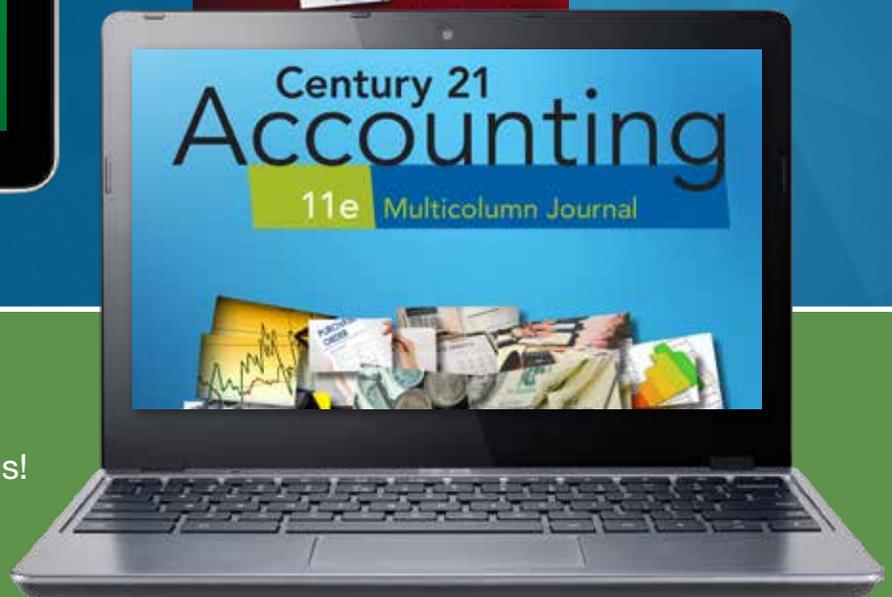
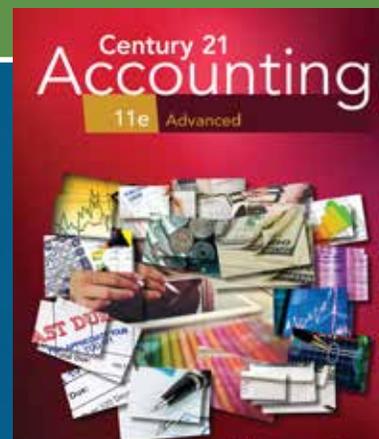
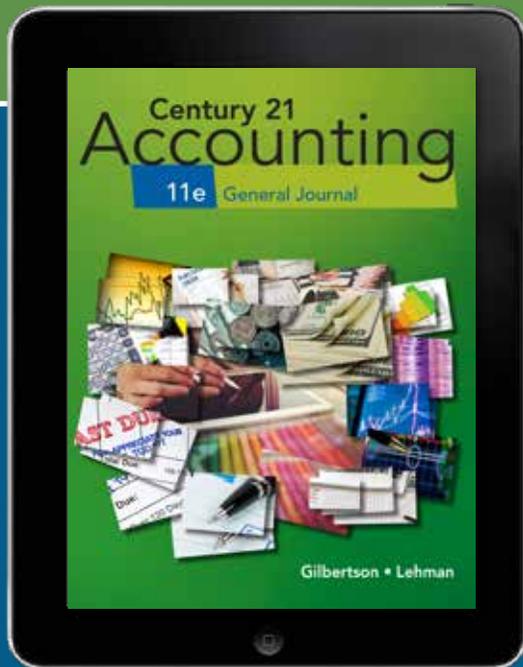


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Transform Your High School Accounting Course with Century 21 Accounting, the leader in high school accounting education for more than 100 years.

Bring Accounting Practices to Life with Relevant Simulations

Automated simulations give your students hands-on, real-world experience in accounting practice. Automated simulations have been updated (1) to be available inside C21 Accounting MindTap courses, (2) using HTML5 for better functionality, (3) with a modern interface that's easy to use and simulates professional software, (4) and to allow you to pull a click stream report showing which steps students had trouble with in a simulation and allow you to watch a video of the student's attempt for missed tasks.

📌 First Year

Simulation 1: Red Carpet Events

Students encounter accounting principles and practical applications as they experience the challenges of operating an event-planning service business organized as a proprietorship. Students complete the simulation after Chapter 8.
Estimated completion time: 4-8 hours

Simulation 2: Authentic Threads

Students bring fashion trends into the world of accounting while they practice accounting applications in this dynamic merchandising business organized as a corporation. Students complete the simulation after Chapter 17.
Completion time 10-17 hours.

Simulation 3: Digital Diversions

Students go digital in this engaging simulation with the latest retail software, cell phones, video cameras, music, and more in this merchandising business organized as a corporation. Students complete the simulation after Chapter 22.
Estimated completion time: 10-17 hours

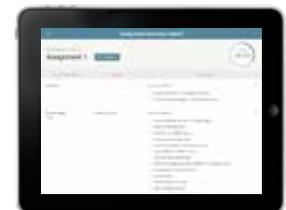
📌 Advanced

Simulation 1: Organic Aisles

Students encounter accounting principles and practical applications as they experience the challenges of operating a departmentalized organic grocery store organized as a corporation. The company sells produce and grocery items. Students complete the simulation after Chapter 4.
Estimated completion time: 10-20 hours

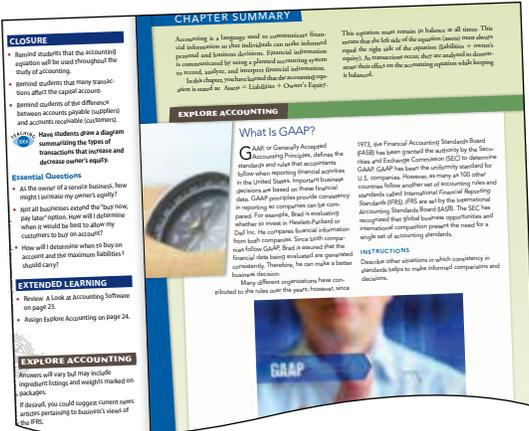
Simulation 2: Adventure Gear

Students will sell extreme sports equipment while they practice accounting applications in this dynamic merchandising business organized as a corporation. Students complete the simulation after Chapter 14.
Estimated completion time: 10-20 hours



Transform Your Course by Bringing

Forensic Accounting presents criminal investigations involving fraud, providing students the opportunity to apply what they're learning in class to a real-world scenario. Students will examine the fraud scenarios using Excel® to analyze the data and continue the investigation.

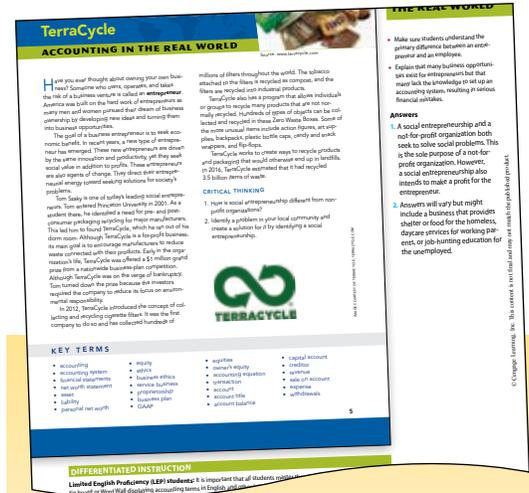
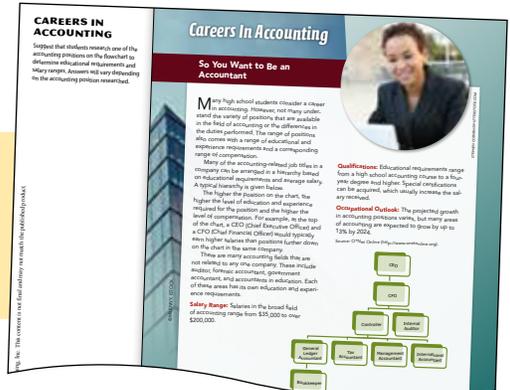


Why Accounting? provides examples of how accounting skills are applicable in a variety of business situations.

Tied to the National Career Clusters, this feature illustrates how accounting knowledge transfers into the workplace and validates accounting's importance in the marketplace.



Careers in Accounting, designed to encourage students to think about their future in accounting, features a broad range of careers in the accounting field and promotes accounting as a profession through one-on-one interviews with various accounting professionals.



Accounting in the Real World fascinating chapter opens spotlight actual businesses that interest students, such as TerraCycle, Target, McDonald's, and GoPro, with intriguing questions that connect chapter topics to what's driving business decisions and today's organizations.



The 11th Edition has incorporated exercises using Tableau. Tableau allows students to become familiar with analytics of big data. Tableau exercises can be found in Think Like an Accountant and Forensic Accounting features.

Commercial technology, integrated into the end of each chapter, equips students to work with **Microsoft Excel®**, **Sage 50**, and **QuickBooks®**, with step-by-step instructions and the flexibility to use multiple versions of software.

“Too many times, I believe that students don't know how or where they will ever use the material they are learning in high school. These features help to bring the real world into the classroom and provide purpose.”

Kevin Willson, York Suburban School District, York, PA

Accounting Practices to Life

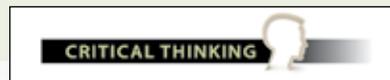
21ST CENTURY SKILLS

included in the end-of-chapter material, provides activities that cultivate mastery of essential skills such as problem solving, communication, and technology use as defined by the Partnership for 21st Century Learning. Acquisition of the knowledge and skills taught in this feature will prepare students to compete in a workplace that demands creativity and innovation.



CRITICAL THINKING ACTIVITIES

are infused throughout the text to provide more opportunities for higher-level thinking and analysis, preparing students for college and career readiness.



FINANCIAL LITERACY

guides students in the exploration of both business finance issues and critical personal finance topics. Engaging activities provide opportunities for students to apply problem solving, critical thinking, and technology use as defined by the Partnership for 21st Century Skills.



GLOBAL AWARENESS

presents the role of accounting in a global environment and the cultural implications that occur as a result of the trans-migratory nature of the marketplace. It reflects current trends, concerns, and issues

in global business, and cultural diversity in the workplace. Cultural topics will address both international and domestic issues.

ETHICS IN ACTION

responds to the increasing importance of ethics and personal character in accounting today. These ethical dilemmas assist students with decision-making and critical-thinking skills and challenge students' personal character development.

THINK LIKE AN ACCOUNTANT

presents challenging problems that correspond to higher-level thinking skills based on the criteria established in Bloom's Taxonomy.

Excel templates are provided for students to use as an analysis tool to compare and contrast employer benefit plans and analyze how their decisions affect the company's bottom line.

Liabilities + Owner's Equity

The accounting equation must always be in balance. The total of the amounts on the left side must always equal the total of the amounts on the right side.

THINK LIKE AN ACCOUNTANT

Budgeting the Business Plan

Neil Logan came to your office with the idea of starting a web hosting service. Having previously worked in a similar company located in another state, he believes there is a need for a local web hosting business in your city. He believes this business would enable him to quit his \$50,000-a-year job and "be his own boss."

After providing you with expense estimates, Neil stated, "I believe I can effectively service 20 clients. Each site would require about 75 hours every year to design, maintain, and install periodic upgrades. This service would be billed to clients at \$60 per hour. Then I would also receive a \$80 monthly hosting fee."

THINK LIKE AN ACCOUNTANT

OPEN THE SPREADSHEET

Provide Neil with answers to the following questions:

1. Based on Neil's estimates, would you suggest he quit his job to start the business?
2. Determine to the nearest dollar what hourly billing rate he would need to charge to replace his current salary.
3. What if the market will not support a higher billing rate? Can Neil achieve his goal by obtaining more customers?
4. Can you think of a change in the work sheet that could make your analysis easier?

THINK LIKE AN ACCOUNTANT

Answers

1. Based on the worksheet analysis, Neil's revenue after expenses would be \$36,360, which is significantly less than his current \$50,000 earnings.
2. At a \$70 billing rate, the excess revenue over expenses would be \$51,360.
3. Obtaining more customers would decrease the billing rate necessary to retain the current salary. However, Neil would need to ensure that he does not commit himself to more hours than he can work and ensure that he provides quality services to his customers.

How Business Activities Change the Accounting Equation Lesson 1-2 13

Transform Your Course with Century 21 Accounting MindTap



MindTap helps you propel students from memorization to mastery. It's the only online platform that gives you complete ownership of your course.



One Destination

MindTap offers an easy-to-use interface and serves as a single destination for teachers and students to access their eBook, Online Working Paper Assignments, study tools, and more. Organized by the structure of the Century 21 Accounting books, students navigate to each chapter to find content curated for your course.

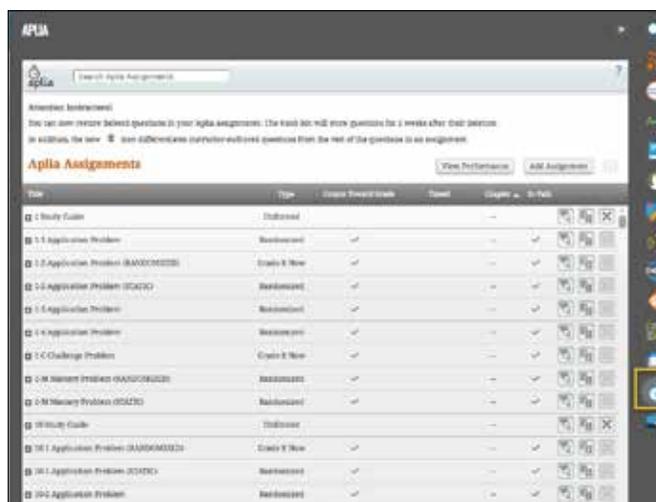
MindTap is a personalized learning experience with relevant assignments that guide students to analyze, apply, and improve thinking. Teachers can measure and impact outcomes with ease.



Aplia-Powered Online Working Papers

Past users of Aplia Online Working Papers know how these assignments enhance the classroom experience by providing students with **enhanced, immediate feedback** that will provide students with additional instruction beyond right and wrong answers. They save teachers time with **automatic grading** and **algorithmic problems**, which offer students more practice. Online Working Papers mirror the C21 Accounting Print Working Papers, including:

- ▶ chapter tests
- ▶ online journals
- ▶ ledgers
- ▶ worksheets
- ▶ financial statements
- ▶ recycling papers
- ▶ and other forms



These Online Working Paper assignments are now INCLUDED within MindTap for Century 21 Accounting. This allows teachers to have all of their assessments in one location and make use of Aplia-powered performance reports as well as MindTap Analytics to truly gauge how their students are meeting course outcomes.

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 - individual student
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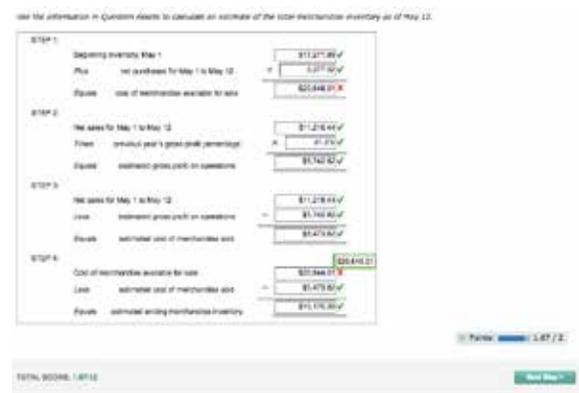
MindTap Progress App Analytics

- ▶ Track Student Scores for all Assignments
 - class average
 - individual student
- ▶ View Student Engagement
 - time spent in course
 - number of logins
 - % of activities accessed including homework, tests, multimedia, and readings



MindTap for C21 Accounting Assignments beyond Online Working Papers:

- ▶ Animated Activities help students visualize accounting concepts
- ▶ Animated Activity Quizzes test students on those concepts
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 - Application Problems
 - Mastery Problems
 - Challenge Problems



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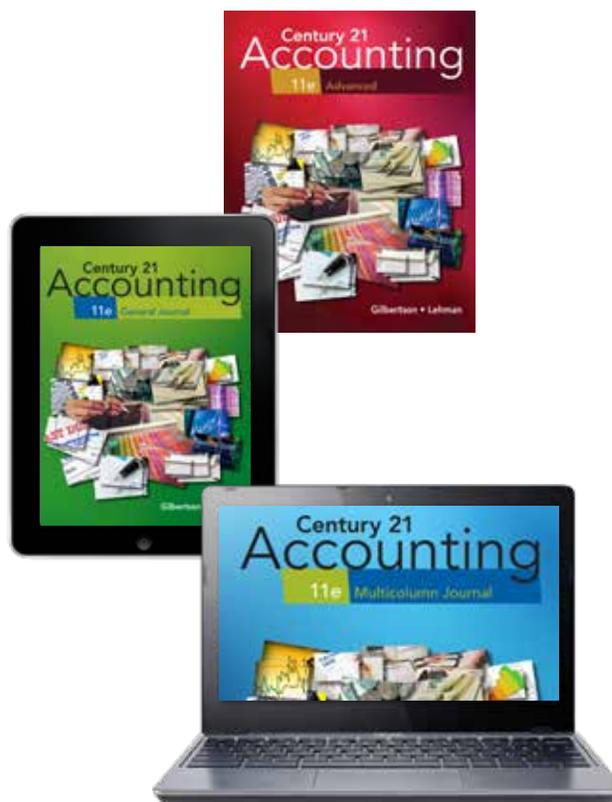
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