



Communicator

American Accounting Association

Two-Year College Section

Spring 2000

Megatrends In Financial Accounting

By Roger A. Gee
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Assessment happens to be stage one of a three-stage academic review program that is being launched at my college. When I asked for information about this new program. I received a nine-page document with all the standard buzzwords in it. You know the words: accrediting, mission, qualitative, quantitative, implementing, short-range, long-range, self-identified, strengths, weaknesses, pertinent, validate, etc. The goal of the document had a familiar ring, "...to facilitate the program in improving its level of institutional effectiveness..."

I'm one of those teachers who believe

that institutional effectiveness is improved one class at a time. In the class I taught this summer, I may have discovered a more effective way to teach accounting. My students certainly thought so. I required my students to do all of their homework on a computer. I accepted no manually prepared assignments. Many of the assignments required them to integrate *Excel* with *Word* and *PowerPoint*.

At the end of the summer I discovered that the exam grades were the highest ever. With 13 students, a perfect correlation was found between the amount of homework completed and the exam grades. With 11 more students, the correlation was close. The biggest surprise was retention. I retained 97 percent of the students. I usually retain less than 60 percent.

In the past, I was never able to establish a correlation between computer use and exam scores. I assigned one big project rather than a whole bunch of little ones—no correlation there. I assigned *Excel* worksheet projects—still no correlation. What was different this summer is the students applied the concepts using *Excel* and **explained** what they did using *Word* or *PowerPoint*. "Ah ha!" I exclaimed, "Maybe they remembered best what they **explained!**"

All I did was give my students a chance to think while using their computers. I put a skill-building element in my accounting class and ended up with two side benefits—better grades and retention. Was my summer accounting class a fluke or did I really improve institutional effectiveness? Email me your opinion.

Homework Completion*	Exam Averages				
	100%–90%	89%–80%	79%–70%	69%–60%	0%–60%
100%–90%	5	2	2	1	
89%–80%	2	2	2	1	1
79%–70%	1	5	5		
69%–60%		1		1	
0%–60%		3			

*Completed assignments showed evidence of intellectual attempt
 Students at beginning of course 35
 Students at end of course 34

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Message From the Chair

I hope that you had a successful fall semester and a restful break during the holiday season. Personally, this spring has been and will continue to be hectic for me since one of my colleagues is on maternity leave and the other is on emergency medical leave. Again this year the TYCS will be recognizing distinguished members of our profession with the Professor of the Year Award and the Award for Lifetime Achievement in Accounting Education at Two-Year Colleges. I would encourage you to nominate a person who you think is worthy of either award.

During the Annual Meeting in San Diego we discussed the issue of falling membership in the TYCS. Many attempts have been made over the years to increase membership, however membership continues to decrease. Although we should still work to encourage people to join the AAA and the TYCS, I feel we should concentrate our efforts on providing valued service to our loyal members. The discussion then shifted to the advantages of being a member of the TYCS and what role the TYCS plays in the AAA.

Finally, I would encourage you to attend your Regional Meeting. As I have always said, active participation by the TYCS members enhances the reputation of the Section. If you have any questions or comments during the year, please contact me.

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Assessing Student Learning—A Technology Approach

Rick Birney and Ralph Smith

School of Accountancy, Arizona State University

Classroom assessment provides both faculty and students information needed to improve teaching effectiveness and learning quality. Although we all know the value of assessment, it is difficult to find the time to implement it into our daily classroom activities. This article looks at how technology is being used to obtain valuable student assessment information in an introductory accounting class.

The Smith-Birney “Interactive Financial Accounting Lab” software product from Irwin/McGraw-Hill is currently being used to help teach an introductory accounting course at Arizona State University. The course materials consist of an *Introductory Accounting* textbook and the software. All homework activities are provided in the software. Each week, students are assigned problems from the software. The software is self-graded and provides immediate feedback on every exercise as it is completed. At the completion of a lesson module, a lesson performance report is available to the student that provides a detailed analysis on which topics the student encountered problems. A review module is also available to further assist the student in assessing the difficult topics contained in the lesson materials. Students can also ask questions and post their concerns to the instructor through the software.

The software provides the ability to automatically upload student performance into an instructor grade book. The instructor grade book provides detailed analysis of student grades, completion dates, and the time required to complete each exercise. In addition to the normal statistical reporting, the electronic grade book provides a detailed student performance report for each lesson module completed.

The student performance report outlines each topic that the student encountered. By analyzing any difficult topics, the instructor can focus the class more effectively to meet the learning needs of the students. This formative evaluation technique provides an excellent means to identify topics to give emphasis to in class, while spending less time on areas that are understood.

The software provides a “real-time” assessment vehicle that gives more insight into what the students have learned and what is still unclear. Although research on the impact of these types of assessment technologies is only just starting, several interesting results are emerging:

1. The technology provides valuable information on what is working and what to emphasize in the classroom. As a result, student grades have improved dramatically.
2. Course completion rates are over 95 percent. Students like the immediate feedback and self-assessment features of the software. Many students have commented on how much fun it was to complete their assignments!

This brief article has attempted to show you how technology assessment is being used to improve the learning process in an Introductory Accounting course. The technology enables an instructor to obtain regular feedback from the students throughout the semester for improving teaching and learning. If you would like further information, please contact Richard Kolasa, Marketing Manager, at rich_kolasa@mcgraw-hill.com, or contact us at Rick.Birney@asu.edu or Ralph.Smith@asu.edu.

Invitation to Volunteer for Committees

I am beginning to make AAA committee assignments for 2000–2001. If you are interested in serving on a committee or in suggesting someone to serve, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

Mary Stone
 AAA President-Elect
 Culverhouse School of Accountancy
 University of Alabama
 Box 870220
 Tuscaloosa, AL 35487-0220
 Phone: (205) 348-2915
 Fax: (205) 348-8453
 Email: mkstone@cba.ua.edu

A list of current committees can be found at: <http://www.rutgers.edu/Accounting/raw/aaa/about/comm2000.htm>

Implementing End-of-Program Assessment in St. Petersburg Junior College's Accounting Technology Program

by JulieAnne Billiris

During the Fall 1998 semester, St. Petersburg Junior College initiated the development of several end-of-program assessments for all Associate in Science degrees offered by the college. The process and strategies used to implement this initiative for the Accounting Technology program represent the following topic of discussion:

The curriculum in the Accounting Technology Program is comprised of a business "core" consisting of ten common courses, which are required for all programs within the Business Technology department. In addition, the Accounting Technology program requires six additional accounting courses (i.e., the "major"). Assessment committees were formed based on this breakdown of curriculum. The business "core" committee was formed based on a cross-section of Business Technology faculty and Program Directors. The "accounting" (i.e., major) committee, representing college faculty, adjuncts, and business advisory committee members was formed to develop objectives specifically related to the courses taken in the major.

During the Fall 1998 semester, both committees met twice to brainstorm and develop program objectives. The objectives selected for the business core and accounting major are as follows:

Business "Core" Objectives:

1. The student will demonstrate effective use of written and oral communication skills.
2. The student will demonstrate the ability to use a computer to perform various business tasks.
3. The student will demonstrate the ability to work with others to solve business problems.
4. The student will demonstrate knowledge of and application of current financial principles.
5. The student will show an awareness of global business practices and trends.
6. The student will apply mathematical computations to business scenarios.
7. The student will distinguish between ethical and unethical behaviors in business scenarios.
8. The student will demonstrate responsible, effective, and efficient work attitudes and practices.
9. The student will show an understanding of professional personal presentation skills in the business environment (including oral, written, and nonverbal aspects).
10. The student will use critical-thinking skills to solve business problems.

Accounting "Major" Objectives:

11. The student will complete the various steps of the accounting cycle and explain the purpose of each step.
12. The student will determine the value of assets, liabilities,

and stockholder's equity according to generally accepted accounting principles, explaining when and why they are used.

13. The student will prepare, interpret, and analyze financial statements for service, merchandising, and manufacturing businesses.
14. The student will apply appropriate accounting principles to various forms of ownership and managerial systems.
15. The student will use planning and control principles to evaluate the performance of an organization, and apply differential analysis and present value concepts to make decisions.

During the Spring 1999 semester, the business "core" and the accounting "major" committees met on several occasions to determine how these objectives would be assessed, to develop (if necessary) the assessment tools, and to ultimately conduct the assessment. As a result, the statistical information will be reviewed and evaluated by Business Technologies faculty, Program Directors and Advisory Committee members during the Fall Semester of 1999. The evaluation will be summarized for each objective using assessment records. Based on the committee's recommendations, each assessment record documents the following: (1) mission and goals statement/general education outcome, (2) means of assessment and criteria for success, (3) summary of assessment findings, (4) use of results, (5) action plan and timetable for implementation, (6) budgetary and planning implications for the upcoming unit planning cycle.

The Accounting Technology A.S. degree program core and major committees selected the following assessment tools: (1) a structured-response assessment tool to be administered to students enrolled in OST 2335 Business Communications for "business core" objectives and ACG 2110 Intermediate Accounting II for "accounting major" objectives; (2) an employer-feedback survey from accounting students who participated in a job-shadowing experience; (3) an employer survey received for recent graduates of Business Technologies programs; and (4) Recent Alumni Survey of SPJC graduates.

In OST 2335 Business Communications and ACG 2110 Intermediate Accounting II, students will complete a structured response examination developed to assess the major learning outcomes in areas of general business and accounting. To construct each assessment tool, a committee of St. Petersburg Junior College Business Technologies faculty developed several structured response questions for each

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The Two-Year College Educator of the Year Award

Do you know someone who has distinguished him/herself in the field of accounting education? Please nominate that individual for the annual Educator of the Year award that will be presented at the American Accounting Association Annual Meeting in Philadelphia this summer during the meeting of the Two-Year Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year Section will select the recipient.

Eligibility

The candidate must:

1. Have at least ten years of teaching experience and currently teach at a two-year college.
2. Have at least five years of continuous membership (including the current year) in the AAA Two-Year College Section.

Note: Current officers and selection committee members are not eligible for this award. Two-Year College Section members may be eligible if they teach at four-year institutions. Contact the selection committee chair with questions about eligibility.

Criteria

The candidate must show evidence of:

1. Excellence and innovation in teaching accounting.
2. Commitment to the improvement of teaching within his or her institution.
3. Leadership in the development of teaching and learning beyond his or her own courses.

Nomination Procedure

1. The nominator must notify the committee by May 1, 2000. This can be done by letter or email message. Self-nominations are acceptable.

2. The candidate must submit nomination materials (see next section) by May 1, 2000.
3. The address for submissions is:

Barbara Croteau, Selection Committee Chair
Two-Year College Educator of the Year
Santa Rosa Junior College
Department of Business Administration
1501 Mendocino Avenue
Santa Rosa, CA 95401
Phone: (707) 527-4627
Email: BACTeacher@aol.com

Nomination Materials

The candidate should submit the following by May 1, 2000:

1. Name, college address, home address, college phone number, home phone number, fax number, and email address of candidate.
 1. A *curriculum vitae* or resume.
 2. Other materials that show:
 - Number of years teaching experience.
 - Number of years as a member of the AAA Two-Year College Section.
 - Evidence of teaching excellence. Examples: data from teaching evaluations over several years, list of special course development efforts, description of effective teaching strategies used, letters from colleagues and students, examples of course materials, previous teaching awards, or summaries of student ratings.
 - Evidence of educational leadership. Examples: conducting seminars, workshops, conferences or other events for colleagues; papers, texts, newsletters, or other publications related to teaching; work on special projects related to learning.

Implementing End-of-Program Assessment by JulieAnne Billiris (Continued from page 4)

stated program objective. In the final version, each question has been cross-referenced on the assessment tool and answer key to the stated program objective. After the data has been collected, the following statistical information will be tabulated by objective and total program: frequency counts, percentage right/wrong, KR-20, item difficulty, and item discrimination indexes.

The Job Shadowing Employer Feedback Surveys were received from Pinellas County employers who had ACG 2011 (Applied Financial Accounting II) and ACG 2100 (Intermediate Accounting I) students shadow (observe) an accounting-related position for half a day. The Likert Scale survey was mailed to each participating employer who was matched with a student. Statistical summaries from the

Likert Scale survey and comments will be reviewed and evaluated.

The Employer Surveys were received from employers of recent graduates. Following graduation, St. Petersburg Junior College requests a graduate's permission to survey his/her employer. Therefore, as a result, not all graduates will be represented in the summary information. Statistical summaries from the Likert Scale survey and comments will be reviewed and evaluated.

The Recent Alumni Surveys were received from recent graduates of Business Technologies programs. Statistical summaries from the Likert Scale surveys and personalized graduates responses will be used to evaluate the strengths and weaknesses of their program of studies.

Two-Year Section of the American Accounting Association

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD

The Lifetime Achievement in Accounting Education Award of the Two-Year Section of the American Accounting Association is designed to recognize full-time college accounting educators who have distinguished themselves for excellence in teaching and for involvement in the accounting profession. The award extends profession-wide recognition to the recipient and promotes role models in academe.

A committee of the Two-Year Section of the American Accounting Association will review the nominations and select the recipient. The award will be presented at the Annual Meeting of the American Accounting Association.

ELIGIBILITY

The committee will assess each nominee considering the following qualifications. The criteria listed under each qualification will be used as guidelines by the committee in determining the nominee's eligibility for the award.

1. Length of Teaching Career. A past or current full-time accounting educator at a two-year college having a teaching career of at least 20 years. Ten of the twenty years of teaching must have been at a two-year college.
2. Excellence in Classroom Teaching and Motivating Students:
 - a. Demonstration of Innovative Teaching Methods: documented by the nominee's administration, chair, or the nominee.
 - b. Curriculum Development: documented by the nominee's administration, chair, or the nominee.
 - c. Student/Faculty Relations: serving as a mentor, advisor to the Accounting Club, advising students, etc.
 - d. Recommendations from the nominee's colleagues, former students, etc.
 - e. Service to the Department and /or College: serving on department and/or college committees, i.e., curriculum committee, etc.
3. Contribution to the Accounting Profession and Participation in Scholarly Activities:
 - a. Participation in professional accounting organizations, i.e. AICPA, AAA, State CPA societies.
 - b. Participation and attendance at seminars, symposia, short courses, and workshops.
 - c. Scholarly and professional publications.
 - d. Involvement in civic activities.

NOMINATION PROCESS AND APPLICATION PROCEDURE

1. Nominations can be made by anyone who has knowledge of the nominee's background relevant to the eligibility requirements. Self-nominations will not be accepted.
2. The deadline for nominations is May 31, 2000.
3. Each nomination must consist of four copies of each of the following: (1) a completed nomination form, (2) a statement by the nominator supporting his/her nomination detailing how the nominee meets the eligibility requirements, (3) the nominee's *curriculum vitae*, and (4) other submissions to support the eligibility requirements of the award as outlined above.
4. A nominee who is currently involved in administration or research is still eligible for the award as long as he/she has met the 20-year teaching requirement.
5. The nominee need not be a CPA or hold a doctoral degree.
6. Nominees who are not selected for the award can remain eligible for selection in the future, provided that they still meet the selection criteria and updated biographical data is submitted.
7. In any given year there may be no recipient, one recipient, or more than one recipient.

Two-Year Section of the American Accounting Association

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD

2000 NOMINATION FORM

Name of Nominator _____

Address _____

Signature _____

Name of Nominee _____

College/University _____

Please return this form with supporting documentation by May 31, 2000 to Ellen L. Sweatt, CPA, DeKalb College, North Campus, Business Department, 2101 Womack Road, Dunwoody, GA 30338.

TWO-YEAR COLLEGE SECTION REPRESENTATIVES

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Two-Year Section of the American Accounting Association LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD INSTRUCTIONS FOR COMMITTEE MEMBERS

1. The selection committee will be a committee of the Two-Year Section of the American Accounting Association.
2. Assessing Qualifications: Upon reviewing the qualifications of each nominee, it should be recognized that not all the criteria have to be met. The members should take into account the fact that some individuals may have demonstrated expertise in specific areas and therefore were not able to engage in other pursuits. Of course the members are expected to use their judgment in this regard.
3. The deadline for nominations is May 31, 2000. The evaluation process will conclude on July 1, with an extension allowed if a large number of nominations are made. The award will be presented at the luncheon of the Two-Year Section of the American Accounting Association.

American Accounting Association

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