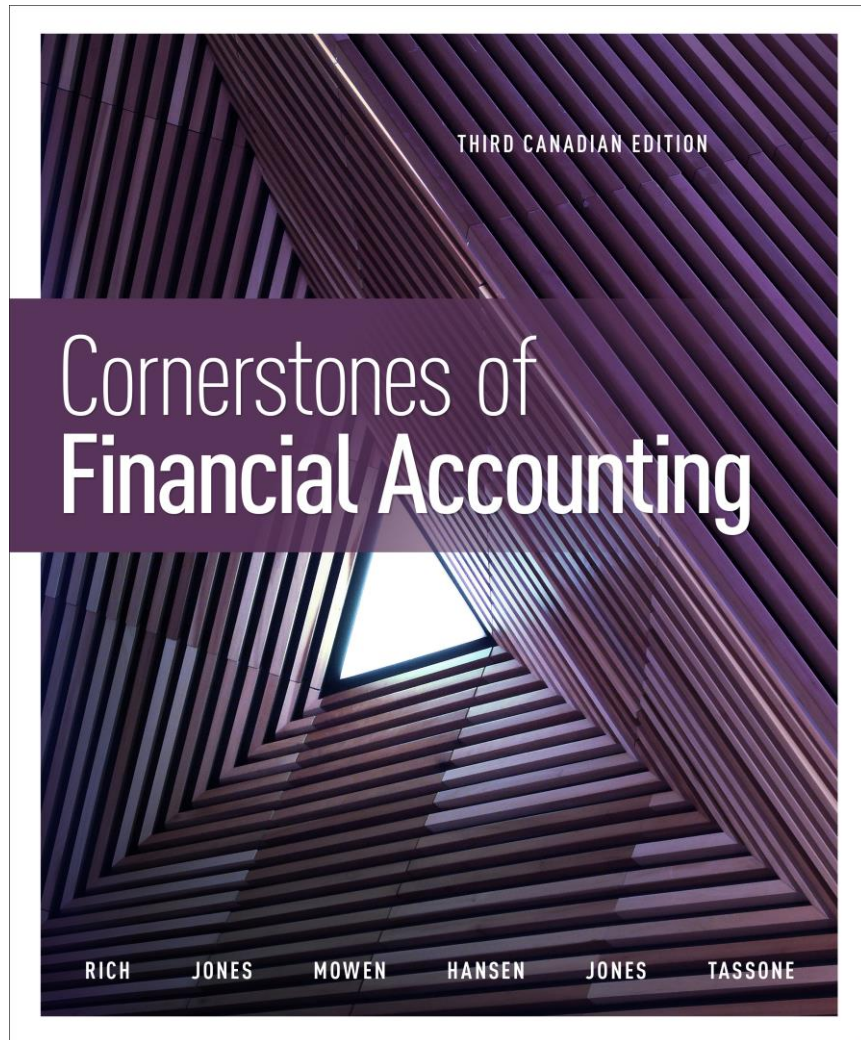


Test Bank for Cornerstones of Financial Accounting CDN 3rd Rich

NETA Test Bank

to accompany



Prepared by

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University of British Columbia





**NETA Assessment: Test Bank to accompany
*Cornerstones of Financial Accounting, Third Canadian Edition***

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Available at <http://www.nelson.com/login>, <http://login.cengage.com>, <http://www.nelson.com/instructor>

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PREFACE

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ABOUT THE NELSON EDUCATION TEACHING ADVANTAGE (NETA)



In most post-secondary courses, a large percentage of student assessment is based on multiple-choice testing. Many instructors use multiple-choice reluctantly, believing that it is a methodology best used for testing what a student *remembers* rather than what she or he has *learned*.

Nelson Education Ltd. understands that a good quality multiple-choice test bank can provide the means to measure **higher-level thinking** skills as well as recall. Recognizing the importance of multiple-choice testing in today's classroom, we have created **NETA**—the Nelson Education Teaching Advantage program—to ensure the value of our high quality test banks.

The NETA program was created in partnership with David DiBattista, a 3M National Teaching Fellow, professor of psychology at Brock University, and researcher in the area of multiple-choice testing. NETA ensures that subject-matter experts who author test banks have had training in two areas: avoiding common errors in test construction, and developing multiple-choice test questions that “get beyond remembering” to assess higher-level thinking.

All NETA test banks include David DiBattista's guide for instructors, “Multiple Choice Tests: Getting Beyond Remembering.” This guide has been designed to assist you in using Nelson test banks to achieve your desired outcomes in your course.

The Test Bank for *Cornerstone of Financial Accounting 3ce* by Rich et al., has been authored by Tamera Ebl, University of British Columbia. The multiple-choice questions were written and edited to conform to NETA guidelines, which emphasize the development of higher-order thinking and the effective construction of questions. NETA principles of question construction help eliminate ambiguity, arguable answers, guesswork, and unconscious cues to test-savvy students, resulting in a test that accurately reflects student understanding. The Test Bank offers over 1100 multiple choice questions as well as true/false, fill-in-the-blank, matching questions, problems, and essay questions.

In addition to providing a variety of questions related to each chapter objective, this test bank also employs a series of tags that can help design effective, balanced tests by the measure of course outcomes. All of the tags are included with the question in the test bank. These tags include:

- **ANSWER:** The correct answer. (Suggested answers are provided for the essay questions.)
- **POINTS:** The number of points an instructor can assign for each question. The default is 1 point.
- **DIFFICULTY:** The classification of question difficulty level (Easy, Medium, Hard)
- **REFERENCES:** Linked to the corresponding page number.
- **LEARNING OBJECTIVE:** The chapter learning objective that the question tests on
- **KEYWORDS:** The category from Bloom's taxonomy for learning (Remember or Higher Order). This category is included to assist instructors in assessing student's higher-order cognitive skills.