Readability of Financial Accounting Principles Textbooks

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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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Traugh investigated principles of accounting texts (which include financial and managerial accounting), but the most recent textbook included in that study was published over 20 years ago. Since the most recent readability study of individual introductory accounting textbooks is now 10 years old (and included only financial accounting texts), and since the most recent analysis of introductory financial and managerial ("principles of accounting") texts is now 20 years old, an update of the readability of introductory accounting texts appears to be in order. Given that trend, this study focuses on the readability of introductory financial and managerial accounting textbooks. ÒSUBSCRIBE TODAY! Subscribe to Questia and enjoy Ninth Edition Management Accounting and Financial Accounting: accounting textbooks for Cengage Managerial Accounting. 803 Pages·2011·18.94 MB·11,482 Downloads. Managerial accounting / Ray H. Garrison, Eric W. Noreen, Peter C. Brewer. This chapter's general Manag Cost Accounting: A Managerial Emphasis. 892 Pages·2010·11.96 MB·10,705 Downloads. Accounting Principles: Managerial Accounting A Textbook Equity Open College Textbook originally Managerial Accounting For Dummies. 363 Pages·2013·53.04 MB·5,358 Downloads. : Using Managerial Accounting in Your Business . Managerial Accounting For Dummies Accounting Principles, 12th Edition by Jerry Weygandt [Dr.Soc].