by marketing faculty. Of the supplemental materials offered, test banks, an instructor's manual and PowerPoint slides were the most highly ranked materials. Although overall results pointed to the fact that supplemental materials are important in the textbook adoption decision, there are contrasting results between accounting and marketing faculty.

In a related area, Toerner (2006:112) explored the extent to which students read supplemental, in-chapter material contained in introductory accounting textbooks. Results revealed that students considered elaborations on chapter topics to be the most important supplementary material and that the vast majority of the students ignored other material such as Internet links and Microsoft Excel applications.

The ethics of prescribing self-authored textbooks or textbooks authored by faculty of the school have been investigated (Smith & DeRidder, 1997; Fay & Stryker, 1992; Engle & Smith, 1990). In Fay and Stryker's (1992) study, the majority of respondents felt it was ethical to prescribe a self-authored textbook or a textbook authored by faculty provided it is the best text available, the author does not keep the royalties and a committee makes the selection decision. The selection decision needs to be transparent. Additional ethical issues are faculty selling complimentary copies of textbooks and accepting inducements from publishers to adopt a textbook.

The focus of Robie, Kidwell and Kling's (2003) study was the ethics of faculty selling complimentary copies of textbooks. The study covered 14 universities and community colleges and faculty members from a wide variety of disciplines. Of concern was the fact that about 30% of faculty members reported selling a complimentary textbook in the previous year and about 38% of respondents believed the practice to be ethical. Selling of a complimentary textbook was considered as ethical when the book in question was given to faculty without being solicited and how widespread the practice was on campus. The cost of providing complimentary textbooks to faculty is ultimately borne by the consumer, the student, as the price of the textbook is increased to cover the cost of the complimentary textbooks.

In Engle and Smith's (1990) study, 62% of the respondents said it was unethical to receive assets from the publisher for adopting a textbook. Of concern is that 16% of respondents indicated that it was ethical to receive an asset for adopting a textbook. As reported in Smith and DeRidder's (1997) study, publishers offered a variety of incentives, from free textbooks to payments for departmental functions. A number of faculty acknowledged accepting the incentives. These somewhat unethical practices cast a shadow over accounting faculty many of whom are members of professional accounting bodies where high ethical standards are *de rigueur*.

### **3. Methodology**

This empirical study aimed at investigating the criteria accounting faculty at SAICA-accredited universities consider when selecting textbooks for prescription. The sample consisted of accounting faculty employed at 13 SAICA-accredited universities in 2010. Data was collected by means of a questionnaire. The questionnaire (available on request from the author) was based on Smith and DeRidder's (1997) questionnaire which was administered to 640 accounting faculty at colleges and universities across the United States. The Smith and DeRidder (1997) questionnaire was adapted to suit the South African context. The study by Stevens *et al.* (2010) of 348 accounting faculty from selected universities throughout the United States was reviewed, and there was a degree of conformity between the questions used in that study and the current study. This served as further validation of the criteria selected. A sample of accounting faculty at the researcher's university participated in a pilot study of the survey instrument. As a result of the pilot study, amendments were made to the wording and the layout of the questionnaire. Respondents considered the revised version of the survey instrument easy to understand, comprehensive and user-friendly.

The survey instrument included structured questions related to academic profile and selection criteria, and an open-ended question on the selection process adopted by the respondents' university. The academic profile information included level of academic rank, primary level of instruction, teaching specialisation and involvement in the selection of prescribed textbooks. The selection criteria information was elicited through 12 structured questions, using a five-option Likert scale (1 = extremely important and 5 = definitely no importance), to measure perceptions and opinions of the importance of textbook selection criteria such as cost, South African context and clarity of explanation. The open-ended question requested information on other criteria the respondent felt were important when selecting a textbook. Confidentiality was guaranteed as all responses were aggregated.

The questionnaires were administered via electronic mail (email) to a random sample of 300 accounting faculty from the 13 SAICA-accredited universities using the relevant university's website for names and contact details of the accounting faculty. An email explaining the purpose of the study and the questionnaire to be completed in the email was sent to each respondent. The questionnaire was not an attachment to the email, but incorporated into it, the intention being that the response rate would be higher if respondents did not have to go to an attachment to complete the survey. This method appeared to have the desired effect. Of the 300 emails sent, 122 usable responses were received, a response rate of 42.5%, nine emails were returned "out of office" and four respondents replied indicating that they felt they were unable to help due a number of reasons. This response rate is slightly higher than the 37% obtained by Smith and DeRidder (1997), and well above the 9.5% obtained by Steven *et al.* (2010) for accounting faculty and 14.3% for marketing faculty, and the 12.6% of Elbeck *et al.* (2009) and 29.4% of Smith and Muller (1998) for marketing faculty.

#### **4. Results**

The results of the study are discussed according to academic profile, ranking of selection criteria and a comparison between this study and other studies.

##### **4.1 Academic profile information**

In the sample of 122 usable survey responses received, all academic ranks, levels of instruction and teaching specialisations were well represented. The rank of senior lecturer had the highest representation, with 52.5% of the respondents holding this rank. For the level of instruction, 62.3% of the respondents taught at the third-year and honours/postgraduate level. This was to be expected, as all of the subjects taught at these levels are in the discipline of accounting. First-year respondents were the lowest at 16.1%, which was anticipated, as generally only one accounting discipline subject is taught in the first year. For the teaching specialisations, 41.2% of the respondents indicated they taught financial accounting. This percentage is feasible as financial accounting is the only subject which is taught in all four years of the Chartered Accountant academic programme. The other subjects were of roughly equal percentages.

Group decisions were the predominant method of textbook selection, with 82.8% of respondents indicating that they had been involved in the selection process. This finding is in agreement with the study undertaken by Smith and DeRidder (1997:372) where over 90% of the respondents stated that they had been personally involved in the textbook selection decision. The following comments represent this opinion:

*Meeting of the taxation section chaired by me (taxation).*

*Lecturers from the accounting team together with the subject head in accounting will discuss new books and look at the one best suited for the level of student and module (financial accounting).*

*As module coordinator, I have the final say in textbook/s selection after consultation with co-presenters on the module (financial accounting).*

*As Course Co-ordinator, I make the decision together with the HOD of Auditing. It is also discussed with the other lecturers on the course (auditing).*

*Myself and my colleague on an informal basis decide whether we feel the current textbook is meeting our needs and objectives, and if/when we feel it is no longer, a decision to change the textbook will be made (cost/managerial accounting, financial management).*

*Technically a team decides (but I am very convincing) (financial accounting).*

Sixteen respondents (13.1%) from all teaching specialisations and levels of instruction indicated that they had no involvement in the textbook selection process. Reasons espoused for lack of participation in the selection process were:

*Same textbook used for past 17 years, as it is aligned to the syllabus by authors who are teaching the subject at our university. It is a good product (financial accounting).*

*The textbook had been prescribed for the previous semester (auditing).*

*Decided by management of department (financial accounting).*

Of the five respondents who stated that they decided exclusively on the prescribed textbook, three were professors who lectured at fourth-year (post-graduate) level. Two of them lectured auditing and the other, cost/managerial accounting and financial management. Although this number was a very small percentage of the sample (4.1%), the finding is consistent with Smith and DeRidder's finding (1997:372) that "courses (typically graduate) are predominately individual decisions". This finding is intuitive as the more specialised courses are typically taught by one or two faculty with subject expertise (Smith & Muller, 1998).

## 4.2 Textbook selection criteria ranking

The individual criterion mean scores were ranked in order of decreasing importance. The analysis, provided in Table 1, included applying Friedman's two-way analysis of variance to test the null hypothesis that there is no systematic difference in ranking across criteria (no difference in the perceived importance of the different criteria). The null hypothesis was rejected (Friedman test statistic = 544.07;  $p < .001$ ), indicating that there are significant differences in perceived importance of the criteria. Further, the Wilcoxon signed-ranks tests was applied to sequentially ranked criteria to test whether the average importance of scores for the pair are significantly different. Under the null hypothesis, there is no difference in the scores. All criteria with  $p < .05$  indicate that a significant difference exists between average scores. There were four significant differences between rankings of contiguous criteria – *up-to-date text material*, *compatibility between text and syllabus*, *end-of-chapter questions* and *instructor's teaching guide and ancillary material*.

**Table 1: Ranking of textbook selection criteria**

Criterion	Rank	Mean	S.D.	Z-value	P > Z <sup>a</sup>
Up-to-date text material	1	1.39	0.855	-2.010	0.044
Comprehensible to students	2	1.54	0.849	-0.463	N.S.
Clarity of explanation of text	3	1.58	0.947	-0.144	N.S.
Compatibility between text and syllabus	4	1.59	0.946	-4.461	<.001
South African context	5	2.05	1.099	-0.399	N.S.
Solutions manual	6	2.08	1.158	-1.267	N.S.
Text layout	7	2.21	0.829	-0.037	N.S.
End-of-chapter questions	8	2.24	1.079	-3.980	<.001
Cost to students	9	2.72	0.794	-0.399	<.001
Instructor's teaching guide and ancillary material	10	3.29	1.107	-0.079	N.S.
Additional support material available to students	11	3.30	0.940	-4.539	N.S.
Authored by lecturers in the school	12	3.96	1.098		
Friedman Test Statistic <sup>b</sup>		544.070			
Probability		<.001			

<sup>a</sup> Probability of obtaining the associated z-value or one larger if the population means are equal.

<sup>b</sup> Test of null hypothesis that there were no significant differences in the perceived importance of specific criteria among faculty members.

*Up-to-date text material* followed by *comprehensible to students*, *clarity of explanation of text* and *compatibility between prescribed text and syllabus taught* were ranked the most important criteria when selecting textbooks. Some comments alluded to the fact that textbooks should be aligned to SAICA syllabus requirements:

*The prescribed textbook should be written in outcomes based method and the outcomes should be out to agree with SAICA's competency framework, AS WELL as according to good pedagogical principles (auditing).*

*We review the books to assess if: \*user friendly \*accurate \*useful examples \* sufficient coverage and detail for SAICA syllabus (auditing).*

*There is only so many tax textbooks available and we use what is prescribed by SAICA and what is seen as a good textbook with few errors (taxation).*

*I firstly needed to find a book that addresses the syllabus that needs to be taught (cost/management accounting, financial accounting).*

*We consider what text book explains the topics of our syllabus, the best, with the best examples, and which are also available in both Afrikaans and English (financial accounting).*

Only one person strongly disagreed with the importance of compatibility between the syllabus and the prescribed textbook:

*I disagree – I look for a good book and would rather supplement it where it does not cover something we do. Attempts to cover the syllabus are generally poor (cost/management accounting, financial management).*

The criterion ranked the lowest was that the textbook was *authored by faculty in the school*. Fay and Stryker (1992) found that the majority of respondents in their study believed it was appropriate to prescribe the textbook if it was the best available. However, this raises a further question: Who decides whether or not the textbook is the best available? The author of the textbook or a selection committee? Only one of the respondents in this study commented on prescribing textbooks authored by faculty as follows:

*I thought we teach ethics in most programmes – is there not a conflict of interest if you have written a book for financial gain which you prescribe? (cost/managerial accounting, financial management)*

The non-parametric Kruskal-Wallis Test was applied to ascertain whether scores for criterion differed significantly between academic ranks, instructional levels and teaching specialisations. This was repeated for each criterion and is illustrated in Table 2.

With regard to academic rank there was no significant difference of perceived importance of any of the criteria. For the different levels of instruction, the results show that there is a significant difference ( $p = .017$ ) of perceived importance of the criterion *comprehensible to students* for the different levels of instruction. The score for faculty at the second-year level (1.16) is significantly higher than the score for first-year faculty (1.74) and the score for third-year faculty (1.85).

**Table 2: Results of Kruskal-Wallis Test for analysis by academic rank, level of instruction and teaching specialisation**

	Cost to students	Up-to-date text material	Instructor's guide and ancillary material	Solution manual	Compatibility with syllabus	Clarity of explanation of text	Authored by lecturer in school	Comprehensible to students	Text layout	End-of-chapter questions	South African context	Additional support material available to students
<b>Academic rank</b>												
Chi-Square	2.326	1.565	4.105	4.077	1.040	1.440	1.579	4.800	1.535	5.114	3.767	2.805
Df	4	4	4	4	4	4	4	4	4	4	4	4
Asymp. Sig.	0.676	0.815	0.392	0.396	0.904	0.837	0.813	0.308	0.820	0.276	0.438	0.591
<b>Level of instruction</b>												
Chi-Square	1.123	2.113	3.084	.533	1.269	7.647	3.170	10.226	3.132	2.565	5.052	1.170
Df	3	3	3	3	3	3	3	3	3	3	3	3
Asymp. Sig.	0.772	0.549	0.379	0.912	0.737	0.054	0.366	0.017	0.372	0.464	0.168	0.760
<b>Teaching specialisation</b>												
Chi-Square	3.685	38.017	14.550	4.478	14.119	13.848	2.164	22.185	7.461	1.335	20.661	15.002
Df	4	4	4	4	4	4	4	4	4	4	4	4
Asymp. Sig.	0.450	0.000	0.006	0.345	0.007	0.008	0.706	0.000	0.113	0.855	0.000	0.005

For the teaching specialisations there is a significant difference of perceived importance in seven of the 12 criteria. *Up-to-date text material* was found to be less significant for cost/managerial accounting (2.11) and financial management (2.40), compared to the other three subjects. This is understandable in view of the nature of the disciplines, with cost/managerial accounting and financial management not being subject to legislation and statutory requirements and therefore not requiring an update of the textbook every year. Taxation faculty ranked this criterion the highest (1.00). This result is in agreement with the criterion *South African context* where cost/managerial accounting (2.22) and financial management (2.20) faculty ranked this criterion significantly lower than taxation faculty (1.27). It is feasible to use international textbooks for cost/managerial accounting and financial management whereas for taxation it is imperative that a South African textbook be used.

It is also possible to use an international textbook for Financial Accounting. Although the International Financial Reporting Standards (IFRS) impose a degree of standardisation on Accountancy here and elsewhere, anecdotal evidence from students suggests it is desirable that a textbook use the currency measures – and indeed the idiom – of the country in which it is used.

*Instructor's teaching guide and ancillary material* was ranked significantly higher by cost/managerial accounting faculty (2.44) when compared to auditing (3.85) and taxation faculty (3.68). A related criterion is *additional support material* available to students. Again cost/managerial accounting faculty ranked this criterion significantly higher (2.44) than taxation (3.52) and financial accounting faculty (3.44). *Compatibility between the prescribed text and the syllabus* was ranked significantly higher by financial accounting (1.66), auditing (1.46) and taxation faculty (1.31) than financial management faculty (2.83). Significant differences in average scores for *clarity of explanation of text* were found across all disciplines. Taxation faculty ranked this criterion the highest (1.35) and financial management faculty the lowest (2.67). For the criterion *comprehensible to students* taxation faculty again ranked this criterion the highest (1.15) and financial management the lowest (3.00).

### 4.3 Comparison between studies

A comparison between the rankings of the current study and the studies conducted by Smith and DeRidder (1997) and Stevens *et al.* (2010) is illustrated in Table 3. The studies by Elbeck *et al.* (2009) and Mehta *et al.* (1999) were on marketing textbooks.

**Table 3: Comparison of ranking between current study, Smith and DeRidder (1997) and Stevens *et al.* (2010)**

Criterion	Current study	Smith & DeRidder <sup>a</sup>	Stevens <i>et al.</i>
Up-to-date text material	1	2	3
Comprehensible to students	2	1	-
Clarity of explanation	3	4	-
Compatibility between text and syllabus	4	3	-
South African context	5	N/A	N/A
Solutions manual	6	5	5
Text layout	7	6	-
End-of-chapter questions	8	-	-
Cost to students	9	9	4
Additional support material	10	8, 10	8
Instructor's teaching guide/ancillary material	11	12,13,14	2
Authored by lecturers in the school	12	-	-

<sup>a</sup> The questionnaire comprised 15 questions.

The four highest ranked criteria were common to this study and that of Smith and DeRidder (1997), with small differences between rankings. The Elbeck *et al.* (2009) study also had *up-to-date text* as the highest ranked criterion. *Cost* was ranked ninth in the current study as well as in that of Smith and DeRidder (1997), and eighth (out of ten) in Elbeck *et al.* (2009), whereas it was ranked fourth in the studies by Stevens *et al.* (2010) and Mehta *et al.* (1999). The cost of textbooks is always a contentious issue. Grove (2009:1) points out that as “faculty members do not purchase [the] textbooks they select, there is less impetus for them to take cost into consideration during the selection process”. A number of respondents in the current study referred to the fact that they do consider the cost of textbooks they prescribe:

*It should be usable on more than one level i.e. 2<sup>nd</sup> and 3<sup>rd</sup> year level, even maybe Hons level also, to enable students to get to know the book, but also to make it more affordable (cost/management accounting).*

*Students will need to buy only one textbook for all their Man Fin course from 2<sup>nd</sup> year to 4<sup>th</sup> year. It will result in a cost saving for the students (financial management).*

Grove (2009) notes that frequent revisions is another factor that has an effect on the cost of textbooks. Due to the nature of the discipline accounting, new editions of textbooks are a necessity every year. This is evidenced by the fact that all of the studies ranked *up-to-date text material* among the three most important criteria in textbook selection.



In the current study and that of Smith and DeRidder (1997), *ancillary/support materials* were the lowest ranked criteria in the selection of accounting textbooks. Stevens *et al.* (2010) ranked the *ancillary materials* second, which is again out of line with the other two studies. Elbeck *et al.* (2009) ranked supplements such as test bank, PowerPoint slides and online student materials third highest, which is in accordance with the rankings reported by Stevens *et al.* (2010).

### **5. Conclusion and suggestions for future research**

The selection of prescribed textbooks is a critical decision for faculty as textbooks are often a primary teaching tool and prescribe the content of the course. The aim of the research reported in this article was to investigate the criteria that accounting faculty at SAICA-accredited universities consider in the textbook selection process. The South African data was compared to that from international studies in accounting textbook selection criteria.

The results of the analysis suggest that *up-to-date text material*, *comprehensible to students* and *clarity of explanation* are the primary drivers of textbook selection. The two criteria which received the lowest ranking were *additional support material available to students* and *authored by faculty in the school*. The principal method of textbook selection was by a committee. There was no significant difference among the perceived importance of any criteria for different academic ranks. There was a significant difference of perceived importance of the criterion *comprehensible to students* for levels of instruction. Faculty at the second level of instruction ranked *comprehensible to students* significantly lower than other levels of instruction. For the teaching specialisations there were significant differences in ranking between criteria.

Future research could examine how students use textbooks and how the use influences students' learning. With the rapid advances in technology and electronic resources, a fruitful area of future investigation could be the attitudes of faculty and students towards the adoption of electronic textbooks. The cosmetic appeal of the textbook, such as colours, pictures, quality of paper, is a further potential area of research. The ethics of selling complimentary textbooks and the acceptance of publisher incentives in return for textbook adoptions have been the focus of a number of studies (Robie *et al.*, 2003; Smith & DeRidder, 1997; among others). The issue of ethics and textbook adoptions presents interesting future research opportunities.

Clearly, an understanding of the relative importance of criteria that accounting faculty consider when adopting a prescribed textbook directly helps authors and publishers respond to the needs of faculty and helps faculty justify a particular textbook adoption. Authors and publishers may take cognisance of the fact that the *instructor's guide and ancillary material* and *additional support material* were ranked 10<sup>th</sup> and 11<sup>th</sup> respectively out of 12 criteria. In new editions, authors and publishers could be mindful of what ancillary materials are used by accounting faculty before adding materials that are not used, but drive up the price of the textbook (Grove 2009:1). Electronic textbooks may well benefit accounting students. As a result of the frequent amendments to legislation governing the discipline of accounting it may not be necessary to purchase a new book every year, but rather an electronic update. Being aware of what criteria are considered to be important when selecting textbooks, faculty who are engaged in the selection process will be better prepared to participate in the process and critically review available texts from a variety of sources.



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