21ST CENTURY PARADOX:

TRAINING THE UNEMPLOYED FOR SELF-EMPLOYMENT IN SERVICES INDUSTRIES

A written creative work submitted to the faculty of
San Francisco State University
In partial fulfillment of
The Requirements for
The Degree

Master of Arts
In
Education: Instructional Technologies

By

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San Francisco, California

December 2015

CERTIFICATION OF APPROVAL

I certify that I have read *21ST CENTURY PARADOX: TRAINING THE UNEMPLOYED FOR SELF-EMPLOYMENT IN SERVICE INDUSTRIES* by Debra Mary Nicholson-Bassham and that in my opinion this work meets the criteria for approving a written creative work submitted in partial fulfillment of the requirements for the degree: Master of Arts in Education: Instructional Technologies at San Francisco State University.

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ABSTRACT

21ST CENTURY PARADOX:

TRAINING THE UNEMPLOYED FOR SELF-EMPLOYMENT IN SERVICES INDUSTRIES

By Debra Mary Nicholson-Bassham

San Francisco State University

21st Century Paradox: Training the Unemployed for Self-Employment in Services Industries is an original web based instructional design developed in Articulate Storyline2, to provide business start up training. The Introduction presents the Prerequisites, Goals, Pretests, Objectives and Posttests or Evaluations of each lesson: 1.0*: Are You Ready for Economic Independence in the 21st Century?*; 2.0*: Obtain Business License and Business Bank Account; 3.0 :Set up a GAAP Accounting System, Code and Reconcile; 4.0: Production of Financial Statements including Accrual ; and 5.0: Preparation of Schedule C, E, SE, Form 4562 and 1040 Returns.* Learners will obtain a business license to start a service business, set up a GAAP accounting system on an accrual basis, operate for at least one year or a portion of one year, produce generally accepted Financial Statements, and prepare and file their own Sole Proprietor tax returns to fully experience the entire course as designed.

I certify that the Abstract is a correct representation of the content of this creative work.

_____   _____

Chair, Creative Work Committee   Date

ACKNOWLEDGEMENT

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SECTION 1: BACKGROUND INFORMATION

1.1 BACKGROUND

Prior experience and exposure to accounting, communications, and digital technology, coupled with the economic crash of 2009, led me to believe that I could help those who were unemployed by training them with the skills they need to start up and operate a small Sole Proprietor service business in compliance with local, state and federal regulations. I had the experience, but I wanted to expand my knowledge and update my skills to learn the 21st Century instructional methods and emerging technologies that could best frame my experience as a small business service provider. As subject matter expert, I wanted to develop projects that will effectively inspire those who might choose this option in the face of no jobs in the event that the state or federal government would offer no jobs development plans. Once accepted into the MA of Arts in Education, in the department of Instructional Technologies, I began my plan to use my subject matter expertise to design a self-instructional online training for learners to start their own businesses in compliance with regulatory processes.

My professional training began in the early seventies at C&P Telephone (411 Operator), where I learned how to address public needs for information in a professional manner. I was able to develop accounting knowledge by working on every side of the General Ledger while employed by some giants: Coca Cola Bottling Company (Accounts Payable Administrator), Johns Hopkins University (Accounts Receivable Administrator and Staff Accountant) and First National Bank (Debits and Credits). I honed a youthful energetic

"coolness" during employment and volunteer gigs as bartender, festival vendor, theater board treasurer, theater artist, director, and fundraiser, producing public broadcast attention raising events for the Hunger Project and the Corner Theater. I later created exhibits for a retail/wholesale outlet called The Looking Glass, for new wave and vintage clothing, in both Baltimore and New York. I wrote and read poetry, I participated in many theater projects, and I grappled with existential thinking, whole earth foods, and yoga postures. I ended my work life in Baltimore at Organic Joe's, a bar that served organic juice drinks with or without the booze. It was a nice integration of different kinds of people with preferences.

My gay friend and creative co-conspirator, Jaybird, moved to San Francisco in 1977 and invited me in 1978 for a splendid month of celebration. My sense of self expanded exponentially into an existential, feminist, authentic, willful way of being that continues to this day. I finally moved to San Francisco in May 1980. I worked at a restaurant, and then managed a clothing store on Castro. I also took some classes at City College of San Francisco. I completed my BA in Speech/Communications at San Francisco State University in 1984, started an MA in Theater Arts, and reached classified status before I needed to turn my focus to revenue generation.

In 1986, I started my own self-regulated accounting and communications business. I got referrals from my former hairdresser, who introduced my accounting and communications services to her small service business clients. They needed accounting services they could afford. Soon clients referred me as one of the best in the city. I provided services for a variety of for-profit startups and for a couple of nonprofit institutions in public accounting

and professional communications roles. I operated out of my home business, paying my taxes and fees until I successfully launched Nicholson Business Services (NBS) in the South Park section of San Francisco's small but growing business community in 1995.

With my economic needs handled, I started work in theater, performed in several plays, and appeared in Tucker as an extra. I also obtained a massage therapy license and worked at the Koret Gym with students for a while. I could not make it lucrative because I did not like having strangers in my home, so I gave it up. I started developing digital skills, using Adobe Creative Suite and paid consultants to help me build my Noodle Brain Productions website. This website developed from a desire to deliver training to the public at large. I felt privileged to have earned a BA and wanted to share that information with others. In 2004-2005, I attended an event at the Adobe Bookstore in the Mission area of San Francisco and noticed an application for scholarship money to expand digital skills and I applied.

I was thrilled when Mayor Willie Brown of San Francisco awarded to me a Digital Directions Scholarship at the Bay Area Video Coalition for my work on my Noodle Brain Productions website. During this program, I developed creative digital skills and honed my video production skills. This experience helped me to shift my interests and talents toward the world of technology, a world exposed to me by clients developing and selling services in emerging technologies back in the eighties and nineties. I continued this coursework at City College adding Flash Authoring and DVD Authoring, along with Financial Accounting, Managerial Accounting, and Auditing.

These new skills brought new clients and new revenue for video production services. My husband and I opened Ear Candle Productions, a multimedia audio/visual company, in 2004 making music and video. Eventually we made all of this available on online. We joined music distribution services and placed our music at Soundcloud at http://www.soundlcoud.com/earcandleproductions and at ITunes. We also created http://www.youtube.com/earcandleproductions for our videos. We currently have close to 52,000 views. While we are not getting rich, we do occasionally find our work reaching a global audience via royalty checks received for the reuse of our works. Our radio station, Ear Candle Radio, attracts listeners from around the world, and rates in the top ten of indie rock stations online. You can find Ear Candle Radio at this link.

In 2006, I won a position as a 1654 Financial Accountant, and earned a short gig at San Francisco City Hall Controllers Office. While there, I discovered misclassified Treasure Island Development Authority security deposits posted as revenues in prior year deposits made at the Controllers Office. Authorized to journalize prior year revenues correctly into Customer Event Security deposits, I corrected the general ledger. I properly trained both City Hall and TIDA staff so that the Treasure Island Development Authority deposits to City Hall posted correctly. Now TIDA customers could be refunded security deposits in a timely fashion. Unfortunately, I got a "non-disciplinary release" for my good work. I lost respect for San Francisco politics, insulted by their choice to terminate me rather than continue to correct sloppy accounting practices. Despite this experience, I retained my good spirits.

1.2 PURPOSE

Motivated by the lessons learned in the Bachelor of Arts in Speech/Communications

Studies, and the Digital Directions and BAVC workshops, and reeling from the loss of clients during the economic crash of 2008, (Encyclopedia Britannica, 2015) I returned to school in Fall 2012 at San Francisco State University. I applied for a Master of Arts in Education in the department of Instructional Technology, with the intention to train others to start their own services businesses in the face of no jobs. My ITEC courses trained me to use emerging technologies and instructional strategies to build an interactive training for the unemployed who could choose to:

- Provide a needed service to their own community

- Learn how to complete all of the legal steps to establish a business

- Set up GAAP accounting processes, including the build of vocabulary skills

- Produce financial statements

- Prepare Sole Proprietor annual tax returns

This instruction, *21st Century Paradox: Training the Unemployed for Self-Employment in Services Industries (TUSESI),* attempts to solve two problems: 1) lack of jobs, and 2) the resulting poverty, and as a by-product produce self-regulated learners who build self-efficacy in the process. The solution requires that Americans who suffer from these two problems become willing self-regulated learners who discover this training and choose to develop a service they can deliver for a fee so they can take the course and achieve a successful outcome, in compliance with regulatory bodies, without the added high cost of professional services. They will become self-regulated learners who resolve both problems. Self-employment resolves the problem of the lack of jobs. Charging a fee for service, and actively providing that needed service, resolve the poverty problem. Being able to provide their own accounting, generate and interpret financial statements and prepare their own

taxes removes the costs of professionals. The TUSESI training is a private experience, which is perfect for my learners, who are more likely to be the unemployed, the no longer counted, and the currently added newly released prisoners. The training is also accessible for Americans with low paying jobs, and for the highly paid worker who wants to start a business venture. However, to avoid scope creep, I address the needs of the unemployed and the prisoner populations, and note the others in the learner analysis.

The TUSESI training contains many paradoxes. One paradox inside this training is that the solution to both aforementioned problems contains the parameters of both well-structured and ill-structured problem solving. Well-structured problems (Jonassen, 1997, p. 65) are "constrained problems with convergent solutions that engage the application of a limited number of rules and principles". Jonassen suggests that ill-structured problems possess "multiple solutions, solution paths, fewer parameters which are less manipulable, and contain uncertainty about which concepts, rules, and principles are necessary for the solution or how they are organized, and which solution is best"(Jonassen, 1997, p. 65).

TUSESI instruction addresses the well-structured problem solving solutions by training learners to apply the rules and principles of GAAP accounting to build both job skills and self-employment skills needed in business ownership. Lesson 3.0, GAAP Accounting, while complex, contains a limited number of rules and principles. Lesson 4.0, the production of Financial Statements, also has a limited number of rules and principles, as does Lesson 5.0, preparation of Sole Proprietor Tax returns. The well-structured problems encountered in these three units have well defined convergence parameters and do rely on sets of firmly established rules and principles established by the Financial Accounting Standards Board.

TUSESI training also *contains elements of ill-structured problem solving.* Both the Introduction to TUSESI and Lesson 1.0, Are You Ready for Economic Independence in the 21st Century, introduce features that demand that different learners discover for themselves which service they will provide, and how to develop that service and obtain references within their own communities of practice, so they can deliver that service for a fee.

Another paradox: the training is developed for those who are outside of the mainstream and that status suggests that they are incapable of helping themselves. They may be dependent on government services to survive. This training requires that these learners re-contextualize themselves as self-regulated participants in a learner-centered, self-instructional course with no outside support that when completed builds both self-efficacy and the resulting self-esteem that will enable them to contribute to the stimulation of the economy. They will become business owners who, if profitable, will pay tax revenue back and help our government to provide more services to our communities.

The needs assessment slide in the Introduction unit of instruction contains statistics from US Bureau of Labor Statistics (BLS) website from January to August 2015. At that time, the statistics reflected 101 million unemployed or no longer counted labeled as "not in labor force". Revisions of this slide are planned to reflect the current findings at BLS in November 2015. BLS statistics found in Section 2 in the Needs Analysis Tables 2-6 analyze the increasing trend as more Americans join the labor force, and more move from unemployed to no longer counted status.

Social and cultural factors in the current news call for more revisions and iterations. The targets keep moving and changing as I discovered when I stumbled upon another population that could be served by TUSESI: the burgeoning prison for profit population who will soon be released. President Obama is beginning to release prisoners into the job market. Since they will be joining this unemployed group, I provide earlier research from Singer (2009) and Rice (2006) who address the school-to-prison pipeline and the motives that caused the rise of prisons for profit. President Obama, in recent news (UPI 2015), addresses their upcoming release.

The TUSESI and future training will eventually live at Ear Candle Productions Training Center, a Moodle platform currently under construction, located at www.earcandlemedia.com. We prepare for launch in 2016. My MA work currently lives at https://www.earcandleproductions.com/2tusesi/story.html. My ePortfolio, currently stationed at https://www.nicholsonbusinessservices.com/instructional-design-delivery-services.html, holds links to my ITEC work.

Key Terms and Operational Definitions

ADDIE: An instructional model of Instructional System Design. The ADDIE process systematically follows a learner centered approach to instruction by a design process based on the acronym "ADDIE": Analysis, Design, Development, Implementation and Evaluation.

Affective Processes: (Bandura, 1994) Processes regulating emotional states and elicitation of emotional reactions.

The ADDIE Model
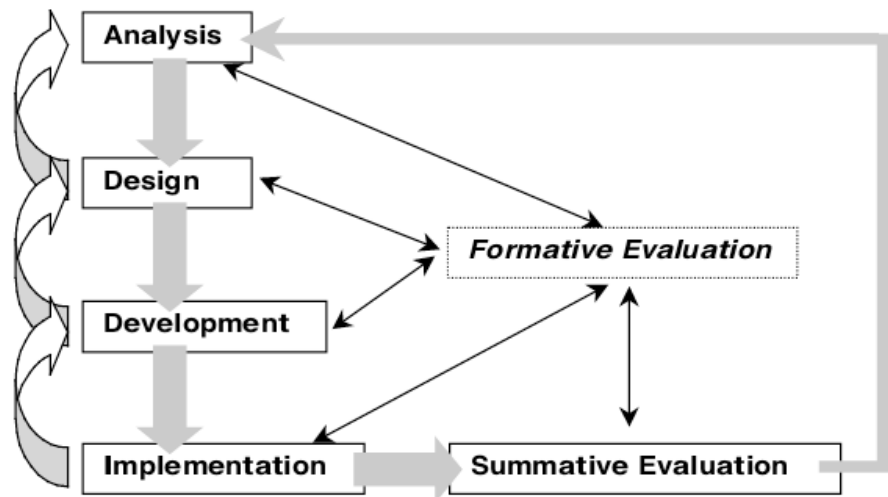
Figure 2: ADDIE Diagram shows steps in the ADDIE model from ITEC at Penn State

Cognitive Processes: (Bandura, 1994) Thinking processes involved in the acquisition, organization, and use of information.

Efficacy: (Merriam-Webster) the power to produce a desired result or effect.

Empathy: (Merriam-Webster) The feeling that you understand and share another person's experiences and emotions: the ability to share someone else's feelings

Financial Accounting Standards Board (FASB): The board that establishes the generally accepted accounting principles and other guidelines for certified public accountants

GAAP: (FASB, 2013) Generally Accepted Accounting Principles issued by the Financial Accounting Standards Board

Ill-Structured Problems: (Jonassen, 1997, p. 65) problems that possess "multiple solutions, solution paths, fewer parameters which are less manipulable, and contain uncertainty about which concepts, rules, and principles are necessary for the solution or how they are organized, and which solution is best"

Instructional System Design: (ISD) (Dick, W., Carey, L., Carey, J.O., 2009): a systematic approach to the development of learning materials and activities for a learner-centered approach to instruction using the ADDIE model.

Motivation: (Bandura, 1994) Activation to action. Level of motivation is reflected in choice of courses of action, and in the intensity and persistence of effort.

Paradox: (Merriam-Webster) something (such as a situation) that is made up of two opposite things and that seems impossible but is actually true or possible

Perceived Self-Efficacy: (Bandura, 1994) People's beliefs about their capabilities to produce effects.

Self-efficacy: (Merriam-Webster) Self regulated behaviors that result in production of a desired result.

Self-Regulation: (Bandura, 1994) Exercise of influence over one's own motivation, thought processes, emotional states and patterns of behavior.

Subject Matter Expert (SME): (Dick, W., Carey, L., Carey, J.O., 2009) - A subject matter expert is a specialist who is knowledgeable about a particular content area. Also known as a content specialist; subject matter expert (SME)

Well-Structured Problems: (Jonassen, 1997, p. 65) are "constrained problems with convergent solutions that engage the application of a limited number of rules and principles"

SECTION 2 - DESIGN RATIONALE

2.1 INTRODUCTION AND LITERATURE REVIEW

This 894 Culminating Experience Creative Project titled **21st Century Paradox: Training the Unemployed for Self-Employment in Services Industries** springs from the literary ideas of four of my favorite learning theorists: David A. Kolb (Kolb, 1984); Albert Bandura (Bandura, 1977, 1997); Richard Mayer (Mayer, 2009); and Howard Gardner (1983). The work of these four modern day theorists, and the impact their research has on my educational development, excites my empathy and propels my own existential will to design this adult education program. Inspired by these scholars, I develop instruction to give my learners the tools for an existential life and train them to be economically independent, paradoxically, by serving others for a fee. My learners will have an edge because of the deep work of Dr. Kolb, Dr. Bandura, Dr. Mayer, and Dr. Gardner. We explore their contributions to this body of work in the following paragraphs.

Experiential Learning Theory (Kolb, 1984) dives deep into the development of adult learning in organizations. The takeaway ideas applied to this project postulate that the learner can imprint new learning into long-term memory when he/she *watches* an expert perform a task, and then he/she *reflects* on the task, then he/she *feels* the task, and then he/she *does* the task. My training integrates these ideas into the design.

The second literary review considers Albert Bandura's Social Learning Theory (Bandura, 1977, p.22). Bandura "emphasizes the importance of observing and modeling the

behaviors, attitudes, and emotional reactions of others". Bandura suggests that successful learning materials include four component*: 1) Attention, 2) Retention, 3) Motor Reproduction, and 4) Motivation.* To assist the learner, instruction should gain the attention and enable retention of the materials, through repeated opportunities to reproduce learning when motivated.

Bandura (1994, Vol. 4, pp. 71-81,) also introduced the concept of self-efficacy, a concept that reinforces my belief and verifies my own experience in my development. I can support my learners to succeed with instructional design that activates their ability to *self-regulate* behavior that, in effect, will build self-esteem. The excerpt below describes Bandura's concept and the power of *self-efficacy*, and its effects on the development of self-esteem:

> Perceived self-efficacy is defined as people's beliefs about their capabilities to produce designated levels of performance that exercise influence over events that affect their lives. Self-efficacy beliefs determine how people feel, think, motivate themselves, and behave. Such beliefs produce these diverse effects through four major processes. They include cognitive, motivational, affective and selection processes.

> A strong sense of efficacy enhances human accomplishment and personal well-being in many ways. People with high assurance in their capabilities approach difficult tasks as challenges to be mastered rather than as threats to be avoided. Such an efficacious outlook fosters intrinsic interest and deep engrossment in activities. They set themselves challenging goals and maintain strong commitment to them. They heighten and sustain their efforts in the face of failure. They quickly recover their sense of efficacy after failures or setbacks. They attribute failure to insufficient effort or deficient knowledge and skills, which are

acquirable. They approach threatening situations with assurance that they can exercise control over them. Such an efficacious outlook produces personal accomplishments, reduces stress, and lowers vulnerability to depression.

In contrast, people who doubt their capabilities shy away from difficult tasks, which they view as personal threats. They have low aspirations and weak commitment to the goals they choose to pursue. When faced with difficult tasks, they dwell on their personal deficiencies, on the obstacles they will encounter, and all kinds of adverse outcomes rather than concentrate on how to perform successfully. They slacken their efforts and give up quickly in the face of difficulties. They are slow to recover their sense of efficacy following failure or setbacks. Because they view insufficient performance as deficient aptitude, it does not require much failure for them to lose faith in their capabilities. They fall easy victim to stress and depression.

The TUSESI training is designed to motivate learners to become self-regulated learners. The motivation implicit in the goals are to become financially independent. The design promotes free will to participate in activities and assessments that allow unlimited opportunities to build new vocabulary skills, engage intellectual skills, improve attitudes, and to develop project management, accounting, financial, and tax reporting skills. Self-regulated online participation enables learners to proceed within a self-paced pressure-free time span, motivated by this desire to become financially independent as a self-employed owner of a small service(s) business. Success can result in the *build of self-esteem*.

Richard E. Mayer's (2009, p.77) Cognitive Theory of Multimedia Learning emphasizes higher retention value when training includes multimedia assets in the design. Mayer's Dual Channel Active Processing (Figure 3) suggests that the learner has a limited capacity

Mayer's Dual Channel Active Processing
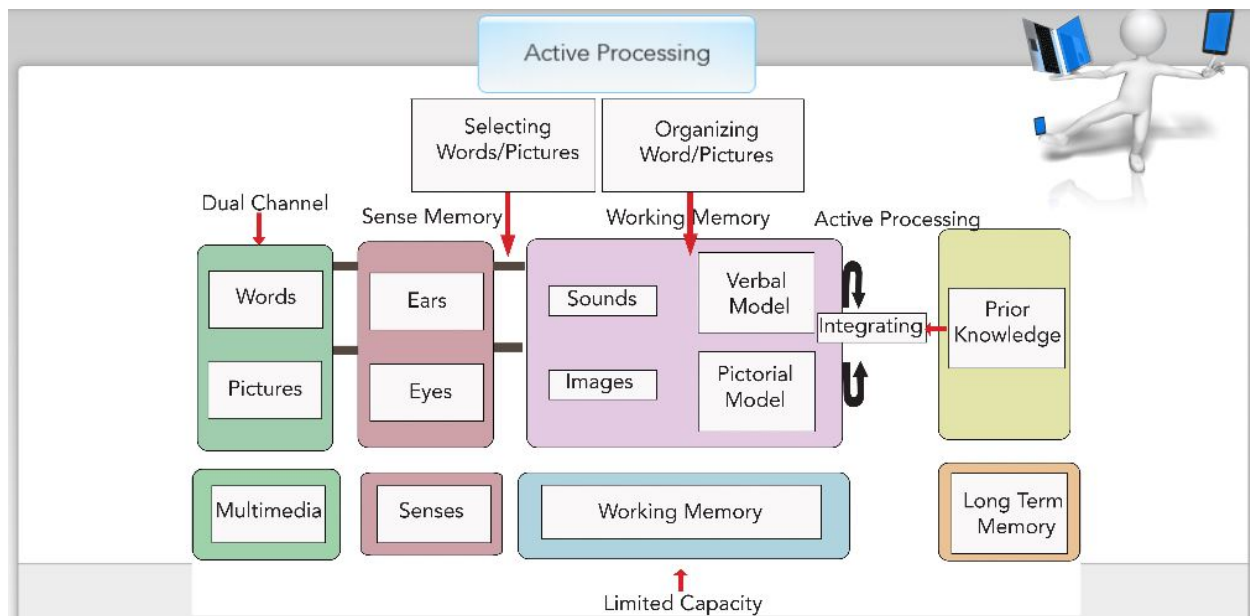
Figure 3. Shows how the use of multimedia aids in transfer to long term memory

for absorbing information, and introduces a process called active processing in which

enhanced learning and stronger retention can occur. Active processing engages the

learner in a dual channel process, raising the faculty of imagination to activate sense

memory, arousing a passionate interest to select sounds and images and organize them

into verbal and pictorial models that integrate with prior knowledge. This dual action

process enables better transfer of new learning more readily into long-term memory.

Through reflection of meaning-making materials, retention is most likely to occur.

Finally yet importantly, Howard Gardner (1983) developed the concept of Multiple

Intelligences (MI) in his book called Frames of Mind. The MI offers the possibility that my

learners are multi-talented and multi-intelligent. Based on this theory, I include a variety of

multimedia in my instruction to attract and keep the attention and retention of a diverse

crowd. Table 1 provides the current intelligences listed in Gardner's MI.

Gardner's current list of the Nine Multiple Intelligences in 2015 are:

1. Verbal Linguistic- language skills

2. Logical-Mathematical- intellectual skills

3. Spatial- sense of space

4. Musical- sense of melody and rhythm

5. Bodily-Kinesthetic - sense of touch

6. Interpersonal- conversations with others

7. Intrapersonal -internal conversations

8. Ecological - environmental concerns

9. Existential - existence determined by authentic acts of will

Table 1. The Nine Multiple Intelligences of Howard Gardner,
Frames of Mind Chapter 6, Lesson 23

I am very pleased with the addition of existentialism to the list of Multiple Intelligences, as

I have always considered myself and view my learners as existentialists. My successful

learners have the ability to determine their own existence through authentic acts of will.

The design rationale used to develop this body of work embeds the strengths of each of

these literary giants into the features of this instructional module I call TUSESI, for short.

Just like the trim tab on the rudder of a tall ship reduces pressure on the rudder when the

ship changes direction, my training reduces the pressure on my target learners to change

direction and to depend on their own existential and subjective intelligences to create the

possibility of independence through self-regulated efforts. Successful students participate

in communities of practice, to provide a service to fill a need and authentically use acts of

will to reach prosperity. Nothing works as well as a doable challenge when one finally tires of labels and conditions that reduce one to a number destined for poverty or destructive rage in a world hurling toward absence.

2.2 NEEDS ASSESSMENT

The way it is now: there are 101 million Americans unemployed or no longer counted.

The desired state: all Americans have a source of income so they can survive with dignity.

The gap: Americans need incomes to survive, and to prosper with dignity.

America's Unemployed

The unemployed need training and development to move forward. Public/Private partnerships are not making it happen. The need to train the unemployed for self-employment as an option advances an underlying principle of our nation: The Golden Rule. Do unto others, as you would have them do unto you. We lack a jobs program. Evidence for an increasing number of unemployed and those not in labor force who are no longer counted is found in the statistics provided by Tables 2-4, and 6 from January 2014 to November 2015 at the US Bureau of Labor Statistics website. These tables provide alarming news regarding the status of our non-institutional labor force: men and women ages 16 and up who are not in the military, nor listed as part of any other institutional population labor force, including prisons. Additionally, TUSESI could provide an easier route to generating income for the upcoming release of non-violent prisoners.
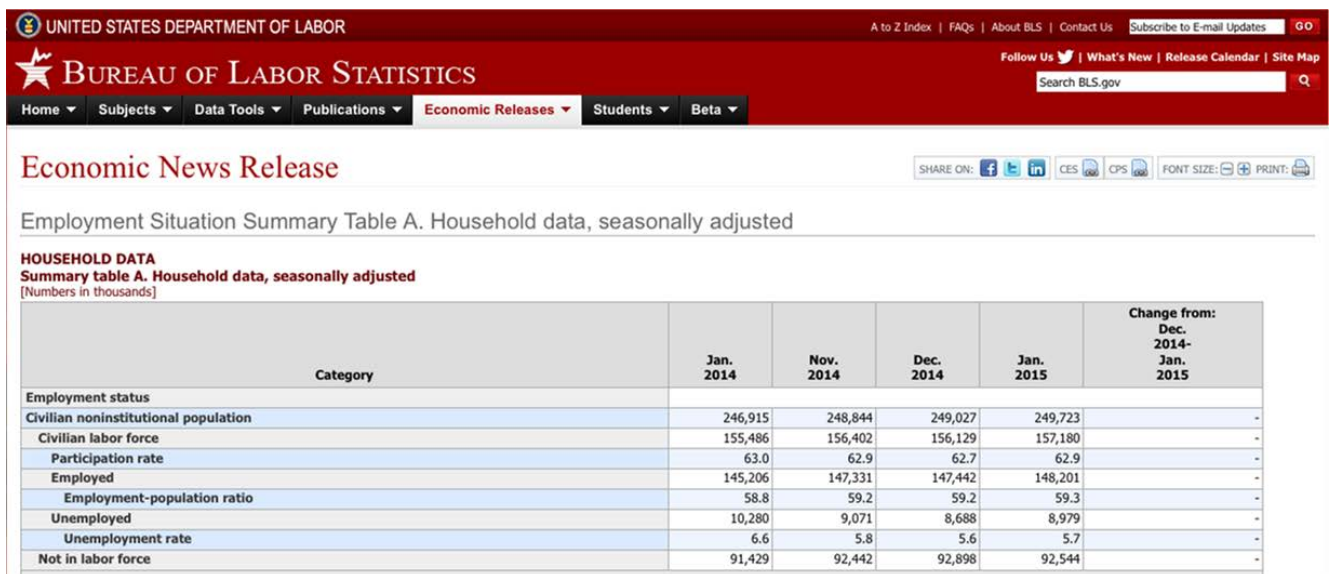
US Bureau of Labor Economic News Releases

Table 2 provides Employment Situation Summary Table A, Household data, seasonally

adjusted in an Economic News Release at the US Bureau of Labor Statistics website dated

January 2015. Employment Status reflects a base population of 249,723,000 million

Americans. Of that amount, 8,979,000 Americans are listed unemployed. January 2015

data shows 92,544,000 Americans "Not in the labor force".

US Bureau of Labor Statistics Online

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Employment Situation Summary Table A. Household data, seasonally adjusted

HOUSEHOLD DATA
Summary table A. Household data, seasonally adjusted
[Numbers in thousands]

Category	Jan. 2014	Nov. 2014	Dec. 2014	Jan. 2015	Change from: Dec. 2014- Jan. 2015
Employment status					
Civilian noninstitutional population	246,915	248,844	249,027	249,723	-
Civilian labor force	155,486	156,402	156,129	157,180	-
Participation rate	63.0	62.9	62.7	62.9	-
Employed	145,206	147,331	147,442	148,201	-
Employment-population ratio	58.8	59.2	59.2	59.3	-
Unemployed	10,280	9,071	8,688	8,979	-
Unemployment rate	6.6	5.8	5.6	5.7	-
Not in labor force	91,429	92,442	92,898	92,544	-

Table 2 Economic News Release Employment Situation January 2015

Table 3 presents the same statistical format, updated to August 2015. The total non-

institutional population increased to 251,096,000 Americans who can work. The

unemployed decreased to 8,029,000, and those listed as not in labor force increased from

92,544,000 to 94,031,000. These numbers represent persons age 16 or older, men and

women of multicultural status.

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US Bureau of Labor Statistics Online

Table 3 Economic News Release Employment Situation August 2015

Table 4 reflects November 2015 total non-institutional population of 251,747,000. The number of unemployed actually decreased 92,000 in November 2015, from 8,029,000 to 7,937,000. However, those listed as *not in the labor force* increased to 94,446,000. These numbers represent persons age 16 or older, men and women of multicultural status.

US Bureau of Labor Statistics November 2015

Table 4 Economic News Release Employment Situation November 2015

Table 5 compares statistics of Tables 2-4, starting at January 2014 to include January 2015,

August 2015, and November 2015. Using January 2014 statistics as the base, the numbers

show a progressive increase of up to 4,832,000 Americans into the total non-institutional

population by November 2015. This could be Americans coming of age and starting work

at sixteen or mothers returning to work. Until more details are known, these are just two

probabilities among a variety of possibilities. Table 5 shows the number of unemployed

decreased by 2,343,000, (10,280,000 - 7,937,000) while the number of those **not in the**

labor force increased by 3,017,000, (94,446,000 - 91,429,000). If we pretend these are

just numbers, not Americans, it would be easy to suggest that the net difference of

another 674,000 (3,017,000 - 2,343,000) Americans entering the no longer counted

group is not significant. In fact, a more critical examination suggests that all of the

unemployed plus 674,000 more have landed in the not in labor force uncounted group.

US Bureaus of Labor Comparison of January 2014, January 2015, August 2015 and November 2015 Statistics

US Bureau of Labor Economic News Releases	January 2014	January 2015	August 2015	November 2015
Total Civilian non-institutional population	246,915,000	249,723,000	251,096,000	251,747,000
Increase from base	base	+2,808,000	+4,181,000	+4,832,000
Unemployed (UE)	10,280,000	8,979,000	8,029,000	7,937,000
a.% of UE to Total	4.16%	3.595%	3.197%	3.15%
Not in the Labor Force (NILF)	91,429,000	92,544,000	94,031,000	94,446,000
b.% of those Not in Labor Force	36.95%	37.05%	37.45 %	37.5%
a + b Total not working UE and NILF	41.11%	40.65%	40.65%	40.65%

Table 5 Ratio of Total Civilian Non-Institutional Population to those Not In Labor Force

It would behoove our leaders to address the current issue where **40.65% of Americans**

who can work are those not in labor force and no longer counted. I would hope most Americans believe that *all* lives matter. As 2015 ends, 102,383,000 million of us have lost economic independence. View the current statistics at this link

http://www.bls.gov/news.release/empsit.a.htm

What do these numbers tell us?

People are overwhelmed. Jobs are scarce. Our Republican Congress refuses to levy taxes to collect enough revenues to provide all people with the resources needed to survive, and to prosper. Congress also appears derelict in its duty to raise revenue to pay off debt, to increase treasury dollars, to build infrastructure and to care for the well-being of its own population. Given that we elect these people, we should make sure they are looking out for our best interest.

US Bureau of Labor Statistics Description of the employment situation as of November 2015

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THE EMPLOYMENT SITUATION -- NOVEMBER 2015


Total nonfarm payroll employment increased by 211,000 in November, and the
unemployment rate was unchanged at 5.0 percent, the U.S. Bureau of Labor
Statistics reported today. Job gains occurred in construction, professional
and technical services, and health care. Mining and information lost jobs.

Household Survey Data

In November, the unemployment rate held at 5.0 percent, and the number of
unemployed persons, at 7.9 million, was essentially unchanged. Over the past
12 months, the unemployment rate and the number of unemployed persons are
down by 0.8 percentage point and 1.1 million, respectively. (See table A-1.)

Among the major worker groups, the unemployment rates for adult men (4.7
percent), adult women (4.6 percent), teenagers (15.7 percent), whites (4.3
percent), blacks (9.4 percent), Asians (3.9 percent), and Hispanics (6.4
percent) showed little or no change in November. (See tables A-1, A-2, and A-
3.)

The civilian labor force participation rate, at 62.5 percent, changed little
in November. The employment-population ratio was unchanged at 59.3 percent
and has shown little movement since October 2014. (See table A-1.)
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Figure 4 The Employment Situation shows the details for the statistics in Table 1.

There are reasons for people to distrust their government. Brewer (1979, p.273) reflects on

ecological approaches that call for "reducing a world population by about 75% in order to

achieve a high standard of living for everyone". If this is in the plans, then Congress will

continue to ignore the needs of the people and we could be witness to more and more

manipulations in the market that make people violent. It would be an act of goodwill to

train if we hope to maintain our principles.

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This leads to one of basically four approaches to the world population problem: it would somehow involve reducing world population by about 75% in order to achieve a high standard of living for everyone. A second approach would be to stabilize world population—or allow it to continue to grow—but to allocate food and other resources evenly so that everyone had a low standard of living. The third approach is to count on the development of abundant cheap energy (as for example by fusion, should it prove technically feasible and inexpensive). If this were to happen, and if the problems of pollution from power plants, transportation, food processing, and so forth could be dealt with, and if unhealthily crowded areas could be reduced without destroying too much of the remainder of the earth, a world population possibly as high as it is now could be supporte at a high standard of living.

The fourth approach is that of the present: each sovereign state loo to its own self interests and uses as much of the earth's resources as can obtain. Although this may seem to be plainly the position of most the "have" nations, it is not their exclusive property. In recent conferen on population, such as that in 1974 at Bucharest, the usual position developed countries has been that population size is the busines global concern. In these circumstan problem

Figure 5 Shows the four approaches named by Brewer to the world population problem

Who are not in the labor force?

The following Table 6 reflects persons not in the labor force from 2013 to 2014 by total

population, by ages 16 and older, and by sex. Figure 6 provides footnotes appended

to Table 6 to define those not in the labor force. http://www.bls.gov/cps/cpsaat35.htm

You can view these tables at 200% to read them. The public deserves to be aware of

this problem. Everyone knows that when people do not have incomes, they may go to any

lengths to survive. What will it take to recognize that this abandonment of up to 40% of

our unemployed forced into the belly of poverty may well be the cause of recurring mass

shootings? When will this potential threat be identified as a failure in American doctrine as

well as a failure in leadership?

US Bureau of Labor Statistics Online

Table 6 Labor Force Statistics shows who is not in the labor force

Footnotes to Table 6 describe those included in the not in labor force population

Footnotes
(1) Includes some persons who are not asked if they want a job.
(2) Persons who had a job in the prior 12 months must have searched since the end of that job.
(3) Persons "marginally attached to the labor force" are those who want a job, have searched for work during the prior 12 months, and were available to take a job during the reference week, but had not looked for work in the past 4 weeks.
(4) Discouraged workers are persons marginally attached to the labor force who did not actively look for work in the prior 4 weeks for reasons such as thinks no work available, could not find work, lacks schooling or training, employer thinks too young or old, and other types of discrimination.
(5) Includes those who did not actively look for work in the prior 4 weeks for such reasons as child-care and transportation problems, as well as a small number for which reason for nonparticipation was not ascertained.
NOTE: Updated population controls are introduced annually with the release of January data.

Figure 6 shows Labor Force Footnotes for those listed as not in the labor force

America's Prison Population

Another population could benefit from this training: the non-violent prison institutional labor force. This is a force developed over the last 35 years cultivated, in my opinion, by a sadistic and greedy prison for profit industry that infiltrated our schools, and targeted our black population without consequence. Because of the spectacle of prison life as seen on MSNBC cable TV on Friday nights, we may grow fearful of prisoners released into our communities and our workplaces.

With the world's largest non-violent prison population about to be released (Office of the Press Secretary, 2015), I acknowledge President Obama for finally addressing a prison population who I believe to have been defrauded by a pipeline from schools to prisons, propped by Wackenhut Corrections Corporation, and allowed by Congress for nearly 30

years. It is a well known fact that America has the highest prison population in the world, but they may not have paid attention to how this happened. The following abstracts by Singer (2009) and by Rice (2006) demonstrate how this rise in prisons for profit developed.

First, meet the Wackenhut Corrections Corporation (Westerberg, C., 2005 *p.1020-1021)* who provided the housing and profited along with the states who funded prisons as a lucrative revenue stream.

> "The Wackenhut Corporation, founded in 1954 by former FBI official George Wackenhut, has grown from a small private security firm to one of the "Platinum 400" on Forbes magazine's list of America's Best Big Companies. Based in Boca Raton, Florida, it is one of the largest and most diversified private security corporations in the world, with more than 40,000 employees. Wackenhut provides a wide range of security related services, including uniformed security officers, investigations, and background checks.
>
> In 1984, the company entered the private corrections business with the founding of the Wackenhut Corrections Corporation (WCC), which now manages more than 69 detention facilities and 42,000 offenders worldwide. WCC employs approximately 9,000 people in its facilities in 13 U.S. states and its international facilities in Australia, New Zealand, Canada, and South Africa...."

With the rise of prisons for profit, the push to fill them with young Americans to perform low cost prison labor did not go unnoticed by those community leaders in education. Singer (2009) and Rice (2006) notably speak to the rising problems and motives associated with the industry. Singer, in the following abstract summarizes how the school-to-prison pipeline functions as a mechanism for crisis management in her dissertation: "*Education*

for incarceration: A theoretical inquiry into the school-to-prison pipeline in an era of crisis management."

Singer Abstract (summary)

The purpose of this theoretical inquiry is to examine how the school-to-prison pipeline functions as a mechanism for crisis management of the capitalist system. The crisis of capitalism has resulted in many societal changes including labor market changes, prison expansion, the rise of the prison - industrial complex, and the emergence of the educational reforms. The existence of the school-to- prison pipeline suggests that the school system and prison system work together to support crisis management. This study analyzes school policies and practices related to standardized curriculum, accountability testing, tracking, zero tolerance discipline policies, and special education procedures and practices for the purpose of identifying how school mechanisms function to facilitate the school-to- prison pipeline. This study also examines how minorities are disproportionately disadvantaged through racially biased mechanisms within the economic system, the prison system, and the school system, which eventually lead to disproportionately high rates of minority incarceration. The data and research presented in this study show how both the prison system and the school system participate in crisis management. This study investigates how labor market changes, changes in criminal law, the privatization of prisons, educational reforms such as NCLB, the criminalization of youth, and the utilization of special education as a form of segregation have been used to manage the capitalist crisis, which emerged 35 years ago.

Rice (2006) in the following abstract writes about the economic motivations of prison privatization as summarized in her dissertation: *The economic motivations of prison privatization: Assessing convict labor's influence on the drive to privatize prisons*

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Rice Abstract (summary)

In the current climate of government reform, prison privatization has gained popularity in states facing fiscal stress. This research challenges research findings of prison privatization's efficiency and effectiveness. This research provides empirical support for an alternative explanation for the drive to privatize prisons: profit making organizations' need for low-cost prison labor. Data on the number of facilities, total populations, number of inmates in prison industry or convict labor programs, prison educational and vocational programs, and inmate labor wage rates in public prison and private prisons form the basis for this investigation. The study compared privately owned or managed prisons with publicly owned and managed ones. The findings indicate that economic efficiency and private enterprise use of prison labor seem to have a relationship with prison privatization. The rise of privatization of prisons seems to be cyclical and dependent in many ways on the private sector's need for low-cost convict labor. Whether privatized prisons and the use of low cost convict labor today resemble the convict leasing system restricted by legislation in the 1930's, today's prisons privatization movement emerged. When states faced fiscal stress, changes took place in corrections philosophy to a work ethic model from a rehabilitation model, and Chief Justice Warren Burger pushed for prisons as factories, the prison privatization movement grew. The research ends by observing that conditions are ripe for exploitation of prison labor by private enterprise using prisons as factories.

Shockingly substantiated, overpopulated prisons are a result of market driven intention more than a rise in criminal behavior and the practice is on the mend. Now, in 2015, President Obama visits prisons and speaks with prisoners about assimilation back into the culture. One of his strategies to help prisoners to assimilate is to "ban the box" (UPI, 2015)

that asks for criminal history on federal job application forms to relieve these prisoners from having to expose their criminal histories. The ban only applies to Federal employers. Privacy will become an issue when applying for private industry jobs.

With the TUSESI training, Americans have the knowledge needed to be critical thinkers on money matters. They find resources to develop business skills that can lead them to jobs or small business development. Once people have incomes, they will calm down. With government support for those who need my training, people could start to trust again.

2.3 CONTENT AND TASK ANALYSIS

Context Analysis

The context of the TUSESI training sets up a distance education course accessed online. The entire TUSESI instruction contains six units with specific goals and objectives inside of a delivery system designed for a learner-centered web-based distance education. The course is developed inside a computer-based Articulate Storyline 2 platform that includes a menu, a seek bar, a search bar, a glossary, clear navigational features, volume control, and a resource section to store media, documents and links for an individual learner.

In the design and development stages, the Stage is the canvas for creation of, and holder for, course content. The platform provides for the insertion of multimedia developed outside the course, and/or the ability to create new media inside the course. The Player features function to set the colors used for buttons and the interface, as well the choice of

font, and allows the designer to add or delete items to the Menu, the Glossary, and the Resources. The Player allows the designer to restrict or to set browser size and other functions and grants permissions for use. None of the features of design and development nor the Player are accessible to the learner. The Player provides the container for the delivery of instructional content.

The Articulate Storyline platform complies with SCORM. Scorm.com defines SCORM as a set of technical standards for eLearning software that tells programmers how to write their code so that it can "play well" with other eLearning software. According to their website, it governs how online learning content and Learning Management Systems (LMSs) communicate with each other.

Content Analysis

This self-paced self-instructional trains an individual learner who chooses to take the course, to experience the goals, objectives, and assessments of the course privately, with unlimited opportunities to review the materials, and to retry failed assessments to improve their level of success. Navigational features connect six self-contained modules inside of one platform, clickable from the Menu or reached by selecting the buttons labeled "Previous" and "Next". Animated text and slide transitions provide relief from text burdened slides that contain complex accounting concepts that need to appear on one slide for the learner to properly absorb at once.

The TUSESI Introduction module welcomes the student, introduces navigation features, the author, provides a Needs Assessment, and provides multimedia to introduce the major goals and objectives of each of the five lessons.

1. Lesson 1.0 readies learners with the opportunity to develop personal resources designed to introduce the elements of human interaction in the business domain.

2. Lesson 2.0 leads them to obtain a business license or a business registration certificate, and a business bank account.

3. Lesson 3.0 provides instruction on how to set up a GAAP Accounting system, code and reconcile using the QuickBooks Desktop accounting platform, and develops a vocabulary of various accounting terms also defined in the glossary, and adds cash accounting processes for those who prefer to deal in cash.

4. Lesson 4.0 provides instruction on the production of Financial Statements, including Accruals.

5. Lesson 5.0 trains learners on the preparation of Sole Proprietor tax returns.

Instructional Strategy

The instructional strategy provides for a learner-centered self-instructional distance education program that can sustain itself on a website (Moodle) with a cart to collect fees that provides an opportunity for learners to either download the product, or to purchase a DVD of the full movie. Currently, Ear Candle Productions, once of my companies, offers the TUSESI training for free on its website. I may only charge $125 for the entire course for individual learners, while pricing government licenses at a higher rate. I am motivated by a desire to effectively reduce poverty regardless of whether the program becomes properly supported and distributed. For the learner who downloads the product, I allow the ability to control the size of the browser and the navigation. For the learner that chooses to buy the video, I may develop a comprehensive video for each unit of instruction and mail it once fees are paid.

For submission of this 894 MA project, I submit one MP4 created in Replay, an additional program included in the Articulate Storyline software. Replay features allow the designer to record the screen and make highly compressed mp4 video. Because of this high quality video produced by Replay's amazingly high quality compression features, the video size is only 163Mbs. The length of the movie is 1 hour, 34 minutes and 19 seconds of. I provide an overview of the Introduction and the five lessons, with narration. I also submit a few assessments to provide the scoring features for the viewer. I also provide the Design Document and a Word Document that includes every slide of TUSESI.

Future plans include business, arts, humanities, and science modules built for learner-centered instruction with components governed by learning outcomes, determined by the ADDIE process of analyzing needs, and developing criteria, materials, and platforms for the design, development, implementation, and formative evaluation throughout the iterative of process.

Colleagues who do not build sites for delivery may want to join my LMS to offer their own eLearning products for a small fee. Several free online meeting places have popped up which can be integrated into the Moodle links for new instructors and learners to see each other in real time. I learned in my Speech/Communication BA that non-verbal communications deliver about 70% to 90% of the meaning in a message, and because some of the materials are complicated, I look forward to adding this function to the mix.

Discussion boards are planned for learners to collaborate on business projects, communication issues, and life enrichment topics are likely as we develop down the road.

Each student will be given a private space to create a profile, and space for sharing ideas, and media they have developed already. And there will be an online store for them to sell their online downloadable products and articles.

Instructional Materials

Most of the multimedia (Audio/Video) materials used in the development of the TUSESI module, including musical fragments of songs and creation of the GoAnimate.com and the Captivate movies are self-produced. All products are owned by our company at Ear Candle Productions. Web-links direct learners to free resources, or government sites for documents needed in the course. Any other materials and media (like the Going Places video) were found at archive.org or other free sites on the internet. I used no copyrighted materials so I can sell the products in the end. Most documents and web links are located in Resources to assist learners. The fictitious Financial Statements reflect a combination of financial records rendered untraceable to any particular client.

Task Analysis

In the Task Analysis, the columns are structured to give the reviewer the information needed for both time management (because modules vary between 15 slides and 71 slides) and for Title identification because each slide in each module is named on the Menu by the Title name on the slide. So it starts with the Slide number in column 1, and in column 2 the Course Structure correlates with the Menu item Title in the instruction. This is because In Articulate:

- Scene 1.Slide 1 is the Introduction unit, which is titled 0.1 in the Menu Title

- Lesson 1.0 starts in Scene 2.Slide 1.

- Lesson 2.0 starts in Scene 3.Slide 1.

- Lesson 3.0 starts in Scene 4.Slide 1.

- Lesson 4.0 starts in Scene 5.Slide 1

- Lesson 5.0 starts in Scene 6.Slide 1.

To avoid a larger confusion, I provide slide numbers in the Task Analysis so that the reader can locate slides by number in the Word document, and verify the same slides in the TUSESI instruction by Titles found under Course Structure. The Terminal Objective and Assessment values of each slide also serve to map the instruction to the Task Analysis. Further, there is no slide numbering on the actual training. Users need to select a Menu item that reflects the title of that slide. In Articulate Player properties, the designer can choose to have the system supply menu numbering or the designer can label each menu item. I labeled each menu item as it appears on the Title and Breadcrumb of each slide.

TUSESI Task Analysis

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
1.1	0.1 Introduction unit Welcomes Screen to the 21st Century Paradox: Training the Unemployed for Self-employment in Services Industries	The learner is Welcomed to the titled MA project	The learner identifies the course Title, Author, Program, University, Date, Advisor
1.2	0.2 Movie: Ryan Frazier on Having Enough	The learner views the movie of Ryan Frazier interview and reads the text	The learner assesses what it means to Have Enough regarding Basic Needs and clicks next to continue
1.3	0.3 Navigation Help Screen	The learner reviews how to navigate the course	The learner navigates easily using features provide in the Articulate Storyline 2 platform and the Navigational Help Screen
1.4	0.4 About the Trainer: Debra Nicholson-Bassham	The learner meets the trainer	The learner continues the course

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
1.5	0.5 Compare Distinctions	The learner compares distinctions	The learner distinguishes features between being employed and being self employed
1.6	0.6 Needs Assessment	The learner reviews needs assessment	The learner clicks the links and visits the BLS website to learn more
1.7	0.7 Five Lessons Summary	The learner reads the Introduction of the Major Goal of Five Lessons	The learner clicks the Next button
1.8	0.8 Prerequisites	The learner reads and comprehends the Prerequisites	The learner qualifies based on the Prerequisites
1.9	1.0 Goals/Objectives of 1.0 Are you Ready for Economic Independence	The learner reads the Goal and Objectives of 1.0	The learner chooses to participate in the 1.0 course
1.10	2.0 Goals/Objectives of 2.0 Obtain Business License and Business Bank Account	The learner reads the Goal and Objectives of 2.0	The learner chooses to participate in the 2.0 course
1.11	3.0 Goals/Objectives of 3.0 Set up a GAAP Accounting System, Code and Reconcile	The learner reads the Goal and Objectives of 3.0	The learner chooses to participate in the 3.0 course
1.12	4.0 Goals/Objectives of 4.0 Production of Financial Statements, including Accruals	The learner reads the Goal and Objectives of 4.0	The learner chooses to participate in the 4.0 course
1.13	5.0 Goals/Objectives of 5.0 Preparation of Schedule C, E, Form 4562, and 1040 Tax Returns	The learner reads the Goal and Objectives of 5.0	The learner chooses to participate in the 5.0 course
1.14	5.0 Evaluation of 21st Century Paradox: TUSESI	The learner reviews the Likert Rating Scale Survey	The learner completes the evaluation
1.15	5.0 Thanks: Review Evaluation	The learner reviews being appreciated (platform does not include results slides in the Menu)	The learner is thanked for participating in the evaluation and may review the evaluation
2.1	1.0 Are You Ready for Economic Independence in the 21st Century?	The learner reads the Goal of 1.0	The learner clicks the Next button to view the Goals And Objectives of Lesson 1.0
2.2	1.0.1 Goal and Objectives	The learner reads the Goal and Objectives of 1.0 and	The learner clicks the Next button

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
			chooses to take this course
2.3	1.0.1.1 Pretest	The learner takes a 1.0 Pretest	The learner submits Pretest to rate prior knowledge and results
2.4	1.0.1.2 Pretest Results	The learner reviews Pretest Results	The learner passes or fails and chooses to retry the test until results reach 80% correct
2.5	1.0.2 Meet John and Dani	The learner begins a scenario about starting their own services business	The learner witnesses a business start up dialogue between two potential business partners
2.6	1.0.2.1 John's Question	The learner learns how to start a small business	The learner witnesses a business start up dialogue between two potential business partners
2.7	1.0.2.2 Dani Loves the Idea!	The learner observes how Dani listens to John's idea and offers an idea of her own	The learner witnesses a business start up dialogue between two potential business partners
2.8	1.0.2.3 John and Dani talk Business	The learner witnesses this married couple start a small service business	The learner witnesses a positive communications event between a husband and wife who agree to go into business together.
2.9	1.0.3 Going Places Motivational Film: A John Sutherland Production (1948)	The learner views a 1948 Entrepreneurial movie	The learner assesses the temperament of a business owner and observes the business processes of a business that sells products, not services.
2.10	1.0.4 Access selected websites to develop personal resources	The learner visits preselected website links	The learner visits each website, and participants in reviews, free tests and activities to assess skills and finds access to a free management library resource for future project skills development
2.11	1.0.5 Survey of 1.0	The learner completes the Survey for 1.0	The learner submits the 1.0 Survey
2.12	1.0.5.1 Congratulations!	The learner reviews the congratulations for finishing the Survey of 1.0	The learner successfully completes 1.0
3.1	2.0 Obtain Business License and Business Bank Account	The learner is introduced to the Goal of 2.0	The learner agrees to the Goal of Lesson 2.0
3.2	2.0.0.1 Goals and Objectives of 2.0 Obtain Business License and Business Bank Account	The learner reads the Goal and Objectives	The learner agrees to the Goal and Objectives of 2.0
3.3	2.0.0.2 Pretest	The learner chooses to take a 2.0 Pretest	The learner submits the Pretest for results
3.4	2.0.0.3 Pretest Results Slide	The learner views the Pretest Results	The learner passes or fails and will choose to retry the test until results reach 80% correct

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
3.5	2.0.0.4 Creating Business Networks	The learner views a short movie: a conversation between a business consultant and a new business owner in development	The learner imagines the build of Business Networks and can model the conversation in future at choice
3.6	2.0.0.5 David Dull from City Hall	The learner views a short movie with David Dull at City Hall about required paperwork needed to start a new business in San Francisco	The learner readies to start the required paperwork to start a business
3.7	2.0.1. Create a Fictitious Business Name (FBN)	The learner views a short movie that walks learner through the FBN process	The learner obtains a Fictitious Business Name and pay fees to City Hall
3.8	2.0.2 Complete a Business Registration Certificate form (BRC)	The learner views a short movie that walks learner through the BRC process	The learner obtains a Business Registration Certificate in San Francisco
3.9	2.0.3 Publicly record your BRC and FBN in a local paper for four weeks	The learner views instructions and clicks links to adjudicated newspapers in San Francisco for publication instructions	The learner publicly records his/her FNB and BRC in a local adjudicated newspaper from a list provided by City Hall
3.10	2.0.4 Use your Business Registration Certificate to open a Business Bank Account	The learner reads the text, watches a short movie about how to open a Business Bank Account	The learner opens a Business Bank Account
3.11	2.0.5 Post Test	The learner takes a Post Test to demonstrate new learning transfer	The learner submits the Post Test for results
3.12	2.0.5.1 Test Results	The learner views test results	The learner passes or fails and chooses to retry the test until results reach 80% correct
3.13	2.0.5.2 Congratulations!	The learner is congratulated and encouraged to take 3.0	The learner successfully completes 2.0
4.1	3.0 Set up a GAAP Accounting System, Code and Reconcile	The learner views the Goal of 3.0 Set up a GAAP Accounting System, Code and Reconcile	The learner clicks next to view the Goals And Objectives of Lesson 3.0
4.2	3.0.0.1 Goals and Objectives	The learner views the Goal and Objectives of 3.0	The learner accepts the Goals and Objectives of 3.0
4.3	3.0.0.2 Pretest	The learner chooses to take a 3.0 Pretest	The learner submits the Pretest for results
4.4	3.0.0.3 Pretest Results	The learner views the Pretest Results	The learner passes or fails and will choose to retry the test until

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
			results reach 80% correct
4.5	3.0.1 Define GAAP Generally Accepted Accounting Principles and Various Accounting Terms	The learner views the general definition of GAAP	The learner can identify the general definition of GAAP and can find it in the Glossary
4.6	3.0.1.1 Four Assumptions	The learner views the Four Assumptions of GAAP	The learner can identify the Four Assumptions of GAAP and can find it in the Glossary
4.7	3.0.1.2 Four Principles	The learner views the Four Principles of GAAP	The learner can identify the Four Principles of GAAP and can find it in the Glossary
4.8	3.0.1.3 Four Constraints	The learner views the Four Constraints of GAAP	The learner can identify the Four Constraints of GAAP and can find it in the Glossary
4.9	3.0.1.4 What are Debits and Credits?	The learner watches a movie about Debits and Credits	The learner can define Debits and Credits and can find the definition in the Glossary
4.10	3.0.1.5 What is a General Ledger?	The learner views the information and graphic	The learner can identify the Balance Sheet, Income Statement, and Other Income and Other Expense Accounts of the General Ledger
4.11	3.0.1.6 Compare Distinctions between Features of Cash Basis and Accrual Basis Accounting	The learner views the features of Cash Basis Accounting and Accrual Basis Accounting	The learner grasps the distinct features of Cash versus Accrual Accounting, and the benefits, Costs, and Payoffs of both systems.
4.12	3.0.1.7 What is Cash Basis Accounting?	The learner views the animated information focusing on Cash Basis Accounting	The learner defines Cash Basis Accounting
4.13	3.0.1.8 Processing Cash Basis Deposits	The learner views the animated information about processing Cash Basis Deposits	The learner can process cash deposits with opportunities to revisit this slide at any time or support from the glossary.
4.14	3.0.1.9 Processing Cash Withdrawals	The learner views information about processing Cash Basis Withdrawals	The learner can process cash withdrawals with opportunities to revisit this slide at any time or support from the glossary.
4.15	3.0.1.10 What is Accrual Basis Accounting?	The learner views the animated information and graphic about Accrual Basis Accounting	The learner can define Accrual Basis Accounting and process transactions with support from the glossary at any time
4.16	3.0.1.11 What are Terms?	The learner views the animated information focusing on the definition of Terms	The learner defines Terms and can visit the definition in the glossary at any time

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
4.17	3.0.1.12 What is Accounts Receivable?	The learner reviews the text on definition of Accounts Receivable	The learner defines Accounts Receivable and views it in the Glossary if needed.
4.18	3.0.1.13 What is Accounts Payable?	The learner reviews the text on definition of Accounts Payable	The learner defines Accounts Payable and views it in the Glossary if needed.
4.19	3.0.1.14 Matching Quiz	The learner takes a Matching Quiz to demonstrate retention of a variety of Accounting Terms	The learner submits the Quiz
4.20	3.0.1.15 Results Slide	The learner views the results of the Matching Quiz	The learner passes the quiz or fails, with unlimited attempts to retake the course until results reach 80% correct
4.21	3.0.2 Introduce and Install QuickBooks	The learner readies to install QuickBooks	The learner owns or will purchase a QuickBooks license and installs the program on their computer
4.22	3.0.2.1 What is QuickBooks?	The learner views the price of QuickBooks and Desktop and Online versions	The learner who needs the QKBKS license visits the Intuit website to purchase a Desktop version of QuickBooks
4.23	3.0.2.2 Take a Tour	The learner launches the QuickBooks Tour online	The learner takes a Tour located at the Intuit Website for QuickBooks by clicking a link
4.24	3.0.2.3 Install QuickBooks	The learner inserts the QuickBooks disk into the CD/DVD drive of a Mac or PC computer	The learner installs QuickBooks
4.25	3.0.2.4 Drag Icon to Applications	The learner drags the QuickBooks app into their applications folder on their Mac or PC computer	The learner drags the QuickBooks app into their applications folder on their Mac or PC computer
4.26	3.0.2.5 Congratulations!	The learner installs QuickBooks	The learner chooses to continue to the next section of the course
4.27	3.0.3 Set up New Company and Build Chart of Accounts	The learner sets up New Company and Build Chart of Accounts	The learner sets up a new company in QuickBooks and builds a Chart of Accounts for an Accrual Basis Accounting System
4.28	3.0.3.1 Locate Preferences and Select My Company	The learner views Preferences and Select My Company	The learner views and clicks Preferences Icon and then clicks My Company Icon
4.29	3.0.3.2 Create New Company Form	The learner views Create New Company Form	The learner opens the Create New Company form
4.30	3.0.3.3 Complete the Create New Company form	The learner views Create New Company form	The learner completes the Create New Company form per

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
			the instructions
4.31	3.0.3.4 Select Transactions from the Preferences Menu	The learner Selects Transactions from the Preferences Menu	The learner selects Preferences and then Transactions icon per the instructions
4.32	3.0.3.5 Select Transactions Preferences	The learner selects Transactions Preferences	The learner completes the set up for Transactions Preferences
4.33	3.0.3.6 Select Reporting Icon	The learner Selects Reporting Icon	The learner selects Preferences and then Reporting icon per the instruction
4.34	3.0.3.7 Set up Accrual Basis Accounting	The learner views Set up Accrual Basis Accounting	The learner sets up the Accrual Basis Accounting form checking the boxes for Accrual Basis
4.35	3.0.3.8 What is Chart of Accounts?	The learner views the 21st Century Chart of Accounts movie	The learner defines the Chart of Accounts and Types
4.36	3.0.3.9 Locate the Chart of Accounts	The learner views the features of building the COA	The learner views the COA and is readied to build the Parent Accounts and the associated subaccounts
4.37	3.0.3.10 Locate COA Build Tools	The learner views the COA build tools	The learner views the COA build tools at the bottom left corner of the COA
4.38	3.0.3.11 Define and Produce the Balance Sheet Accounts	The learner views COA series that belong to the Balance Sheet	The learner can define and produce the Balance Sheet
4.39	3.0.3.12 Create a Bank Account	The learner views a Bank Account	The learner creates a Bank Account
4.40	3.0.3.13 Create an Accounts Receivable Account	The learner views an Accounts Receivable Account	The learner creates an Accounts Receivable Account
4.41	3.0.3.14 Create a Fixed Asset Account	he learner learns how to create a Fixed Asset Account	The learner creates a Fixed Asset Account
4.42	3.0.3.15 Create an Other Asset	The learner views an Other Asset	The learner creates a an Other Asset
4.43	3.0.3.16 Create an Accounts Payable Account	The learner views an Accounts Payable Account	The learner creates an Accounts Payable Account
4.44	3.0.3.17 Create a Credit Card Account	The learner views a Credit Card Account	The learner creates a Credit Card Account
4.45	3.0.3.18 Create an Other Current Liability Account	The learner views an Other Current Liability Account	The learner creates an Other Current Liability Account
4.46	3.0.3.19 Create a Long Term Liability Account	The learner views Long Term Liability Account	The learner creates a Long Term Liability Account
4.47	3.0.3.20 Create an Equity Account	The learner views an Equity Account	The learner creates an Equity Account
4.48	3.0.3.21 Create the Profit and Loss Accounts	The learner views the Profit and Loss Accounts	The learner creates the Profit and Loss Accounts
4.49	3.0.3.22 Create an Income	The learner views an Income	The learner creates an Income

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
	Account	Account	Account
4.50	3.0.3.23 Create a Cost of Goods Sold Account	The learner views a Cost of Goods Sold Account	The learner creates a Cost of Goods Sold Account
4.51	3.0.3.24 Create a Series of Expense Accounts for Administrative and Overhead Costs	The learner views a Series of Expense Accounts for Administrative and Overhead Costs	The learner creates a Series of Expense Accounts for Administrative and Overhead Costs
4.52	3.0.3.25 Create an Other income Account	The learner views an Other Income Account	The learner creates an Other Income Account
4.53	3.0.3.26 Create an Other Expense Account	The learner views an Other Expense Account	The learner creates an Other Expense Account
4.54	3.0.3.27 Example of a Paper Journal for Accounting Processes on a Monthly Basis	The learner views an example of a Paper Journal for Accounting Processes on a Monthly Basis	When needed, the learner creates a Chart of Accounts and posts transactions to a paper journal on a monthly basis
4.55	3.0.3.28 Matching Quiz	The learner takes the Matching Quiz	The learner submits the Matching Quiz for results
4.56	3.0.3.29 Results Slide	The learner reviews the Matching Quiz Results	The learner passes or fails and chooses to retry the test until 80% correct
4.57	3.0.4 Set up and code Customer business transactions	The learner identifies how Customer and Vendor statements are done in QuickBooks	The learner creates invoices, makes payments, creates statements, views Customer activity
4.58	3.0.4.1 Set up Items	The learner views set up ITEMS	The learner sets up Items in QuickBooks
4.59	3.0.4.2 Create an Invoice	The learner views how to create an Invoice	The learner creates an Invoice in QuickBooks
4.60	3.0.4.3 Save and Print Invoice	The learner views save and Print Invoice	The learner saves and prints invoices from QuickBooks as a PDF which stands for Portable Document Format
4.61	3.0.4.4 Apply Customer Payment	The learner views Customer Payment	The learner applies Customer Payments in QuickBooks
4.62	3.0.5 Set up and code Vendor business transactions	The learner views and codes Vendor business transactions	The learner sets up and codes Vendor business transactions in QuickBooks
4.63	3.0.5.1 Select Vendor Summary Balances	The learner views Vendor Summary Balances	The learner selects Vendor Summary Balances in QuickBooks
4.64	3.0.5.2 Enter Bills into the Vendor Accounts	The learner views Enter Bills into the Vendor Accounts	The learner enters bills into the Vendor Accounts in QuickBooks
4.65	3.0.5.3 Pay Bills	The learner views how to create a journal entry when posting and paying bills, views the instructions, and	The learner pays bills in QuickBooks

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
		then watches a movie on QuickBooks	
4.66	3.0.6 Reconcile Banks to General Ledger	The learner clicks links to the Intuit website to reconcile banks to the general ledger.	The learner can reconcile Banks to General Ledger in QuickBooks
4.67	3.0.7 Post Test	The learner takes the Post Test	The learner submits the Post Test for results
4.68	3.0.7.1 Post Test Results	The learner reviews the Post Test Results	The learner passes or fails and will choose to retry the test until 80% rate of success
4.69	3.0.7.2 Congratulations!	The learner views a Congratulations slide for completing the 3.0.	The learner successfully completes 3.0
4.70	3.0.8 Evaluation for 3.0 Lesson	The learner reviews Evaluation for 3.0	The learner evaluates 3.0 Lesson
4.71	3.0.8.1 Thank You!	The learner is thanked for their participation in 3.0	Learner chooses to click next to enter Lesson 4.0
5.1	4.0 Production of Financial Statements including Accruals	The learner reads the Goal of 4.0 Production of Financial Statements, including Accruals	The learner clicks next to view the Goals And Objectives of Lesson 4.0
5.2	4.0.0.1 Goals and Objectives	The learner reviews the Goal and Objectives of 4.0 Goals and Objectives	The learner chooses to take the 4.0 Lesson
5.3	4.0.0.2 Recall the General Ledger	The learner recalls the features of the General Ledger	The learner recalls prior knowledge from 3.0 about the General Ledger
5.4	4.0.0.3 Usefulness of Financial Statements	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.5	4.0.0.3.1 Pay Your Taxes	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.6	4.0.0.3.2 Buy a Home	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.7	4.0.0.3.3 Start Your Own Business	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.8	4.0.0.3.4 Track Investments	The learner enters into a learning activity to explore the usefulness of Financial	The learner clicks on any of the categories listed in circles to learn more about the topic

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
		Statements	
5.9	4.0.0.3.5 Track Sources of Cash	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.10	4.0.0.3.6 Track Costs of Sales	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.11	4.0.0.3.7 Predict Success or Failure	The learner enters into a learning activity to explore the usefulness of Financial Statements	The learner clicks on any of the categories listed in circles to learn more about the topic
5.12	4.0.0.4 Pretest	The learner takes a 4.0 Pretest	The learner submits the 4.0 Pretest
5.13	4.0.0.5 Pretest Results	The learner receives their Pretest Results	The learner passes or fails and will choose to retry the test until 80% correct
5.14	4.0.1 Define and Produce the Balance Sheet Statement	The learner reviews text about which accounts are located in the Balance Sheet	Learner defines and produces a Balance Sheet in QuickBooks using the proper account series.
5.15	4.0.1.1 Define Chart of Account numbers associated with the Balance Sheet	The learner views features of Assets, Liabilities and Net Worth in the Balance Sheet Accounts	Learner strengthens new learning and can identify Balance Sheet Accounts in the General Ledger
5.16	4.0.1.2 Balance Sheet Statement	The learner examines a fictitious Balance Sheet created for this training	Learner examines a proper Balance Sheet
5.17	4.0.2 Define and Produce the Profit and Loss Statement	The learner reviews Profit and Loss Statement	Learner defines and produces a Profit and Loss Statement
5.18	4.0.2.1 Break down of Profit and Loss Account Series	The learner reviews text, to revisit prior knowledge learned in the Profit and Loss Statement	Learner strengthens new learning and can identify Profit and Loss Statement Accounts in the General Ledger.
5.19	4.0.2.2 Define the Revenue Accounts	The learner views Revenue accounts	The learner defines Revenue
5.20	4.0.2.3 Define the Direct Cost Accounts	The learner views Direct Costs	The learner strengthens knowledge about direct costs, also cost of goods sold or cogs
5.21	4.0.2.4 Define the Overhead Expense Accounts	The learner views Overhead Expense Accounts	The learner strengthens knowledge about Overhead Expense Accounts.
5.22	4.0.2.5 The Profit and Loss Statement pg 1	The learner views pg 1 of a fictitious Profit and Loss Statement	Learner examines pg 1 of a fictitious Profit and Loss Statement created for this training

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
5.23	4.0.2.6 The Profit and Loss Statement pg 2	The learner views pg 2 of a fictitious Profit and Loss Statement	Learner examines pg 2 of a fictitious Profit and Loss Statement created for this training
5.24	4.0.3 Define and Produce the Other Income and Other Expense Accounts	The learner views Other Income and Other Expense accounts	The learner uses Other Income and Other Expense accounts
5.25	4.0.3.1 Investment and Financing Items	The learner views Investment and Financing Items	Learner uses Investment and Financing Items
5.26	4.0.3.2 About the Other Income (700- 799) and Other Expense Accounts (800-899)	The learner views other features of the 700 and 800 accounts	Learner uses the Other Income and Other Expense accounts
5.27	4.0.4 Customer Balances (Accounts Receivable)	The learner views Accounts Receivable Ledger (Accruals)	Learner uses the Accounts Receivable ledger
5.28	4.0.4.1 Customer Balances Movie	The learner watches a movie of accrual basis Accounts Receivable	Learner uses the Customer Center
5.29	4.0.5 Vendor Balances (Accounts Payable)	The learner views the Accounts Payable Ledger	Learner views the Vendor Balance Detail
5.30	4.0.5.1 Vendor Balances Movie	Learner views a movie that explains how the Vendor Balance ledger works	Learner views the Vendor Balance Detail ledger /Accounts Payable
5.31	4.0.5.2 Post Test	Learner takes the Post Test for 4.0	The learner submits the Post Test for results
5.32	4.0.5.3 Post Test Results	Learner views the results of the Post Test for 4.0	The learner passes or fails until 80% correct
5.33	4.0.5.4 Congratulations	Learner is appreciated for completing 4.0	The learner successfully completes 4.0
6.1	5.0 Preparation of Schedule C, E, SE, Form 4562 and 1040 Returns	The learner reads the Goal of 5.0 Preparation of Schedule C, E, SE, Form 4562 and 1040 Returns	The learner clicks next to view the Goals And Objectives of Lesson 5.0
6.2	5.0.0 Goals and Objectives	The learner reviews the Goal and Objectives of 5.0 Goals and Objectives	The learner agrees to the Goals and Objectives of 5.0 and starts the course
6.3	5.0.0.1 Why Pay Taxes?	The learner watches Why Pay Taxes? movie	The learner chooses to continue to the Pretest
6.4	5.0.0.2 Pretest	The learner chooses to take a 5.0 Pretest	The learner submits the 5.0 Pretest
6.5	5.0.0.3 Pretest Results	The learner receives their Pretest Results	The learner passes or fails and will choose to retry the test until 80% correct
6.6	5.0.0.4 Meet the IRS	The learner views the movie	The learner visits the IRS

Scene #/ Slide #	COURSE STRUCTURE Unit #/Slide # Titles	TERMINAL OBJECTIVE	ASSESSMENT
		about the IRS Website to learn how to download the forms	Website to download forms
6.7	5.0.1 Export a Cash Basis Trial Balance to Excel	The learner views the movie on how to Export a Cash Basis Trial Balance to Excel	The learner exports a Cash Basis Trial Balance to Excel
6.8	5.0.2 Sum Revenue, Direct Costs, Overhead Costs, and Other Income and Other Expense Amounts	The learner views the movie on Sum Revenue, Direct Costs, Overhead Costs, and Other Income and Other Expense Amounts	The learner sums Revenue, Direct Costs, Overhead Costs, and Other Income and Other Expense Amounts
6.9	5.0.3 Transfer Revenue, Direct Costs, and Expenses to the Schedule C	The learner views the movie on Revenue, Direct Costs, and Expenses to the Schedule	The learner transfers Revenue, Direct Costs, and Expenses to the Schedule C
6.10	5.0.4 Transfer Other Income and Other Expenses to Schedule E	The learner views the movie on Other Income and Other Expenses to Schedule E	The learner transfers Other Income and Other Expenses to Schedule E.
6.11	5.0.5 Transfer Total Profit on Schedule C to the Self-employment (SE) Tax Form	The learner views the movie on Total Profit on Schedule C to the Self-employment (SE) Tax Form	The learner transfers total Profit on Schedule C to the Self-employment (SE) Tax Form
6.12	5.0.6a Complete the Form 4562	The learner views the movie on Form 4562	The learner completes the Form 4562
6.13	5.0.6b Transfer Schedule C, E, and SE results to the 1040 Return	The learner views the movie on Schedule C, E, and SE results to the 1040 Return	The learner successfully transfers the Schedule C, E, and SE results to the 1040 Return
6.14	5.0.7 Compile the Sole Proprietor Schedules with the 1040 Tax Return to file	The learner compiles the Sole Proprietor Schedules with the 1040 Tax Return to file	The learner successfully compiles the Sole Proprietor Schedules with the 1040 Tax Return and readies to file
6.15	5.0.8 Post Test		The learner submits the Post Test for results
6.16	5.0.8.1 Post Test Results		The learner views results
6.17	5.0.9 Congratulations		The learner successfully completes 5.0

Table 7: Task Analysis of 21st Century Paradox: Training the Unemployed

2.4 LEARNER ANALYSIS

In the TUSESI learning space, learners are adults 16 years of age and up, who have the

desire to explore their own special interests and choose to develop and deliver a service

prefaced by new knowledge they are able to reproduce. Learners develop self-regulated patterns and explore their own psychological faculties to be instructed, have their imaginations aroused, their passions moved and their wills changed..

Learner analysis: expected criteria of target audience for TUSESI

Criteria	No Income	Low Income	Income not an issue
Current employment status	Unemployed	Low paying employment	none
Current skills	High School	High, School, no College, Some College, or completed College	Varied, some may attend college
Current Attitude	Overwhelmed	Stressed	Satisfied, Curious
Instructional Setting	Website or Training Facility	Website or Training Facility	Website
Performance Setting	Owner operated service business	Owner operated service business	Home or Library or Home Office
Age	16 years and older	16 years or older	16 years or older.
Gender	Male or Female or Trans-gendered	Male or Female or Transgendered	Male or Female or Transgendered
Economic Status	Financially dependent on government services or family	Underemployed	Independent

Table 8: Learner Analysis of those who are qualified to participate based on Prerequisites

In Table 8, the expected criteria include current employment status, current attitude, instructional setting, performance setting, age, gender and economic status. The other columns differentiate each criteria by categories of no income, low income, and income not an issue. These learners are adults 16 or older, any gender. They have high school education or college level education. They will take the course online or at a training facility. They may have their own business already or perform in their home, home office, or take the course in a library. Their financial status could be dependent on government services, or underemployed or independent.

2.5 GOALS AND OBJECTIVES

Goal Statement

21st Century Paradox: Training the Unemployed for Self-employment in Services Industries (TUSESI) provides the learner with the cognitive, affective and psychomotor tasks to gain the knowledge, comprehension, application, analysis, synthesis, and evaluation skills needed to start their own small Sole Proprietor services business and operate for one year with the choice to continue the operation indefinitely.

Goal Description

The course opens with an Introduction where the learner accesses the prerequisites needed to be successful in the course and then proceeds through five slides that enable them to see the goals and objectives of each of the five lessons to reach this goal. Each lesson includes a goal, a pretest, a list of objectives, and a post-test to be readied for the next course until all five lessons are completed. The suggested path is to take the courses in sequence, but the persistent link for TUSESI allows learners to skip around on the Menu if they desire. For those who will purchase movies, they will be developed to stand alone for the learner who only needs one or two of the modules to complete their individual goals. I am not sure if I will develop actual assessments outside of the movies yet. But the movies will walk the learner though the assessments at 100% so they can learn through observation if they pay attention. I am sure they will be motivated because the assessments include important language and content that aid in development.

Performance Analysis

Performance analysis relies on learner's choice of location to start this web-based instruction reached from any location with web-access, and readied when a computer with QuickBooks, MS Office, a printer, and a desk is present. The learner can take the instruction at home, or be invited by a government agency licensed to provide the learner who meets the prerequisites to take the course in a testing area that has the features required to reach the course online. I am not sure about how I will handle government licenses because I don't want my assets on a CD installed on computers in a testing area. Perhaps I will upload the program to their LMS for a fee, redesigned for their own purposes.

The learner will not need additional expertise or instructional guidance to use this interactive web-based module. Inside the online program, students are supported with navigational instructions, menus, narration, visual models, video, text, and activities to support their ability to follow the interactive processes, and gain the desired outcome at a success rate of 80%, with privacy, in this self-paced instruction. They are given access to my email in the event there are questions. I probably will need to change the email address to something more generic, like earcandle@earcandleproductions.com, which already exists, but is not labeled as such yet on the TUSESI instruction currently online.

Goal Analysis

Given a computer and the ability to comply with the prerequisites of the course, the learner will 1) learn the goals and objectives of the five lessons and choose to participate 2) visit websites and participate in online personal resources development tests to ready the learner for human interaction as a business manager 3) obtain a business license and a

business bank account 4) set up a GAAP Accounting system, including Accruals, and 5) prepare Sole Proprietor tax returns as needed with a success rate of at least 80% in the assessments provided in the instruction. The Articulate Storyline 2 platform provides selectable Menu items that describe each slide in the instruction. The sub-steps are listed as menu items and guide the learner to complete the objectives and all of the activities in descending order.

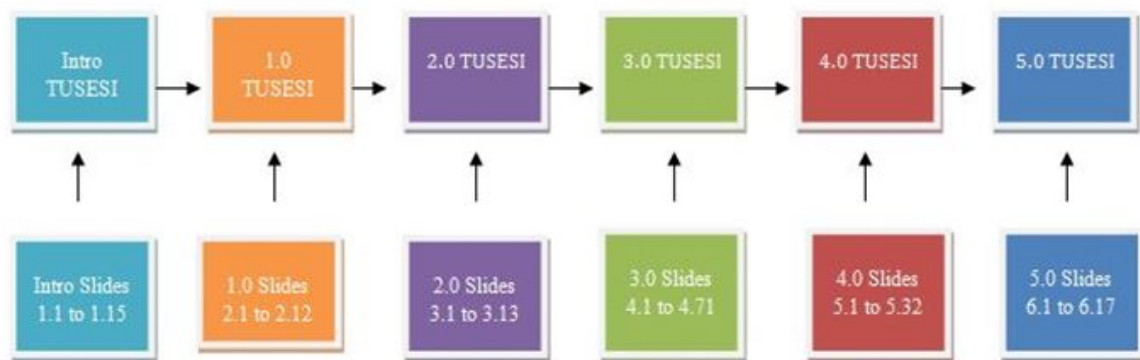Six Units: Introduction and Five Major Goals with Objectives and Assessments

Figure 7 Shows Major Goals and Sub-steps inside each unit of instruction

Each unit of instruction starts with a Goal Slide and lists the Goal and Objectives on the second slide along with Pretests, Post Tests and/or Evaluations of the course.

894 Creative Experience Major Goals approved in the 894 proposal.

Introduction	21st Century Paradox: Prerequisites, Needs Assessment, Goals and Objectives of all five units of instruction
Lesson 1.0	Are You Ready for Economic Independence in the 21st Century?
Lesson 2.0	Obtain Business License and Bank Account

Lesson 3.0	Set up a GAAP Accounting System, Code and Reconcile
Lesson 4.0	Production of Financial Statements including Accruals
Lesson 5.0	Preparation of Schedule C, E, SE, Form 4562 and 1040 Returns

Table 9 shows 21st Century Paradox: TUSESI Major Goals of Instruction

Figure 8 and Figure 9 presents the template used for the first and second slide of each

lesson.

Main Goal of 4.0 Production of Financial Statements, including Accruals
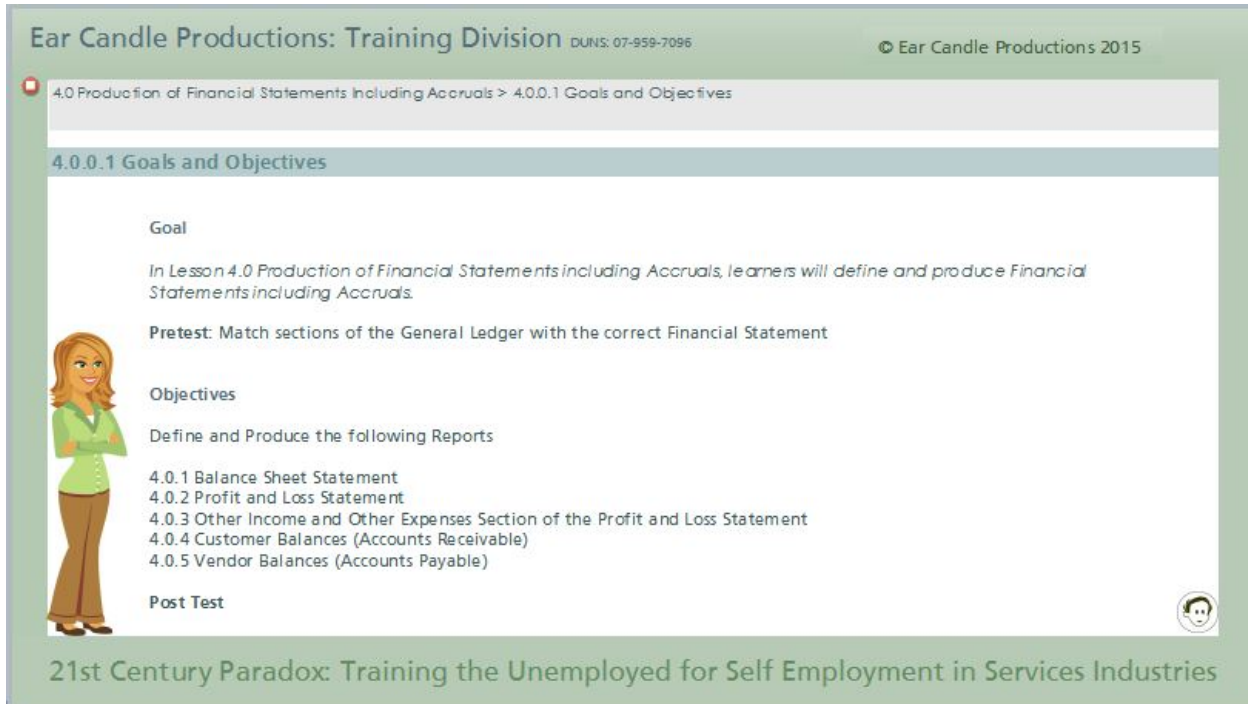
Figure 8 shows the Goal of Lesson 4.0 Production of Financial Statements
Goal and Objectives slide of 4.0 Production of Financial Statements, including Accruals

Figure 9 Title: Goals and Objectives of Lesson 4.0 Caption: 4.0.0.1 Goals and Objectives

Terminal Objective

The terminal objective trains the learner to become a self-sufficient small service business

operator with the skills needed to be fully compliant with local, state and federal guidelines

for a Sole Proprietor in the business of selling services at an 80% rate for a successful

outcome. The more fully stated terminal objective the learner is expected to accomplish will

result in 1) a refreshed view of psychological temperaments and a set of ethical, logical,

and passionate rules for integrity and principles for business interactions with clients; an

assessment of project management skills and access to a free management library resource

for building those skills; 2) a legally registered business with a publicly recorded Fictitious

Business Name, a Business Registration Certificate, and a business bank account; 3) a

GAAP Accounting Accrual Accounting system inside of QuickBooks, or on a paper journal,

and knowledge of accounting terms, and processes; 4) production of Financial Statements

on both an Accrual and a Cash Basis, and a deeper understanding of the Accruals to Cash conversion; and 5) preparation and filing of annual Sole Proprietor tax schedules and returns.

2.6 MEDIA SELECTION

Most of the media in the course is either self-produced and owned by Ear Candle Productions, Nicholson Business Services, or Noodle Brain Productions or is sourced from the following free websites which do not have copyright issues on reproduction rights.

- www.archive.org (Going Places movie)

- www.search.creativecommons.org (various graphics too numerous to mention)

- www.irs.org (publications and forms)

- www.bls.gov/ooh (Occupational Handbook link)

- www.bls.gov/news.release/empsit.t01.htm (Unemployment Tables)

- www.cris.com (San Francisco City Hall Fictitious Business Name Search)

- www.sfgov2.org/ select "County Clerk, Office of" for Business links

Exceptions

Graphics used in the design of TUSESI from Intuit include web links to their products and tours located at www.dataservices.intuit.com/Support/Articles?HOW19578

Cartoon like characters and graphics with the permission granted by a paid subscription to Presenters Media at www.presentersmedia.com.

GoAnimate (Business Networks in Lesson 2.0 and Debits and Credits in Lesson 3.0) movies are created on the GoAnimate platform and authorized by our paid subscription. We allow

their logo to be on the movies to cut the expense. I realize this may be misinterpreted to mean that they own the movies but they do not. www.goanimate.com

Powtoons movies (Aristotle's Three Offices of Truth in Lesson 1.0 and Tax Movie in 5.0) created by a paid subscription. http://www.powtoons.com

All of my audio narrations were directly recorded onto slides using record audio features of the Articulate Storyline 2 platform.

The movie made for the submission of the 894 Culminating Experience is self-produced using Articulate Replay platform that comes with Articulate Storyline 2 package. The size is 163MB, and the length is 1:34:19 (1 hour, thirty four minutes, and 19 seconds of high quality video with added narration to walk the viewer through the course structure and the features in the design. I highly recommend this platform, as it is reliable, and provides creative tools and multimedia support. The designer can create just about anything using this product.

SECTION 3.0 DESIGN AND DEVELOPMENT

3.1 WEB BASED CLASSROOM STRUCTURE

The 21st Century Paradox: Training the Unemployed for Self Employment in Services Industries (TUSESI) is structured inside a web-based instructional with an introduction that includes a needs assessment, navigational help screen, prerequisites, and the Goals and Objectives of five units of instruction. The Articulate Storyline 2 provides the platform. The menu items on the left of the stage enable the learner the navigational freedom to select any slide of 167 to review or enter any of the six units of instruction including the introduction. Access to a Glossary located next to the Menu tab offers definitions of the various accounting terms and business terms used in the course. The Resources link on the top right corner above the stage holds documents, web links, graphics, financial statements, and tax returns as sample instructional materials.

Students seat themselves in a performance space of their own choosing as long as they can reach the online course. I would recommend working privately, as the course is complex and requires concentrated effort. The ideal performance requires a computer, a QuickBooks license, a comfortable chair, a desk, good lighting, web access, and access to email and a printer to be readied to reach this web-based, self-paced self-instructional unit. I "permit the student to learn new information and skills without any intervention from an instructor or fellow students". (Dick, Carey & Carey, 2009 p.223)

3.2 ARTICULATE STORYLINE 2 COURSE STRUCTURE

The course structure of the 21st Century Paradox: Training the Unemployed for Self

Employment in Services Industries is outlined in Table 10. The course number, course title,

number of slides in each lesson, and the starting slide and ending slide provide useful

information. This is useful for reviewer time management and for locating slides on the

word document. The course is structured to be taken consecutively, but learners are

allowed to use the menu to navigate to any slide or Lesson. They can resume where they

left off once they have visited the site.

Lessons in Articulate Storyline Structure

Lessons in Articulate are called Scenes	Slides in Lesson	Start on Scene.Slide	End on slides
0.0 Introduction to TUSESI	15	1.1	1.15
1.0 Are you ready for economic Independence in the 21st Century	12	2.1	2.12
2.0 Obtain Business License and Business Bank Account	13	3.1	3.13
3.0 Set up a GAAP Accounting System, Code and Reconcile	71	4.1	4.71
4.0 Production of Financial Statements, including Accrual	33	5.1	5.33
5.0 Preparation of Schedule C, E, SE, Form 4562 and 1040 Tax Returns	17	6.1	6.17

Table 10 shows Lessons, number of slides per unit, start and ending slides

Currently I have not divided the units into separate lessons. I am thinking that if I offer the

course for one flat fee, at $125, then the learners can take full advantage of the course

including the glossary, the resources, and the ability to revisit each lesson as needed.

Because accounting processes are complex it benefits the study to have everything in one

place. This is my current thinking.

3.3 DESIGN

This project went through seven iterations before the final design decisions, in a variety of platforms as the content developed over the course of two years. I show the iterations and stages of development in the 3.4 Prototype section because it is useful to remember how long it took to finally choose the final design.

I settled on the Articulate Storyline 2 platform because of the excellent features and ability to bring in multimedia without worry about size or type. The best feature for me is the ability to record audio narration directly into the program, and then edit the audio inside the audio edit feature. It is more difficult to edit video, but they do offer that as well. The platform is made for the creative 21st Century eLearning designer/developer. I provide insights to encourage its use below.

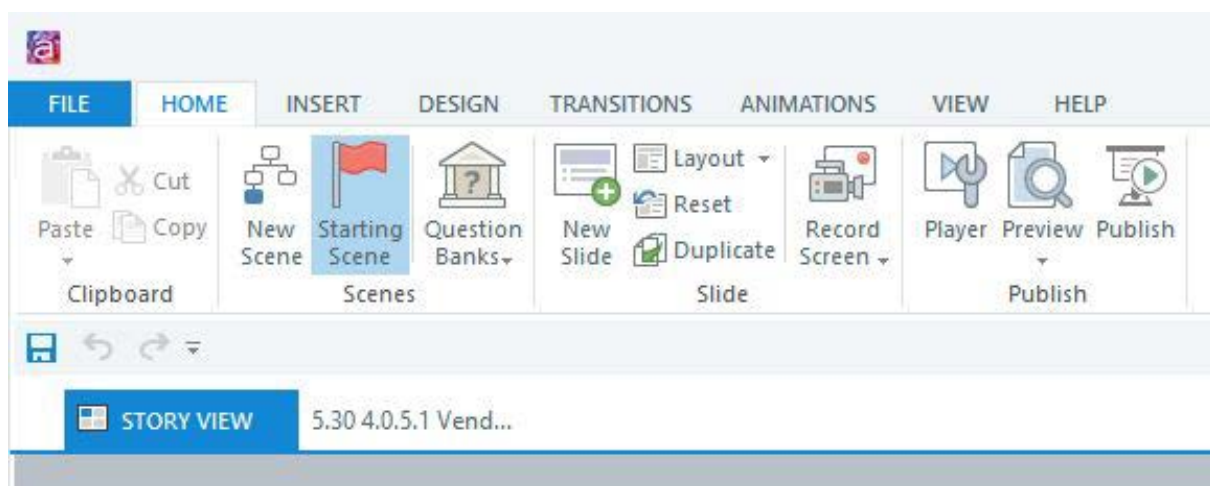Design Selection Menu Item features inside of the Articulate Storyline 2 platform

Figure 10 shows menu tabs that hold a variety of creative tools inside Storyline

When learners access the course they find a splash page that welcomes the user and then introduces the navigational features. Because my course is long and presents an opportunity to start a life changing journey, I am careful to put Gagne's (Gagne, 1985) rules into place. This guidance initially pointed me in a direction to gain my learners attention, to provide goals and objectives that engage the learner that recall prior knowledge, give definitions, provide assessments and immediate test results and opportunities to retry quizzes an unlimited amount of times so that my learners do not get frustrated while working through the learning curve struggle present in new learning.

Gagne's work came early in the first semester of the MA development process and I am happy to remember these sequences once again. He should have been listed in my literature review, but it is fine to mention him now. Good to have these ideas in my Design Document for future reference as well.

> The following example illustrates a teaching sequence corresponding to the nine instructional events for the objective, Recognize an equilateral triangle:
>
> 1. Gain attention - show variety of computer generated triangles
> 2. Identify objective - pose question: "What is an equilateral triangle?"
> 3. Recall prior learning - review definitions of triangles
> 4. Present stimulus - give definition of equilateral triangle
> 5. Guide learning- show example of how to create equilateral
> 6. Elicit performance - ask students to create 5 different examples
> 7. Provide feedback - check all examples as correct/incorrect
> 8. Assess performance- provide scores and remediation
> 9. Enhance retention/transfer - show pictures of objects and ask students to identify equilaterals

My learners can choose to enter the course at any time and resume where they left off.

They can also decide the size of the browser, although I have it set for the largest possible size so they can view the text in the movies. They have control over the seek bar on any slide so that they can drag it back for review. They also have control over the volume.

Articulate Player Properties

I provide documents and web-links for my learners in the Resources section of the program which is very handy for this project because we are entering government websites and downloading documents necessary to complete the course. Having links to complicated sites simplifies the process.

 I insert movies, add audio, graphics, markers that open messages like the orange marker on every page that twirls to get the learner to notice it. This marker reminds them that they
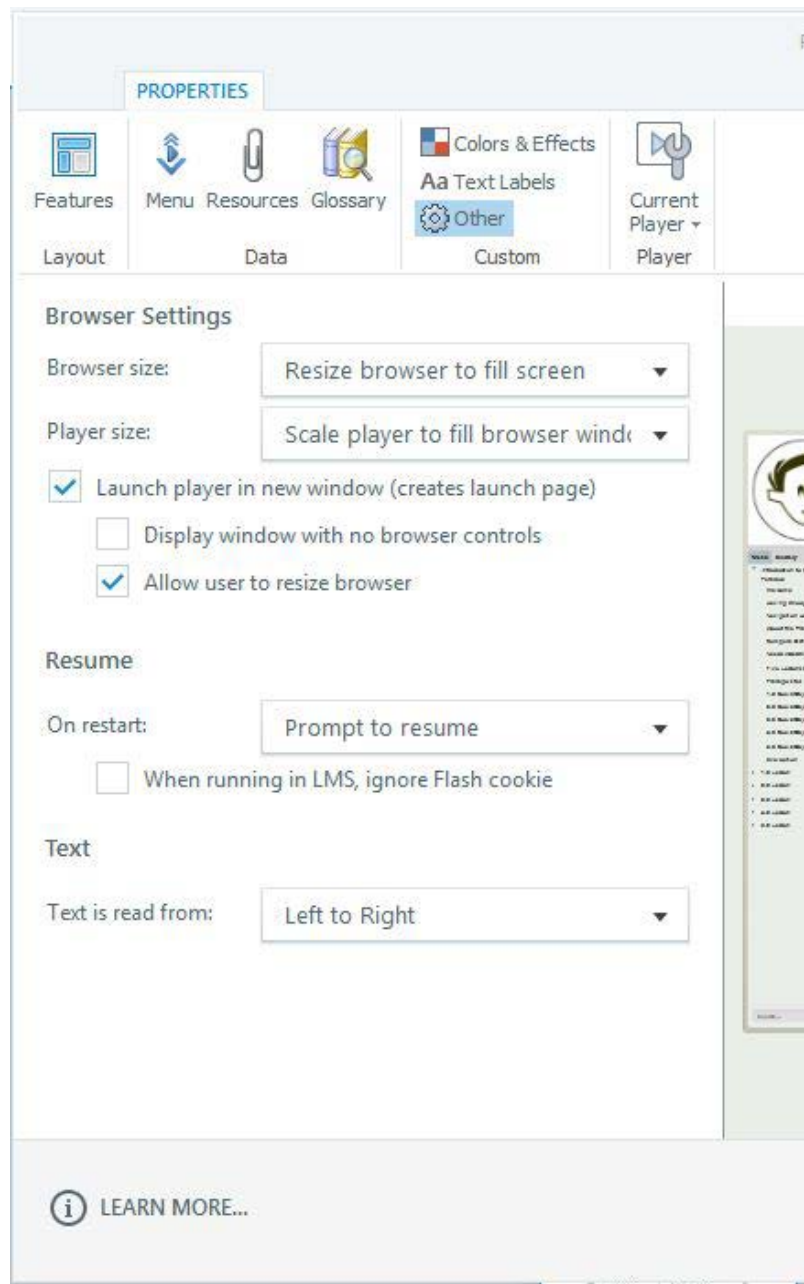

Figure 11 shows the player properties I chose for the TUSEI project

can pause the seek bar and control the volume. The objectives are learner-centered.

They can decide to follow through on the processes or just satisfy a curiosity they have about going into business. They can learn how to do it but not follow through without consequence. Their scores are currently private, but once the Moodle site is up, I think I will be able to access their scores.

If learners like a good challenge, I think the activities are challenging, but supported by a Glossary of terms that is always accessible. The feedback I got from my evaluators suggested the course to be lively, entertaining and well designed in most cases.

Design inside of the Articulate Storyline 2 platform.

There are two main design criteria inside an Articulate Storyline project:

1. The Stage Design starts out blank and design elements are accessed from a selection of Menu items allow for both the insertion of outside content, and the creation of new content on the stage. Multimedia are inserted onto the stage or created to produce the learning materials. The stage functions to provide the following features:

   a. Insertion of any text, audio, video, text and graphics materials on any slide

   b. Creation of text, audio, shapes, markers, web objects on any slide

   c. Creation of a variety of Master Slides layouts for blank slides, quiz slides, results scores slides, survey slides

   d. Insertion of any Master Slide Layout to any stage

   e. Insertion of built in characters, with options for left, front or right poses, and a variety of expressions

2. The Player design, (Figure 11) serves as the container of the stage and functions to provide the following features:

    a. Edit and add Menu items based on slide content

    b. Add or delete Resources in the Resource file

    c. Add or delete words and definitions to the Glossary

    d. Release or lock Browser size and navigation controls

    e. Format Colors, Fonts and Features selected for player design

    f. Changed properties of the player are stable and changes are global

Storyline View of 21st Century Paradox Scenes or units of instruction
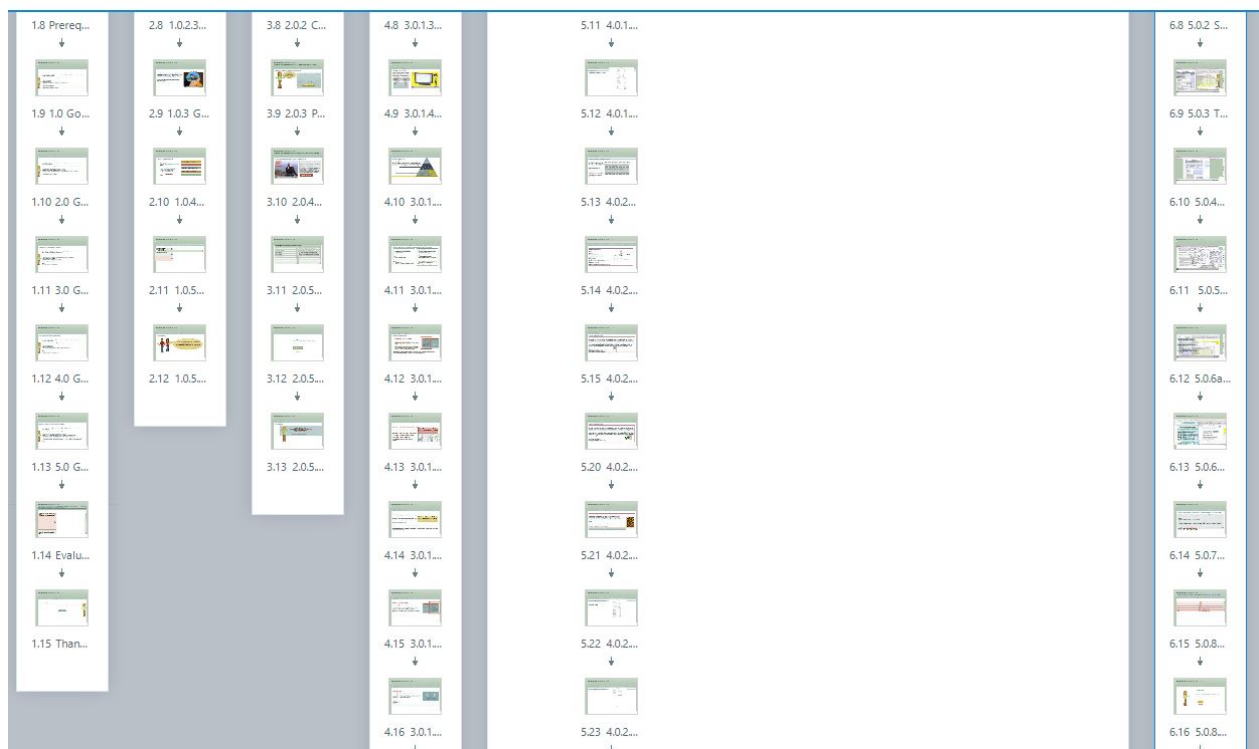
Figure 12 shows how the course structure looks inside Articulate Storyline 2 TUSESI Project

2. Storyline View 21st Century Paradox with internal unit of instruction
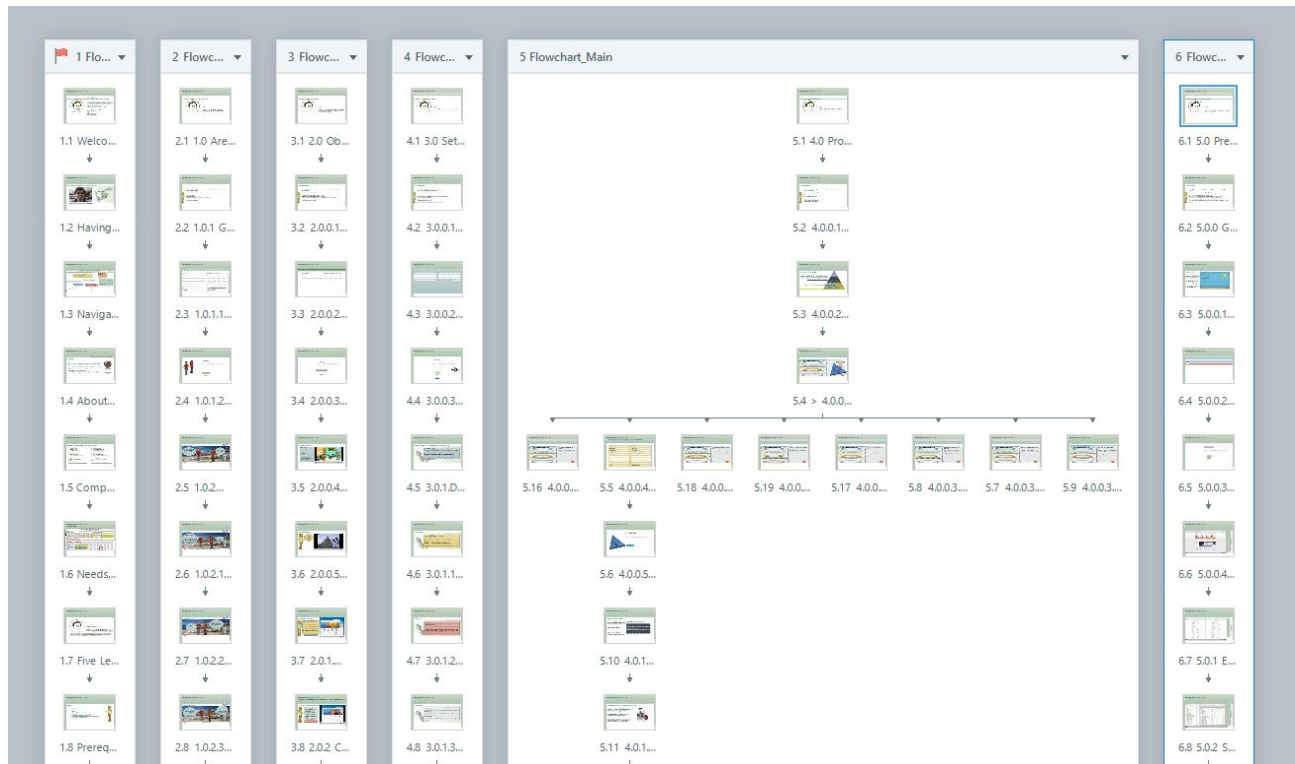
Figure 13 shows how Usefulness of Financial Statements is structured as an internal unit

The design of the TUSESI project is nicely constrained inside the Articulate Storyline platform. The Storyline 2 platform is flexible, limited only by your choices, and all features provide the ability to redesign both player and stage elements in every new iteration. I strongly advise to rename any new design models so that you an easily change your mind should you decide to revert to an earlier version. In my design process, I changed platforms and design specification and even naming process repeatedly so that I can track new changes in development.

3.4 PROTOTYPE

Development stages of TUSESI Project

During the course of this project I develop seven different iterations or stages before settling on the final prototype.

Stage 1

The development of this project began first in Fall 2012 for ITEC 715 and ITEC 800 in a PowerPoint design that focused on how to start a business, and how to understand and create Financial Statements. The project was called Money Managers for Beginners. It contributed to 2.0 Obtain Business License and Business Bank Account and to the final 4.0 Production of Financial Statements.

Stage 1 ITEC 715 and ITEC 800 Fall 2012 Splash page
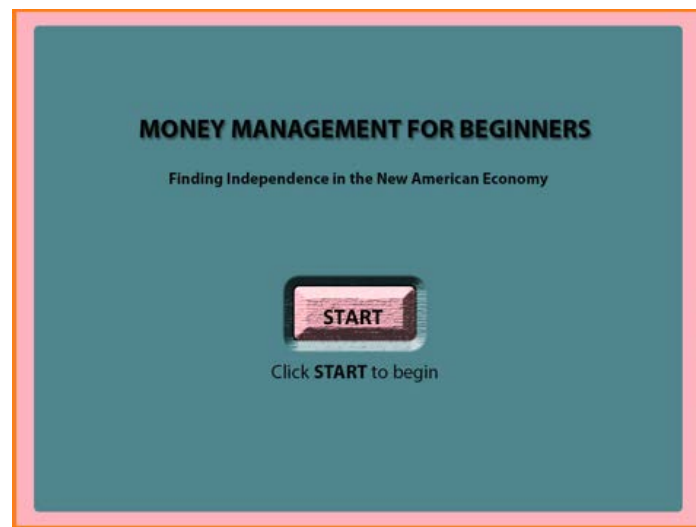
Figure 14 shows the first stage of development of the TUSESI project

Stage 1 ITEC 715 and ITEC 800 Fall 2012 Course Overview

Figure 15 shows the course overview of first stage of development of the TUSESI project

Stage 2

In Spring of 2013, Stage 2, for ITEC 801, I developed the first 21st Century Entrepreneurial

Service Business Skills: QuickBooks User Training based on GAAP Prototype in Power Point.

This prototype formed the basis for the current Lesson 3.0 Set up GAAP Accounting Code

and Reconcile in the final TUSESI format.

Stage 2 ITEC 801 Splash page and Table of Contents
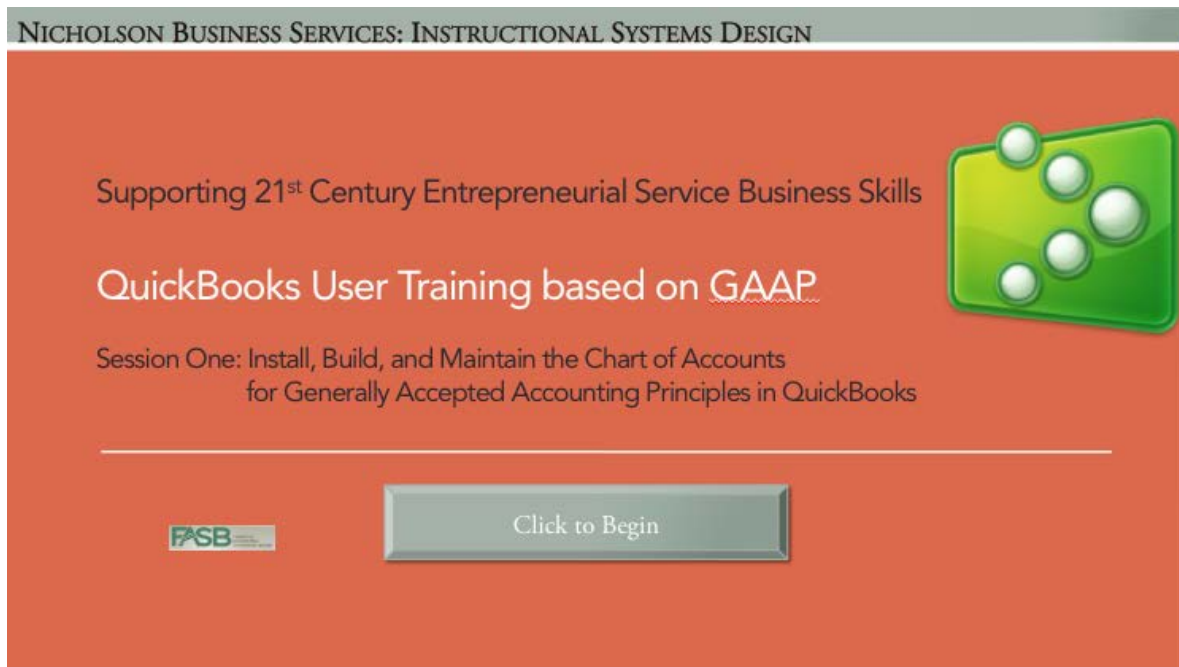
Figure 16 shows the second stage of development of the TUSESI project
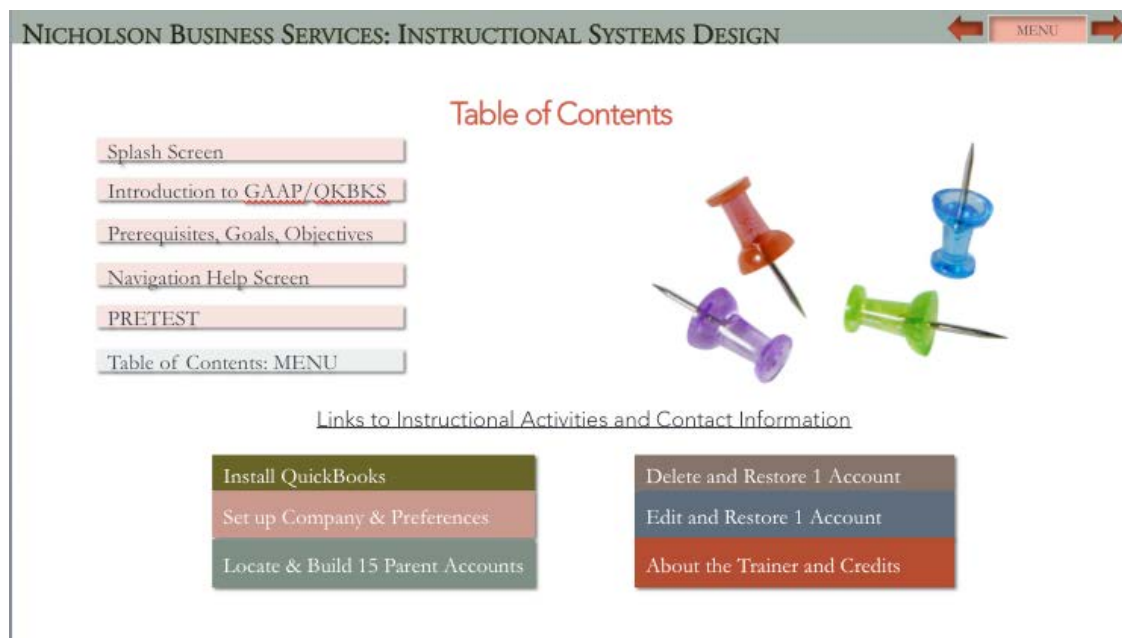
Figure 17 shows the Table of Content in the second stage of the TUSESI project

Stage 3

In the Fall of 2013, Stage 3, in ITEC 830, I changed the platform form and created a new artistic design. This prototype was created in Captivate and called the Metal Tiger Training. By this time, I was developing a product that included five lessons.

Stage 3 ITEC 830

Splash page and the

first development of

Five Lessons depicted

in the Artwork in

Figures 18 and 19
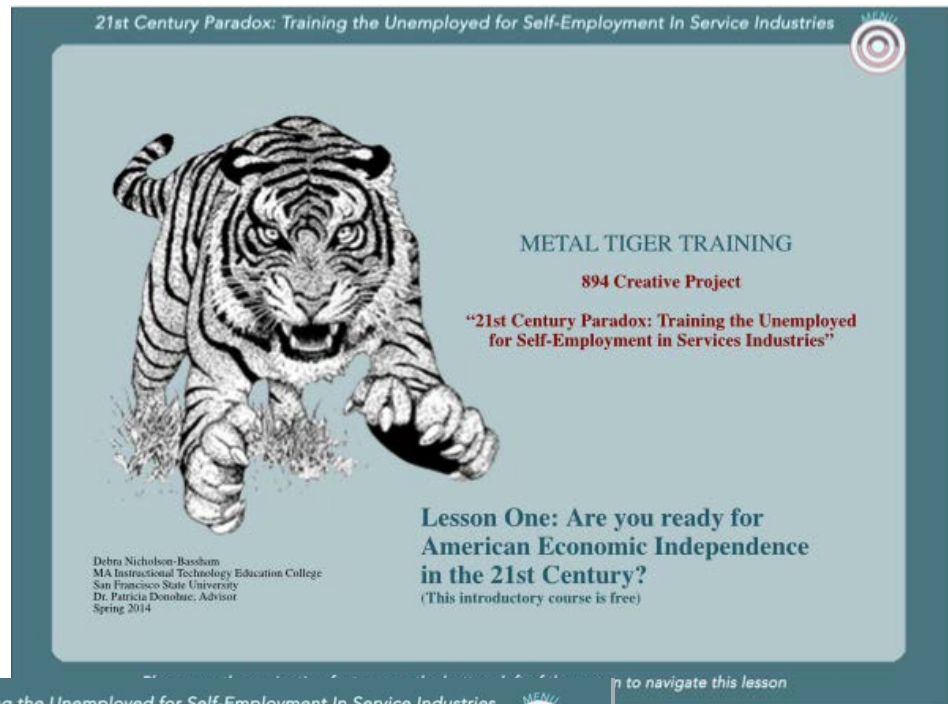
Figure 18: Splash
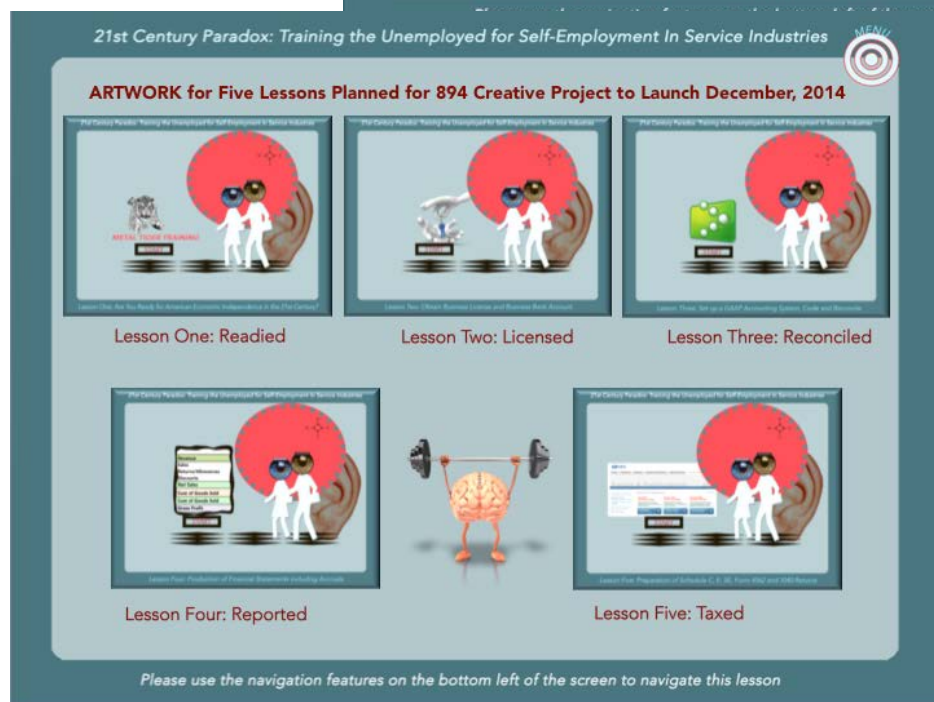
Figure 19 Artwork

Stage 4

By the Spring of 2014, I brought the Metal Tiger Training into a Power Point Project to

ready it for my ITEC 850 Project Management class for a project made for that class. In

addition, I was just learning about the Articulate Storyline platform and knew I needed to

put it into a Power Point to import into the Storyline. I had not yet purchased the Articulate

Storyline platform. This was my first semester of ITEC 894.

Metal Tiger Training resurfaces in PowerPoint to ready for ITEC 850 Presentation
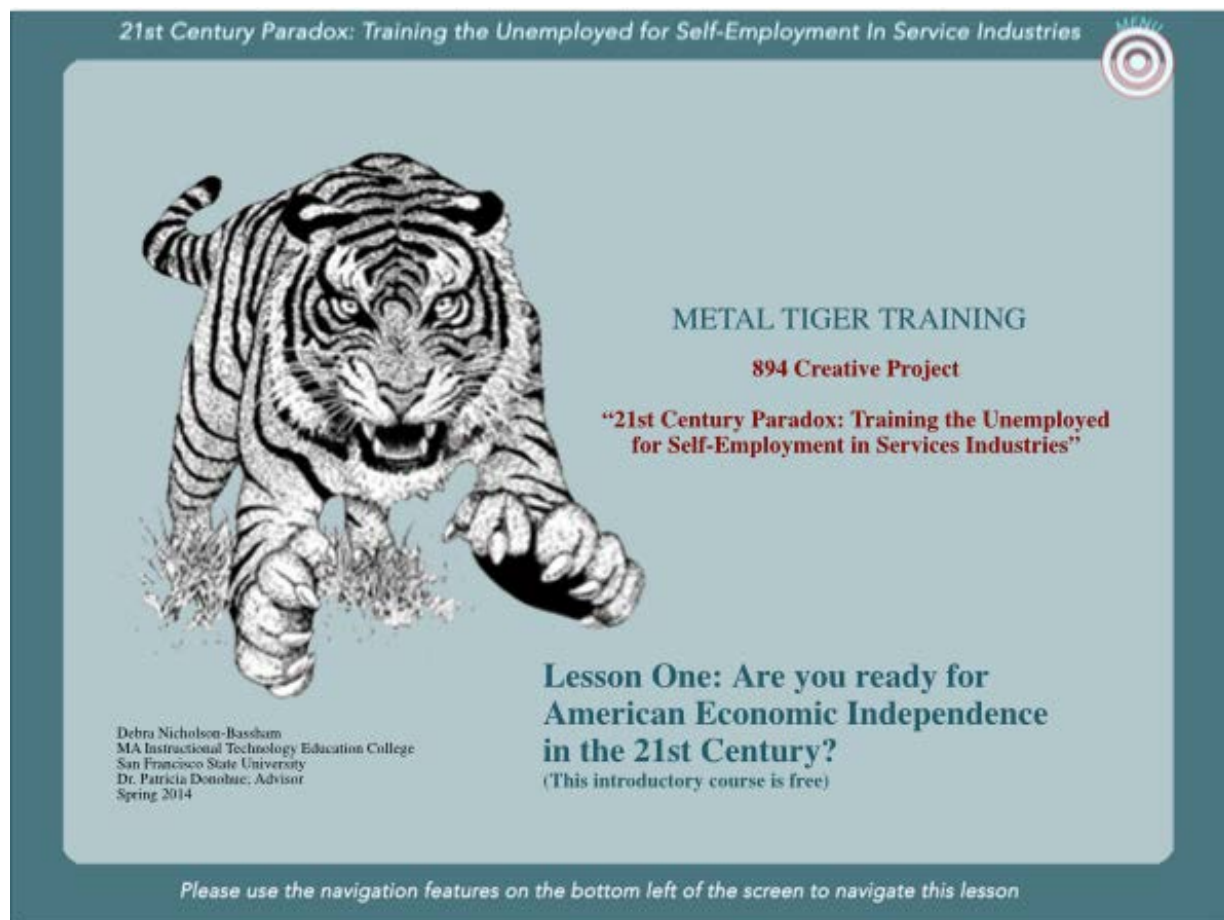
Figure 20 Stage 3 Development finds it's way back to PowerPoint

Stage 5

The Fall 2014 brought the Articulate Storyline platform into the picture. I purchased it and continued my second semester of 894 creative work in this platform. I also took ITEC 860 Distance Learning this semester and was able to use the Storyline platform as a new prototype for Lesson 5.0 The Preparation of Schedule C, E, SE, Form 4562 and 1040 Tax Return.

Stage 5 Preparation of Schedule C, E, SE, Form 4562 and 1040 Tax Return Splash page
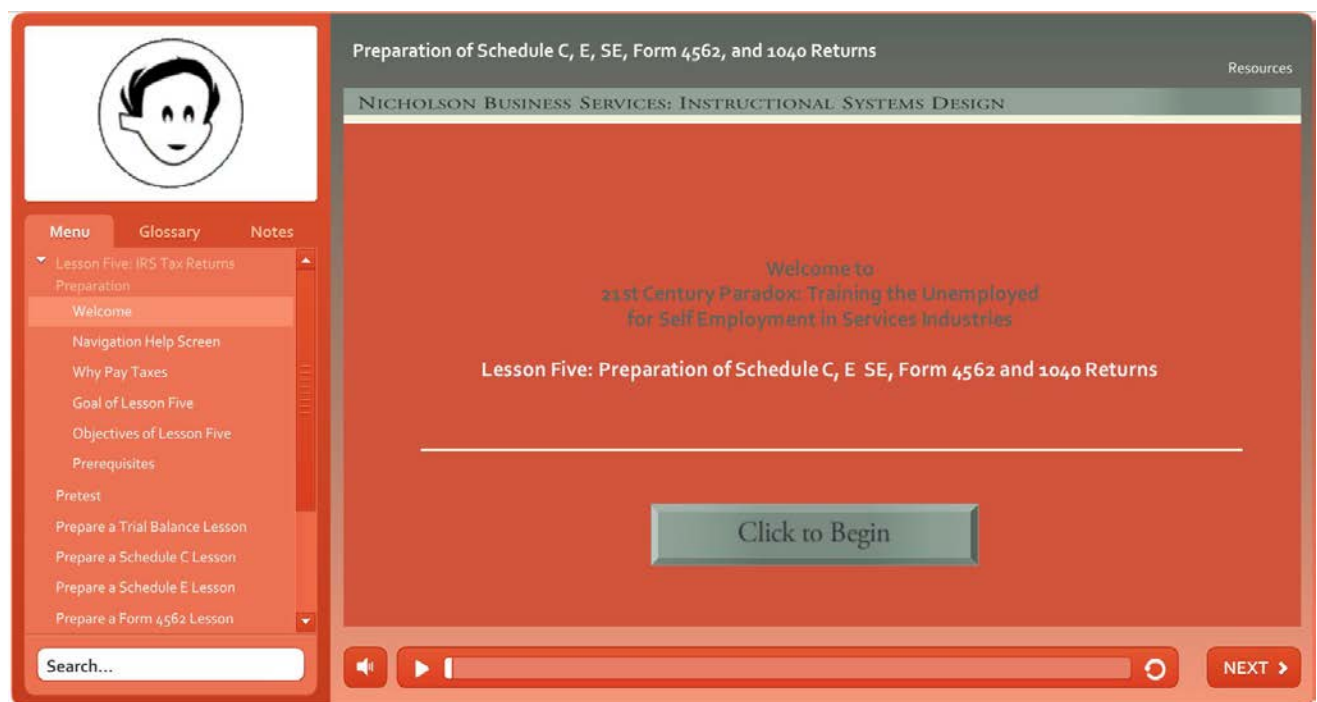
Figure 21 shows the first iteration of the TUSESI Lesson 5.0 designed in Articulate Storyline

Stage 6

In the Spring of 2015, in my third semester of 894, I started the next to final development iteration in Articulate but as a Noodle Brain Productions Player design. Noodle Brain Productions lends it logo to the project at this point. But while Noodle Brain Productions does have a website, and a business license registered with the city, it is not registered at

the Board of Equalization (BOE) and doesn't have a resale or Sale Tax number and it doesn't have a business bank account. Ear Candle Productions has everything we need to sell product. So I changed the name of the production company in Stage 7.

Noodle Brain Productions short term existence at Stage 6

Figure 22 shows the sixth iteration Splash slide for the Lesson 3.0 Goal

Stage 7

Continuing now into the Fall 2015, and final stage of development, and fourth semester of 894, I decided to change the ownership to Ear Candle Productions Training Division for reasons we discovered in State 6. I am pleased with the final design.

Stage 7 and final prototype for the TUSESI project integrates all Sole Proprietor features

Figure 23 shows Stage 7 and final and current TUSESI prototype developed in Fall 2015

SECTION 4 - FORMATIVE EVALUATION & FINDINGS

4.1 EXPERT REVIEW

Data Gathering Instruments

I chose four data gathering instruments:

   a. An introduction letter (Figure 24a) request to participate from LinkedIn connections

   b. A thank you letter (Figure 24b) thanking those six who responded

   c. Evaluation form (Figure 25) emailed in both word and PDF formats

   d. Three tables (Tables 11,12,13) demonstrate the results of the evaluation form for all evaluators

   e. Four emails from potential evaluators, three of which participated in completing evaluation forms. I present the email letter of the fourth respondent to evidence a variety of responses.

When I look at my letters, I am a bit surprised that I actually got evaluators! I post below all four of my data gathering instruments so that viewers can view the content. The introduction letter went out to potential evaluators selected from a LinkedIn pool of connections I thought might be interested. I know all of them as students, teachers, clients, consultants, or friends. On reflection, I am surprised anyone read them! Nevertheless, the letters and evaluations garnered six responses. Four looked at the training and responded. Three completed the evaluation in time for them to be included. The first and second data gathering instruments follow in Figure 24a and 24b:The first letter invited participants.

Invitations to Evaluate TUSESI delivered to LinkedIn Connections

Hi _____,

This is a LOT to ask, but I am wondering if you would be willing to be an expert evaluation for my MA project that is in the final semester. (I hope to graduate this year.) It is called "21st Century Paradox: Training the Unemployed for Self Employment in Services Industries". It is located at this link: https://www.earcandleproductions.com/1tusesi/story.html

This project trains the unemployed, and those no longer counted (101 million Americans or 40% of those who can work--stats from Bureau of Labor Statistics) to become self-employed (see Needs Assessment in Introduction and follow links to see for yourself) Can you review for the following and send me a word document with your responses. REALLY would appreciate it. If you prefer a survey format, could you send me your email address?

Could you jot on a piece of paper with any suggestions and critiques you would like to add, and your name, date, and position (as expert, which you are!) on the following Likert Scale rating scenario: On a scale of 1 to 6, (where 1 is do not agree and 6 is strongly agree), how would you rate the Introduction and 1.0, 2.0. 3.0, 4.0, and 5.0 lessons included in this course according to the following Blooms Taxonomy of the cognitive Domain for those learners who choose to take the course who are able to comply with the prerequisites.

Once each instructional module is completed, learners will successfully obtain: Knowledge- ability to recall previously learned material; Comprehension- ability to grasp meaning, explain, restate ideas; Application- ability to use learned materials in new situations; Analysis- ability to separate material into component parts and show relationships between part; Synthesis-ability to put together the separate ideas to form new whole, establish new relationships; Evaluation-ability to judge the worth of material against stated criteria. If you cannot, can you please let me know.

If you want me to send this information to another email address and send an actual survey I can do that but if this works for you that would be

Figure 24a: shows First Data Gathering Tool sent to LinkedIn Invitation for Reviewers

Thank you Emails with Evaluation delivered to LinkedIn Connections

Hello _____!
Thank you so much for being willing to evaluate my 21st Century Paradox 894 Creative Project! Attached are two evaluation forms and you can choose whichever you like: a Word document or a PDF document. After each Likert Scale request for the following titles, there will be an extra page for comments, if you have any you would like to mention.

The project is huge, and serves an excellent purpose: to train the 101 million Americans who are unemployed or who are no longer counted. These are non institutional age graded and ready to work of various ages and sex. They are not in the military, hospital, or jail. Please see the Needs Assessment for the purpose of this work. There are Six Titles or Lessons including the Introduction, where people learn about the gap this instruction is attempting to solve.

Introduction: 21st Century Paradox: Training the Unemployed for Self Employment in Services Industries

1.0 Are you Ready for Economic Independence in the 21st Century?
2.0 Obtain Business License and Business Bank Account
3.0 Set up a GAAP Accounting System, Code and Reconcile
4.0 Production of Financial Statements, including Accruals.
5.0 Preparation of Schedule C, E, SE, Form 4562 and 1040 Tax Returns for a Sole Proprietor Services Business

This is 8 hours of instruction. You are asked to evaluation all or any part of the entire course. Please note that my target audience could be anyone from 16 years on who qualifies based on the Prerequisites. It is designed and developed to encourage independence through commitment and choice and directs learners to get ready to be a small business owner using (Kolb) experiential learning theory, (Bandura) social cognitive theory and (Mayer) cognitive theory of multimedia learning. It is not written to be a scholarly work (although some of my papers in the program do consider the "Philosophy of Accounting", but for learners to "watch, reflect, feel, and then choose to do".Your evaluation makes a real difference to the future of my MA and to the project itself. If you have any advice or ideas about forwarding the action on this, please email me at debra@earcandleproductions.com.Deadline to complete is November 20. If one of the locations is down, please use the other, as I am probably uploading new revisions as we go. The project is built in Articulate Storyline 2. This is presented at full view to help viewers to see the print in the movies. You can resize it to your tastes as follows: Hit command and + or - on a Mac, and hit control and + or - on a PC. (links are not permanent)

https://www.earcandleproductions.com/894/1/story.html

Figure 24b shows Second Data Gathering tool sends Evaluation forms

My third data-gathering tool is a general Instructional Design Evaluation (Figure 26) model I found among my ITEC class folders. Each of the evaluators were asked to "*Please highlight the number that best rates rating your experience of this lesson best, where Low indicates no agreement and high indicates total agreement.*" The Likert Rating Scale sample asks evaluators to rate seven different design criteria at a rate of 1 point to 6 points, in each criteria cell under the titles of six units. The evaluation form

Sample Evaluation Form

Figure 25. shows Third Data Gathering tool is the evaluation form

includes evaluation criteria and scales for all six units and a place to make comments.

All three completed evaluation forms are included in Appendix V.

The fourth data gathering tool are tables built to reflect quantitative scores for each of the variables listed on the evaluation forms. Evaluators were asked to evaluate each variable on a rating of 1 to 6, where 1 is the lowest score and 6 is the highest rating score for the following variables:

1. Gains Attention

2. Ease of Use

3. Introduces Content

4. Design Consistency

5. Instructional Sequencing

6. Instructional Content

7. Overall Experience

Evaluator's responses are counted in Rate Tables 11, 12, and 13 to provide final scores.

4.2 STUDENT REVIEW OF MATERIALS-FINDINGS

Formative evaluations throughout the development of the course were conducted by a variety of students in the program throughout a series of ITEC classes.   Those formative student evaluations led to many iterations of design and development before blooming into the full course. This evaluation model was really more summative than formative, although a few changes were made from the responses of these evaluators. I asked

professionals in my LinkedIn connections to participate in these final evaluations and was able to attract responses from an instructional designer (SR), a neighbor who works for the Dept of Justice (MR), a grievance and appeals officer for members of a local health plan (JB), and a professional PR Developer who raises funds for a digital arts school in San Francisco (GV) to participate in the final formative/summative evaluations. Copies of the originals are located in the Appendix V for review.

Sample Evaluation Form

To calculate the findings I built rate tables (see Tables 8, 9 and 10) to view how my TUSESI project rates by each evaluator according to submissions of the Evaluation forms that were returned. I received three evaluation forms back. Each table row represents evaluator ratings.. Each column sums total rates per unit of instruction, and provides percentage of success in the bottom row. The last column provides the rating for each criterion across all units of instruction. See Appendix V for original Evaluations.

I present comments, email responses and tables for each of three evaluators, and one email from the fourth evaluator to present my findings.

Expert Review Ratings (Appendix V - Evaluator #1 SR Professional ISD

SR currently works as a Learning and Development Training Directors at a major medical insurance program. She completed the evaluation and I scored it below in Table 8. Because she is a professional in this field, I am honored to have this review although I do

feel the results at 84% are not congruent with her email response. All in all, this was a great review of my work. SR's email response at submission of results:

SR comments for each section of the Evaluation.

Introduction

> Each section is carefully thought out and well set up, organized, and the content is well presented and understandable (no small feat with accounting principles). The interactivity is well done, and well balances the lecture/tell portions. Sometimes there is a lot of text on a slide, which I don't know is avoidable given the material. That being said, it might be somewhat difficult for those with short attention spans or for those whose strength isn't reading to comprehend everything. The voice over is super helpful, to be sure; I can see the possibility, though, that some people may have to repeat slides and content to understand everything. The quizzes were helpful and well-placed, I thought. I also appreciated that I Could do the course on my iPad (once I downloaded an Articulate app). That was really cool.

1.0 Are You Ready for Economic Independence in the 21st Century

> First, in your introduction when you are reviewing the employment numbers: I would be careful making generalized comments about the mental and emotional state of those who are unemployed (e.g., "can see some people going postal...").   I caution against that because we don't know what really is going on with individuals who are unemployed - some choose to be, others do struggle, others are just going through a cycle, and frankly, some don't need to work. I think you can say that having as many people unemployed as there are in the US today likely has adverse impacts on our economic growth ability, as well as potentially impacting individuals' ability to provide for themselves and their families, etc. While it is true that some people do become depressed, etc., from being unemployed, it's not everyone (which is kind of what you are intimating).

Second, while I love the short animated film from 1948, I fear that it is overly simplistic for today's economy and business world, and not really relevant for establishing a single proprietorship.

The fact of the matter is that most independent businesses rarely turn into large enterprises; more often, sole proprietorships truly are just that - a great way for individuals to have a business that provides them with the income to sustain a certain lifestyle, doing the kind of work they truly love. I wonder if there is a short film that illustrates a successful sole proprietorship (that doesn't necessarily turn into a large enterprise, that then might get cross-wise of anti-trust, etc.). That way, you establish a more realistic sense of what is possible for someone going from unemployed to running their own business.

And I do understand that the point of the film is to illustrate the temperament of a successful sole proprietor - that being said, I think that message gets lost by the end of the film.

5.0 Preparation of C, E, SE, Form 4562, and 1040 Tax Returns

Overall, I think this is a great course, and is something I would encourage unemployed folks to take (though it might be in segments - not the whole thing at once). It is a terrific overview of what it takes to set up a sole proprietorship; and I love the addition of the self-assessments that enable an individual to see whether running their own business may or may not work with their personality and preferences.

SR's Email regarding the evaluation process.

Hi Debra -

I just finished the course (had to speed through the last section or two). Firstly, this is a truly impressive, and useful course - I can only imagine the amount of careful conceptualization, design, planning, and development time this took to do.

Each section is carefully thought out and well set up, organized, and the content is well presented and understandable (no small feet with accounting principles!). The interactivity is well done, and well balances the lecture / tell portions. Sometimes there is a lot of text on a slide, which I don't know is avoidable given the material. That being said, it might be somewhat difficult for those with short attention spans or for those who strength isn't reading to comprehend everything. The voice over is super helpful, to be sure; I can see the possibility, though, that some people may have to repeat slides and content to understand everything.

The quizzes were helpful and well-placed, I thought. I also appreciated that I could do the course on my iPad (once I downloaded an Articulate app). That was really cool.

Two constructive comments:

First, in your introduction when you are reviewing the employment numbers: I would be careful making generalized comments about the mental and emotional state of those who are unemployed (e.g., "can see some people going postal..."). I caution against that because we don't know what really is going on with individuals who are unemployed - some choose to be, others do struggle, others are just going through a cycle, and frankly, some don't need to work. I think you can say that having as many people unemployed as there are in the US today likely has adverse impacts on our economic growth ability, as well as potentially impacting individuals' ability to provide for themselves and their families, etc. While it is true that some people do become depressed, etc., from being unemployed, it's not everyone (which is kind of what you are intimating).

Second, while I love the short animated film from 1948, I fear that it is overly simplistic for today's economy and business world, and not really relevant for establishing a single proprietorship.

 The fact of the matter is that most independent businesses rarely turn into large enterprises; more often, sole proprietorships truly are just that - a great way for individuals to have a business that provides them with the income to sustain a certain lifestyle, doing the kind of work they truly love. I wonder if there is a short film that illustrates a successful sole proprietorship (that doesn't necessarily turn into a large enterprise, that then might get cross-wise of anti-trust, etc.). That way, you establish a more realistic sense of what is possible for someone going from unemployed to running their own business.

And I do understand that the point of the film is to illustrate the temperament of a successful sole proprietor - that being said, I think that message gets lost by the end of the film.

Overall, I think this is a great course, and is something I would encourage unemployed folks to take (though it might be in segments - not the whole thing at once). It is a terrific overview of what it takes to set up a sole proprietorship; and I love the addition of the self-assessments that enable an individual to see whether running their own business may or may not work with their personality and preferences.

Thank you for inviting me to evaluate this - I am honored. If there is another place I should send my comments, please let me know.

Best of luck, and please stay in touch!

The table below (Table 11) reflects the scores on SR's Evaluation for the Introduction and all five units of instruction. My rating scored 82%! I am honored.

In (Table 11) SR's evaluation nets out to 82% overall success rate of my design.

Criteria	Intro rate	Lesson 1.0 rate	Lesson 2.0 rate	Lesson 3.0 rate	Lesson 4.0 rate	Lesson 5.0 rate	Criteria Points
Gaining Attention	SR-4	SR-4	SR-5	SR-5	SR-5	SR-5	28/36
Ease of Use	SR-5	SR-5	SR-5	SR-6	SR-5	SR-5	31/36
Introduces Content	SR-6	SR-5	SR-5	SR-6	SR-5	SR-6	33/36
Design Consistency	SR-4	SR-5	SR-4	SR-4	SR-5	SR-4	26/36
Instructional Sequencing	SR-5	SR-4	SR-5	SR-5	SR-5	SR-5	29/36
Instructional Content	SR-5	SR-4	SR-5	SR-6	SR-5	SR-5	30/36
Overall Experience	SR-5	SR-4	SR-5	SR-6	SR-5	SR-5	30/36
Unit Points	*34/42*	*31/42*	*34/42*	*38/42*	*35/42*	*35/42*	*207/252*
Rating	*81%*	*81%*	*81%*	*88%*	*83%*	*83%*	*82%*

Table 11: Rate Table for Expert Reviews of Evaluator 1

Expert Review Ratings (Appendix V) Evaluator #2 JB; Grievance and Appeals Compliance Officer

JB works with for a public Medicaid benefits program as a grievance and appeals compliance officer and his clients are members of the Medicaid program.

JB's comments for each section of the Evaluation.

Introduction

I think this introduction gives a good overview of 1) what the course is about, 2) the instructor's motivation for creating the course, and 3) how the course is going to go.

The Needs Assessment is a good statement of purpose. 101 million is a big pool of people, but I think that within that group there is a sizeable population who could fit the prerequisites, who are willing to give it the "old college try."

Goals and Objectives section gives a good rundown of the course, section by section. The narration is very personable and friendly. It is very good that you let people know at the outset that Lesson 3 is "a pretty full course" because they need to be prepared for this. It is far longer and more comprehensive than the first two, which may come as a surprise to some, so it's good that you alert them. The course is a holistic process; it starts by getting the learner interested in the possibility (1), shows the learner how to get their legal ducks in a row (2), then walks the learner through the nuts and bolts of an accounting system and end-of-year taxes, step by step (3, 4, 5).

The musical theme at the start of each chapter is an effective wake up call.

1.0 Are You Ready for Economic Independence in the 21st Century

It's good that you can keep retrying the pretest until you get it right. The results only provide a correct percentage when you are 100% correct, though. Otherwise you get "0%", which is not accurate.

This is almost a sort of "Intro, Part 2". It's all about whetting your appetite for what's to come. The pretest really shows you much of what you will be learning in Lesson 3. Here, you see a couple preparing to launch a sole prop business (yes, married couples can be a sole prop), an almost 70-year-old movie that, in its Disneyfied way, actually provides a very good overview of how entrepreneurship in a regulated capitalist system is supposed to work when run properly.

Lots of outside links, good "know thyself" grounding. This lesson is very short and sweet, but the links offer hours of provocative thought.

2.0 Obtain Business License and Business Bank Account

The variation between kinds of movies (GoAnimate cartoon, interview and screenshot) are nice for holding attention and keeping the input from being monotonous.

Screen capture movies look clear. The pace is deliberate which is good for learners who are new to all this information.
I feel like I'm sitting right next to the instructor as she walks me through the process of business registration.

This is a very short lesson but there is plenty of good information to be had.

3.0 Set up a GAAP Accounting System, Code and Reconcile

The pretest result for a correct answer reads: "Awesome! You to that right!" It was clearly meant to say something else.
This is a long lesson, and you have to stay with it. This is not a bad thing. You get a real detailed crash course in accounting here. A learner may go "why do I have to go through these 'four assumptions', 'four principles', 'four constraints', etc. when I just want to do my books?" The learner has to go with it, because this is the foundation of a good accounting system, and they need this as background. Just as Lesson 1 provided all of the self-knowledge tools that invite the learner to comprehend the necessary mindset to take this step into a new empowering adventure, so this portion of the lesson does for accounting.

Note to learner: when in doubt, pause, look at the graphic, run it back a little. There's a lot to absorb!

I like the way the contrasting features of Cash and Accrual slide towards each other. Accrual is clearly more attractive than Cash, but you need to understand both. Later you will need to convert to Cash for taxes. Good explanation of terms (as in credit).

When we get to 3.0.3, we have a lot to get through. A fresh ambient musical theme helps move it along, especially when the instructions are all visual and there is no voiceover. Nice clear explanation of the Chart Of Accounts.

The section where you guide the learner through the building of a Chart Of Accounts from scratch is really well presented, I think. Starting up a QuickBooks accounting system can seem like an imposing task, and you lead people through the process in a very deliberate, orderly fashion, which I think will help our potential entrepreneur feel more secure and grounded in what he/she is doing. I like that you emphasize FIRST creating each parent account and not doing the sub-accounts until you are done. This is crucial, and sets a precedent of orderly thinking. I would recommend a little more explanation of Equity Accounts on slide 3.0.3.20.

The balance of narration and music is good in general. The little musical interludes kind of wake you up and draw your attention if it is potentially starting to wander. The reconciliation instruction screen on the Bank Rec slide (3.0.6) pops up while you are still telling learners that it is about to come up, obscuring the link to the Intuit tutorial. You have to rewind back on the timeline to find that link again.

4.0 Production of Financial Statements, including Accruals

On the 4.0 introductory slide, if you don't click "Next" and let it play out, it jumps to the 5.0 introductory slide. Clicking "Next" takes you to the correct slide. Lesson 4 starts by reinforcing what we have learned in Lesson 3. This is a nice review. Change narration on slide 4.0.1.2 – there is only one page! Elaborates well on each parent account and what they're for.

What happens to 700 and 800 accounts at the end of the year? Hold that question till lesson 5. Customer Balance movie looks good now. Post-Test did not seem to work the first time, but when I hit retry it did work.

5.0 Preparation of C, E, SE, Form 4562, and 1040 Tax Returns

Good "save" regarding the high profit of our fictional biz entity. Appropriate spin here: "bear with me, we're going to learn A LOT!" Small typo in slide 5.0.0.4: "This *movies* lasts for 8 minutes and 9 seconds."

The learner might see the 1040 instructions download link before you do, but you get there soon enough in the movie. This sequence of movies is valuable. I

could probably do our taxes with this instruction as a reference.

Good walking through the expenses in slide 5.0.2. You explain well why some overheads would be counted as 75% rather than 100%. Also the adjusting out of sales costs because this is cash is explained clearly. There are moments of "let's see, what do we do next?" which humanize the training and actually serve to keep things slow enough for the learner to follow along.

Once the Excel sheet is done, you can feel confident about filling out the IRS forms, I think. (Slide 5.03 stops at 6:49. Refreshed the website and the video continues past 6:49 with no issues. Maybe the video needed to buffer.) Second time around, Slide 5.0.3 (Schedule C) plays without incident. Nice step by step instruction.

It's good that you show how each form relates to the others. Very helpful. Just when, in the 4562 movie, I'm starting to think, "this is complicated", you laugh and say, "Now I KNOW this is complicated!" That's nice. Thank you. That kept me paying attention. The repetition of the 75% depreciated amount helps to get it across. Slide 5.06a really teaches a lot that's totally new to me. I think I'll need to even review that one for my own understanding. One small note on Slide 5.06b: The opening slide before the movie needs a little more time to read before we cut to the movie, possibly with some ambient music. Perhaps the learner could pause to read it thoroughly, but the learner doesn't really know how much time he/she has to read before the movie pops in. The Slide 5.0.6b 1040 movie lets our learners know that if they do achieve success and make a lot of money, things get a little more complicated, but it's nothing they can't handle.

That was long, varied, absorbing and fun. Congratulations and thank you!

JB's Email regarding the evaluation process.

Here it is!

The table below (Table 12) reflects the scores on JB's Evaluation for the Introduction and all five units of instruction. My rating scored 94%! I am happy!

Evaluator #2 Rate Table

Criteria	Intro rate	Lesson 1.0 rate	Lesson 2.0 rate	Lesson 3.0 rate	Lesson 4.0 rate	Lesson 5.0 rate	Criteria Points
Gaining Attention	JB-6	JB-5	JB-5	JB-5	JB-6	JB-6	33/36
Ease of Use	JB-5	JB-5	JB-6	JB-5	JB-5	JB-6	32/36
Introduces Content	JB-5	JB-6	JB-6	JB-6	JB-6	JB-6	35/36
Design Consistency	JB-6	JB-6	JB-6	JB-6	JB-4	JB-6	34/36
Instructional Sequencing	JB-6	JB-5	JB-6	JB-6	JB-4	JB-6	33/36
Instructional Content	JB-6	JB-5	JB-6	JB-6	JB-6	JB-6	35/36
Overall Experience	JB-6	JB-6	JB-6	JB-6	JB-5	JB-6	35/36
Unit Points	*40/42*	*38/42*	*41/42*	*40/42*	*36/42*	*42/42*	*237/252*
Rating	*95%*	*90%*	*97%*	*95%*	*86%*	*100%*	*94%*

Table 12: show scores for Rate Table for Expert Reviews of Evaluator #2

Expert Review Evaluator #3 (Appendix V) MR; Public Administrator/Analyst

MR works for the US Department of Justice in San Francisco and is familiar with training needs of released prisoners. MR's evaluation rates this program really high at 100%. I can only speculate that her rating compares this work with other PPT text only trainings.

MRs Comments on each section of the evaluation.

Introduction

As a user, I liked the design and felt interested right away to get into it.

1.0 Are You Ready for Economic Independence in the 21st Century

It is a lively and dynamic pace, and the user feels comfortable of having the option to move backward if necessary. I felt it was excellent to get background information and facts in this section with the description of some basic facts and numbers that add to the importance of this training.

2.0 Obtain Business License and Business Bank Account

I found this section extremely well guided, it is obvious the instructor has a background in accounting. However, at no time does the user feel intimidated by this information.

3.0 Set up a GAAP Accounting System, Code and Reconcile

As it has been throughout the course, as the user, I feel the incentive to keep going, to reach the end of the section as well as the assessment test.

5.0 Preparation of C, E, SE, Form 4562, and 1040 Tax Returns

I found comforting and incredibly useful that I would get help learning how to prepare different tax forms

MR's email response to evaluation:

Hi Debra,

I'm attaching the evaluation forms. Let me know if you would like me to add something else.

Also, in your presentation I notice a couple of typos:
1) in your statement about yourself: "My loans *_costs_ $56..."
2) under "Navigation Help Screen": I would insert the apostrophe in _Lets_...

Wish you the very best,

Expert Review Evaluator #3: MR Results Administrative Analyst, US Dept of Justice

Criteria	Intro rate	Lesson 1.0 rate	Lesson 2.0 rate	Lesson 3.0 rate	Lesson 4.0 rate	Lesson 5.0 rate	Criteria Points
Gaining Attention	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Ease of Use	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Introduces Content	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Design Consistency	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Instructional Sequencing	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Instructional Content	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Overall Experience	MR-6	MR-6	MR-6	MR-6	MR-6	MR-6	36/36
Unit Points	*42/42*	*42/42*	*42/42*	*42/42*	*42/42*	*42/42*	*252/252*
Rating	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*

Table 13: shows Rate Table for Expert Reviews of Evaluator #3

All of the evaluations will be in Appendix V for review.

SECTION 5 - SUMMARY AND CONCLUSIONS

5.1 SUMMARY

The unemployed, the underemployed, the residual poverty class, the non-violent prisoner, and incidentally anyone with an entrepreneurial spirit can benefit from the 21st Century Paradox: Training the Unemployed for Self Employment in Services Industries (TUSESI) instruction designed and developed for their benefit. I combine experiential, social, multimedia, and intellectually diverse elements with my own existential will to transfer new knowledge to end poverty, as we know it. My learners will have an edge. They will walk through opportunities to redefine themselves, or to define themselves for the first time, based on free personal resources available through links in the course to the web. When they complete the Introduction and all five units of this guided self-paced instruction, they will discover themselves to be self-regulated, well informed business operators, with real life opportunities to reproduce materials successfully with a new attitude.

The MA of Arts 894 package will include one movie of an overview of the entire instruction recorded in Articulate Replay. I narrated the overview, demonstrating features, assessments, pretest, post Test and evaluation results to demonstrate those features. This amazing product comes with the Storyline 2. The length of the movie is 1hr, 34 minutes, 10 seconds, and the size of the media is only 163 MB. I am very impressed and look forward to more development in the Articulate line of products. I also include a menu of items, the Design Document, and a word document that holds all of the slides of the full

instruction for perusal. Those pages that have multiple graphics will not look very well in the graphic because the slide doesn't follow the timeline and show stages, but everything at once. Luckily there are only a few of those. The persistent website for the full instruction remains the same at https://www.earcandleproductions.com/2tusesi/story.html.

5.2 CONCLUSIONS AND FUTURE DEVELOPMENT

This course, designed to be disruptive and ill defined, launches into a capitalist economy about to reach its best opportunity for success before our economy enters into its next phase. I do not think the next phase will be socialistic. I think it will be more realistic. In this next phase, I think individuals will be educated to recognize that action creates energy, and where there is no action, entropy ensues with the decay of human lives gone to waste. I think financial accounting will become a general requirement, and knowing how to produce and interpret financial statements and prepare tax returns will be vital knowledge.

To reap the rewards of an active and independent life ready to meet the needs of the world without debt and without sloth and torpor requires a new spirit of independence and willingness for leaders to build in incentives and protections for small business service providers. To these ends, this training will be a good start in that direction.

When learners choose to do the hard work of the contents inside this course, I want them to feel enlivened and excited by all of the media events and activities meant to refresh a weary point of view about work. I hope to lead individuals to dig deep into the heart of

their own Arts, Sciences, and humanities to discover a service they can provide to propel them to economic independence inside of an existential life.

The other choice is continual judgment from a society already hurling toward absence in a world of ambiguity lost in the conundrums described by one who got out: Jean Genet (Genet, 1910-1986). The admired Jean Paul Sartre (Sartre, 1905-1980) who was the mentor of Genet, and who became the father of existentialism, and one of my heroes, lends humor and heart to my spirit in this adventure. Life did not make sense to me until I discovered French literature and embraced those principles into my own version of an existential life, not in isolation, but inside large conference rooms with hundreds of people that shared their experiences in such a way that my own stood out. I started my own business in this spirit and I think others could find their freedom through this course. Reading Jean Genet is not the easiest venture, but the conundrums inside his work are powerful medicine.

I realize that the biggest promise of this project would be to have it fully funded to train learners all over the world, licensed by governmental agencies, and transcribed in many languages. It could be adapted to local regulatory agencies to be compliant within local, state, and federal guidelines and local rules for business registration and promoted nationally and internationally to train the unemployed to start their own small services businesses and to become financially independent.

The promotion and adoption of the training could take the pressure off corporations to hire full time people for jobs better outsourced as needed to new service providers for an

hourly fee, paying twice the wage per hour, but resulting in less hours and no payroll tax. From that, new opportunity for trainings can develop. Then business owners can afford their own health insurance, schedule time for their families and vacations according to their own time schedules, needs, and budgets. When small business are profitable, there are more tax dollars in our treasury. With more tax in our coffers, there will be more to help those in need.

The end game would be to end poverty. I realize this may not happen in my lifetime, but it would be awesome, if, in time, it leads to programs that will pick up that game as a realistic goal and just dig in to excite workers about new possibilities. I am a young 65 year old unwilling to fill out any Medicare forms just yet! I got lots to do until I am 100.

If I could talk to each one of my learners privately, I would tell them that it is best to walk quietly, do what you need to do, commit to the goals and objectives you set up for yourself, and most of all, keep a Excel workbook with tabs for every project you start. Be sure to start all tasks with a verb. Moreover, be sure to highlight them in yellow as they complete so that you can see three things: 1) what remains to do, 2) what to scratch off as inauthentic tasks you will never really do, and 3) what tasks are completed, reflected back to you as a page full of yellow sunshine. This is the fodder from which comes the build of self-esteem.

Currently all of my ITEC products are located at my Nicholson Business Services website. I started a Moodle Site at www.earcandlemedia.com. My husband and I have a vast library from our collective education and life interests, so we are going to continue to develop

trainings that help learners reunite with their own interests in Arts, Sciences, and the Humanities. I want my learners to join in discussion boards and provide business networks for independent small service providers to build businesses and to access new learning throughout their lives.

In conclusion, I thank all of my teachers throughout my years for helping me learn how to learn and for inspiring me to train others. I am available to assist teachers as they transition their courses into digital online multimedia enhanced instruction. I also want to contract services with businesses for fees. Contact me to transform your PowerPoint text-bound training documents into lively and enjoyable Articulate Storyline 2 projects your learners can sense, actively process, integrate with prior knowledge, and transfer into long-term memory.

A shout out to potential corporate clients: training that works increases ROI. There is a formula to track productivity increases over time and I have it! My next goal is to put my education and this formula to good use at Ear Candle Productions: Training Division.

Or I might go for a PhD at Stanford in the TAPS program and finish my earlier desire to train performers to access authentic existential acts that matter. People suspend disbelief when they watch performances and film. Another idea is to start teaching performance arts to the public for fees. I think that would give me the most energy. Of course, my students would engage in my training projects online as part of their process.

Special thanks to my Advisor, Dr. Patricia Donohue.

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APPENDICES