



Communicator

American Accounting Association

Two-Year College Section

Fall 2005

Outcomes Assessment Developing Meaningful Tools to Assess Learning Outcomes

by Julie Adamich Ph.D., CPA — St. Petersburg College

An “*overview*” of the process to develop and implement a *meaningful* assessment of your program’s major learning outcomes.

The Southern Association of Colleges and Schools (SACS) recognizes the importance of a “research-based systematic review” of programs and thus has included this core requirement as part of the reaffirmation process. St. Petersburg College has responded to this requirement with a 6-step process to coordinate with faculty the collection and analysis of data documenting by major learning outcome for each program student achievement with the goal of analyzing the results to develop action plans to improve student learning and development. This analysis also initiates a dialogue between faculty and administration regarding the effective/efficient use of resources within the institution.

Assessment is an *integral* part of the Planning and Evaluation Process.

- *It is a* Formative evaluation process
- *based on the* Continuous collection and analysis of data
- *with the primary purpose of* emphasizing improvement of:
 - *student learning*

- student development
- *the program within the institution*

Another reason—“*Accreditation*” Requirements for SACS Reaffirmation

- “The institution engages in ongoing, integrated, and institution-wide research-based planning and evaluation processes that incorporate a systematic review of programs and services that (a) results in continuing improvement and (b) demonstrates that the institution is effectively accomplishing its mission.” (Core Requirement 5)
- “The institution identifies college-level competencies within the general education core and provides evidence that graduates have attained those competencies. (3.5.1 Gen Ed Competencies)

The following outlines the process that was developed and implemented at St. Petersburg College to address these requirements:

Step 1: Define the program’s major learning outcomes.

- Select those outcomes that are “absolutely essential” for academic success.

(continued on page 2)

Highlights

Outcomes Assessment	1
Two-Year Section Website	3
<i>Communicator</i> News	3
AAA 2006 Meeting	3
Educator of the Year Award	4
Upcoming AAA Annual Meetings	4
Lifetime Achievement Award	5
The Case for a Professional Educator’s Ph.D. Program	6
Two-Year College Section Representatives	7
Ads: Wiley ad	
Thomson ad	
Houghton Mifflin ad	

Outcomes Assessment

(continued from page 1)

- While the outcomes should be comprehensive, it is not feasible to assess every learning outcome within a program/course.
- Each outcome should be defined with the intention of connecting the outcome with a specific method for assessment.

Step 2: Develop/select an assessment plan or methodology to assess the major learning outcomes.

- Identify a plan that will provide you *meaningful* results, including how, when, and where to conduct the assessment; collect the data; analyze & use the results.
- Select one or more suitable assessment tools, e.g., national

exams, faculty-developed multiple choice exams, projects, portfolios etc.

Step 3: Based on your assessment plan, coordinate/ implement the assessment.

- **How** = Select a tool, e.g., multiple choice exam, project, portfolio, etc.
- **When/Where** = in a capstone course, as a graduation requirement, etc.
- **Collect assessment data** = quantify the evaluation results at a level of detail that provides *meaningful* feedback to support each learning outcome.

Step 4: Summarize the assessment results for each major learning outcome.

- Multiple Choice Exams:
 - Scantron forms using Parscore

software to document results (descriptive statistics and item analysis)

- WebCT or Angel (descriptive statistics and item analysis)
- **Projects/Portfolios**
 - Rubric with the option of web-based input
 - EXCEL file detail by student (rows) and quantified evaluation of each learning outcome (columns)
 - Summarize each column providing descriptive statistics (i.e., mean, standard deviation, frequency distribution, histogram, etc.)

Step 5: Analyze assessment results and prepare an assessment report

Analyze *each* major learning outcome, based on the statistical results. Include the following:

- **Criteria for Success**, i.e., expected statistical results
- **Summary of Assessment Findings**, i.e., actual statistical results
- **Use of Results**, i.e., analyze results to determine if planned program improvements are deemed necessary
- **Action Plan and Timetable for Implementation**
- **Budgetary and Planning Implications**

Step 6: Implement the action plan and prepare a follow-up report.

- Program/Course assessment provides a systematic plan for generating program improvement. Therefore, the **analysis/evaluation** of assessment results *should* generate possibilities for curricular improvement, e.g., revision of course objectives, etc.
- A “Follow-up” Report should be submitted during the following fiscal year reflecting the status of each action plan item.



AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive ■ Sarasota, Florida 34233-2399
 Phone: (941) 921-7747 ■ Fax: (941) 923-4093
 Email: Office@aaahq.org ■ http://AAA-edu.org

AAA Executive Director

Tracey E. Sutherland
 5717 Bessie Drive
 Sarasota, FL 34233-2399
 Phone: (941) 921-7747—ext. 311
 Fax: (941) 923-4093
 Email: Tracey@aaahq.org

Administrative Office Staff

Assistant Director for Logistics

Debbie Gardner—ext. 303
 Debbie@aaahq.org

Member Services Specialist

Deirdre Harris—ext. 319
 Deirdre@aaahq.org

Office Aide

Myriam Chacon—ext. 316
 Myriam@aaahq.org

Director of Finance and Administration

Roland LaTulip—ext. 310
 Roland@aaahq.org

Education Project Manager

Linda Watterworth—ext. 318
 Linda@aaahq.org

Financial Coordinator

Mary Cole—ext. 304
 Mary@aaahq.org

Fulfillment Coordinator

Barbara Brady—ext. 301
 Barbara@aaahq.org

Assistant Director for Information Systems

James Szelminski—ext. 312
 Jim@aaahq.org

Associate Director for Communications

Beverly Harrelson—ext. 309
 Beverly@aaahq.org

Publications Production Director

Diane Hazard—ext. 307
 Diane@aaahq.org

Web Development Specialist

Kathy Casper—ext. 306
 Kathy@aaahq.org

Office Administrator

Judy Cothorn—ext. 305
 Judy@aaahq.org

Office Administrator

Peggy Turczyn—314
 Peggy@aaahq.org

Office Administrator

Pat Stein—302
 Pat@aaahq.org

Meetings Coordination (Subcontractor)

DSE, Inc. c/o Dee Strahan
 1223 Oxbow Lane
 Winter Springs, FL 32708
 Phone: (407) 366-9855 Fax: (407) 366-9856
 Email: dstrahan@atlantic.net

An International Meeting of the American Accounting Association

American Accounting Association 2006 Annual Meeting

August 6–9, 2006 — Washington, D.C.

<http://aaahq.org>

Hotel Information

The American Accounting Association's 2006 Annual Meeting will be held in the **Marriott Wardman Park Hotel** and **Omni Shoreham Hotel** in Washington, DC, August 6-9.

Marriott Wardman Park Hotel
2660 Woodley Road, NW
Washington, DC 20008
Phone: 202-328-2000
Fax: 202-234-0015

The special room rate for meeting attendees is U.S.\$179.00 (single or double occupancy).

To receive the special conference rate be sure to:

- Make your reservations by June 26, 2006
- Identify yourself as attending the American Accounting Association Annual Meeting.

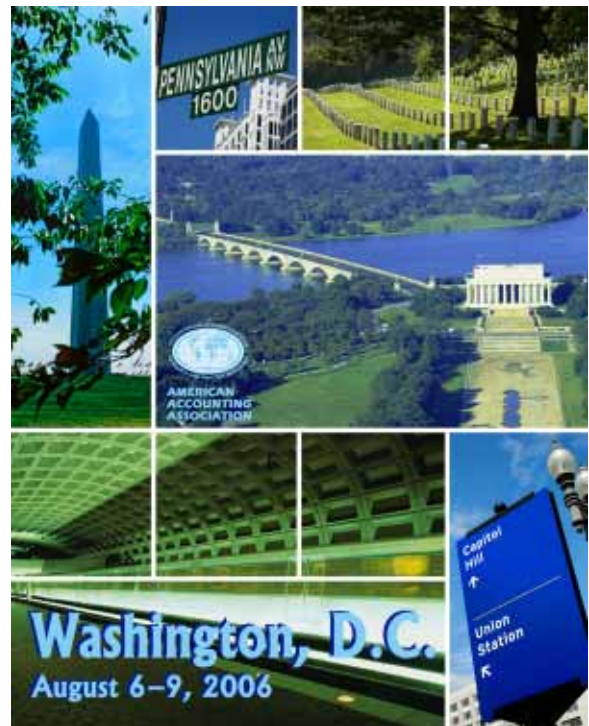
Some Annual Meeting sessions and events will be held at the **Omni Shoreham Hotel**.

Omni Shoreham Hotel
2500 Calvert Street NW
(at Connecticut Ave.)
Washington, DC 20008
Phone: 202-234-0700
Fax: 202-265-7972

The special room rate for meeting attendees is U.S.\$179.00 (single or double occupancy).

To receive the special conference rate be sure to:

- Make your reservations by June 26, 2006
- Identify yourself as attending the American Accounting Association Annual Meeting



Two-Year Section Website

Tim Nygaard

Did you know that the Two-Year Section has a website? It does, and we are asking you to help us make it better. We are asking for your submissions to the AAA presentations page. If you have given any presentations that you would like to share on our web site, submission is simple. Attach your presentation to an email addressed to tim.nygaard@kctcs.edu. In the Subject bar, type "two-year presentation submission," and tell me what you would like your link to say when it is posted (i.e., "Presentation on Web-Enhanced Learning" by Tom Smith, Jones University). Include a link to your school site if you wish.

Communicator NEWS

The *Communicator* is primarily available online. If you want a hard copy, please print it out from our website at <http://aaahq.org/TwoYear/communicator.htm>. Or, you may email Linda Tarrago at ltarrago@hccfl.edu and she will attach or mail you a copy.

Please share the *Communicator* with your colleagues. This issue has interesting articles and publisher ads.

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, which will be presented at the American Accounting Association conference in Washington, DC this summer during the meeting of the Two-Year College Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year College 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: The nominator must notify the committee by **May 10, 2006**. This can be done by letter or

email message. Self-nominations are acceptable.

- The candidate must submit nomination materials (see next section) by **May 31, 2006**.
- The address for submissions is: Linda Tarrago; Hillsborough Community College; P.O. Box 30030; Tampa, FL 33630-3030

Nomination Materials: The *candidate* should submit the following by **May 31, 2006**:

1. Name, college address, home address, college phone number, home phone number, fax number, and email address of candidate.
2. A curriculum vitae or resume.
3. Other materials that show:
 - 3.1. Number of years of teaching experience.
 - 3.2. Number of years as a member of the AAA Two-Year College Section.
 - 3.3. 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.
 - 3.4. 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.

Upcoming Events

The Fourth Annual Symposium on Information Systems Risk, Security & Assurance
Theme: Assurance of Financial Information Systems Integrity Post Sarbanes-Oxley

Friday, February 24, 2006

For information visit <http://www3.uakron.edu/cba/cretisa/>

or contact either Thomas Calderon at tcalderon@uakron.edu or Akhilesh Chandra at ac10@akron.edu.

Upcoming AAA Annual Meetings

2006	Washington, D.C.	August 6–9
2007	Chicago, IL	August 5–8
2008	Orange County, CA	August 3–6
2009	New York, NY	August 2–5

Regional Meetings

2006 Southwest Regional Meeting

February 28, 2006 – March 4, 2006 — New Orleans, LA

2006 Southeast Regional Meeting

March 30, 2006 – April 1, 2006 — Knoxville, TN

2006 Mid-Atlantic Regional Meeting

April 20, 2006 – April 22, 2006 — Pittsburgh, PA

2006 Northeast Regional Meeting

April 20, 2006 – April 22, 2006 — Portsmouth, NH

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD Two-Year Section of the American Accounting Association

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, 2006**.
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.

2006 NOMINATION FORM

Name of Nominator _____

Address _____

Signature _____

Name of Nominee _____

College/University _____

Please return this form with supporting documentation by **May 31, 2006** to:
Linda Tarrago; Hillsborough Community College; P.O. Box 30030; Tampa, FL 33630-3030; (813) 253-7497;
ltarrago@hccfl.edu



The Case for a Professional Educator's Ph.D. Program

Christy Kloezeman
Glendale Community College

The shortage of Ph.D.s in Accounting is acute. A Ph.D. program is expensive for a college to provide and requires a lot of time and sacrifice of the student. This shortage will be more acute if the universities continue with their current procedure.

The current procedure to get an acceptable Ph.D. that is recognized by the AACSB is to:

1. Be accepted to a college program
2. Receive a scholarship for the Ph.D. tuition
3. Take classes and write a dissertation
4. Teach large classes of lower division classes at a low salary
5. Get into a large amount of debt because the stipend received doesn't come close to the amount needed to survive.
6. Delay getting into the business workforce for 4-6 years.

In order to get a tenure track professorship at an AACSB school a student must go through this servitude process. There is no real world experience and limited teaching experience.

College professors with a Masters degree have real world experience, usually some professional designation, and many years of teaching experience. Add these characteristics to the research degree of a Ph.D. in Accounting and you have stronger research that is more relevant to the business world. The majority of college professors have families to support

and have strong ties to their local community which limits their ability to spend the 4–6 years at a low salary to achieve the traditional Ph.D.



The Challenge

I challenge the universities to develop a two or three year program that would accommodate the needs of the college professors. Construct the programs that would resemble programs from NOVA University which meets on a monthly weekend and summer schedule, or online programs such as Touro University and Walden University.

College professors with Master degrees represent a large source of potential Ph.D. candidates that could complete a Ph.D. program rapidly. Targeting the college professors with nontraditional programs will eliminate the Ph.D. shortage in five to six years.

I would also like to challenge the Universities to accept as equals, the traditional programs and the programs that are now available to the working faculty community. I believe that if the Universities hire the college professor with PhD from the non traditional programs their teaching and research will be more relevant to and accepted by the business community.

AMERICAN ACCOUNTING ASSOCIATION

President	Jane Mutchler, Georgia State University
President-Elect	Judy D. Rayburn, University of Minnesota
Vice President	Carolyn Callahan, University of Arkansas
Vice President–Education	O. Finley Graves, University of North Texas
Vice President–Finance	Susan Haka, Michigan State University
Vice President–International	Lee Parker, University of Adelaide
Vice President–Professional Relations	Mark Chain, Deloitte
Vice President–Publications	Robert Libby, Cornell University
Vice President–Research	John Fellingham, The Ohio State University
Vice President–Sections and Regions	Susan V. Crosson, Santa Fe Community College
Past President	William L. Felix, Jr., The University of Arizona

TWO-YEAR COLLEGE SECTION REPRESENTATIVES

Chairperson and Council Representative

Carol Yacht
 Author/Consultant
 Computer Accounting Resources &
 Online Learning
 P.O. Box A
 Jerome, AZ 86331
 Phone: (928) 634-0603
 Fax: (928) 634-9006
 Email: carol@carolyacht.com

Secretary/Editor

Linda Tarrago
 A.S. Technical Programs
 Accounting & Business
 Hillsborough Community College
 P.O. Box 30030
 Tampa, FL 33630-3030
 Phone: (813) 253-7497
 Fax: (813) 259-6017
 Email: ltarrago@hccfl.edu

Vice-Chairperson

Christine Kloezeman
 Business Division, Accounting Department
 Glendale Community College
 1500 North Verdugo Road
 Glendale, CA 91208
 Phone: (818) 240-1000, ext. 5524
 Fax: (626) 799-5012
 Email: ckloezem@glendale.edu

Coordinator of Regional

Representative Officer-at-Large
 William Harvey
 Department of Business and Economics
 Henry Ford Community College
 Dearborn, MI 48128
 Phone: (313) 845-9694
 Fax : (313) 845-9778
 Email: wharvey@hfcc.net

REGIONAL REPRESENTATIVES

If you would like to volunteer as a Regional Representative, please contact Linda Tarrago.

Mid-Atlantic Region

Alfred R. Michenzi
 Department of Accounting
 Sellinger School of Business &
 Management
 Loyola College in Maryland
 4501 N. Charles Street
 Baltimore, MD 21210-2699
 Phone: (410) 617-2386
 Fax: (410) 617-2006
 Email : amichenzi@loyola.edu

Ohio

Kenneth Snead
 Department of Accounting/MIS
 College of Business Administration
 Bowling Green State University
 Bowling Green, OH 43403-0262
 Phone: (419) 372-8160
 Fax: (419) 372-2875
 Email: ksnead@cba.bgsu.edu

Midwest Region

Ranjani Krishnan
 Department of Accounting
 Eli Broad Graduate School of
 Management
 Michigan State University
 East Lansing, MI 48824-1122
 Phone: (517) 353-4687
 Fax: (517) 432-1101
 Email : krishn15@pilot.msu.edu

Southeast Region

George F Klersey
 Birmingham Southern College
 BSC Box 549023
 Birmingham, AL 35254
 Phone: (205) 226-4809
 Fax: (205) 226-3080
 Email: gklersey@bsc.edu

Northeast Region

David Schwarzkopf
 Assistant Professor
 Bentley College
 175 Forest Street
 Waltham, MA 02452
 Phone: (781) 891-2783
 Fax: (781) 891-2896
 Email: dschwarzkopf@bentley.edu

Southwest Region

Michael K. Shaub
 School of Business and
 Administration
 St. Mary's University
 One Camino Santa Maria
 San Antonio, TX 78228-8607
 Phone: (210) 431-2036
 Fax: (210) 431-2115
 Email: mschaub@stmarytx.edu

Western Region

Wendy J. Bailey
 A. Gray Anderson Graduate School
 of Management
 University of California, Riverside
 Riverside, CA 92521
 Phone: (909) 787-2898
 Fax: (909) 787-3970
 Email: wendy.bailey@ucr.edu

Imagine if homework could grade itself...

With **Wiley Plus**, you can automate the process of assigning and grading homework on-line. It's quick and easy!

Wiley Plus gives you and your students homework and course management tools, an interactive on-line text, and supplements – all in one convenient web site.

“I highly recommend the **Wiley Plus** program as it reduces the amount of work/grading for the instructor and I have had very positive feedback from students regarding the enhanced learning experience resulting from the program.”

-- Cheryl Copeland
California State University-Fresno

Learn more

Go to: www.wiley.com/college/wileyplus

Or, contact your Wiley representative:
www.wiley.com/college/rep



It starts with you



JOHN WILEY & SONS, INC.

New Titles from the Leader in Accounting and Tax Education!

INTRODUCTORY ACCOUNTING



KLOOSTER & ALLEN
*Integrated Accounting
for Windows, 5e*
 0-324-31249-0

SURVEY OF ACCOUNTING



WARREN
Survey of Accounting, 3e
 0-324-31248-2

FINANCIAL ACCOUNTING



DUCHAC, REEVE & WARREN
*Financial Accounting: An Integrated
Statements Approach, 2e*
 0-324-31211-3



PORTER & NORTON
*Financial Accounting: The Impact
on Decision Makers, 5e*
 0-324-30085-9



INGRAM & ALBRIGHT
*Financial Accounting: Information
for Decisions, 6e*
 0-324-31341-1



INGRAM & ALBRIGHT
*Financial Accounting: A Bridge
to Decision Making, 6e*
 0-324-31335-7

ACCOUNTING INFORMATION SYSTEMS



HALL
Accounting Information Systems, 5e
 0-324-31295-4

INTERMEDIATE ACCOUNTING



NIKOLAI, BAZLEY & JONES
Intermediate Accounting, 10e
 0-324-30098-0



STICE, STICE & SKOUSEN
Intermediate Accounting, 16e
 0-324-31214-8

FINANCIAL STATEMENT ANALYSIS



STICKNEY, BROWN & WAHLEN
*Financial Reporting, Financial Statement
Analysis, and Valuation: A Strategic
Perspective, 6e*
 0-324-30295-9



GIBSON
*Financial Reporting and Analysis: Using
Financial Accounting Information, 10e*
 0-324-30445-5

AUDITING



KNAPP
*Contemporary Auditing:
Real Issues and Cases, 6e*
 0-324-30325-4



KNECHEL
Auditing: Assurance and Risk, 3e
 0-324-31318-7

TAX



WHITTENBURG & ALTUS-BULLER
*Income Tax Fundamentals, 2006
Edition*
 0-324-39902-2



**WHITTENBURG, RAABE &
CANDELARIA**
*California Income Tax Fundamentals,
2006 Edition*
 0-324-39909-X



This powerful and fully integrated online teaching and learning system provides you with flexibility and control; it saves valuable time and improves outcomes. Your students benefit by having choices in the way they learn through our unique personalized learning path, while receiving immediate feedback every step of the way. All this is made possible by ThomsonNOW™.

Visit <http://www.swlearning.com>
for more information!



HOUGHTON MIFFLIN

“New Ways to Know”®

Houghton Mifflin Company
College Division

Caroline Still
College Representative
caroline_still@hmco.com

*We are dedicated to providing you and your students with quality
educational materials and excellent service!*

To request complimentary examination texts, please contact:

Faculty Services Center: phone (800) 733.1717, fax (800) 733.1810
or visit our **Online Catalog** at college.hmco.com

American Accounting Association

5717 Bessie Drive
Sarasota, Florida 34233
Office@aaahq.org
Printed in the USA

NONPROFIT ORG.
U.S. POSTAGE
PAID
MANASOTA, FL
PERMIT NO. 15