

SAN DIEGO
MESA COLLEGE



Program Review

Summary and Reflections with Unit Goals, Action Plans,
and Updates

Instructional Program - Accounting (ACCT)

Executive Summary

Describe the successes and challenges your unit has faced since the last comprehensive review.

Accounting has seen steady enrollment throughout and post pandemic with the return to campus. Enrollment in both online and face to face classes remains consistent, although online courses do appear to be favored by students.

Fall 2023 Overall Accounting enrollment was 945 students at Mesa, with a capacity of 1,040. We had 26 sections, 22 of which were our core transfer courses (Financial & Managerial Accounting). The adjusted fill rate for our program overall was 91% with 0 in low demand and 50% in high demand. For Fall 2023, enrollment is at 812 students (capacity is 880) in our core transfer courses (116A/116B) with adjusted fill rates of 92% (college average adjusted fill rate is 87%, 30% high demand). We have 22 sections for these 2 core courses, 50% of which are high demand. Accounting has a waitlist of 35 (13% of WL capacity) with 50% of our sections with waitlists. Fall 2023 FTES was 120 (136.7 max), with 18.41 productivity.

Spring 2023, enrolled students: 962 students; 776 in Fully online courses, 114 in on campus, and 72 in partially online courses. The adjusted overall fill rate was 96%, online was 97%, on campus 95%, and partially online was 90%. We had a total of 25 sections (20 online, 3 on campus, 2 partially on campus). Fill rates in Fall 2022, were 91%, 98% for online courses and 72% for on campus classes. There were 19 online and 6 on campus in Fall 2022. Fall 2022 we had 914 students enrolled, with 25 sections. 741 students were online students and 173 were on campus students. Spring 2020, fully online we had 89% fill rate, 97% for fully online courses, 85% for on campus, and 79% for partially online courses. Overall, our online courses have higher fill rates that our overall program and the college/district as a whole.

In terms of enrollment productivity, our core transfer classes showed an average class size of 37 with a productivity of 18.60. Overall, our program had an average class size of 36 students and a current productivity of 18.41. Core transfer classes had 109 FTES (123.4 max) for 18.60 productivity.

We have found students continue to prefer and enjoy the flexibility afforded by asynchronous courses. Our students continue to perform at the same level or above our students who take face to face courses. Many of our faculty have continued to improve their online courses through course redesign by way of professional development classes, workshops, and events. Our faculty also continue to participate in professional development within the discipline, as two faculty members participated in the Strong Workforce Faculty Institute 2.0 and one faculty member attended TACTYC (Teachers of Accounting at Two Year Colleges) in Spring 2023 and plans to attend in Spring of 2024.

We face challenges with the diversity of students enrolled in our courses, specifically African American students. We will continue to strategize and develop ideas to encourage and increase not only enrollment of African American students, but also their success and retention rates. In terms of success, retention, and enrollment, online courses (overall & transfer level only) outperform both on campus and hybrid courses in our discipline. It's also important to note that productivity of our online classes also outperforms the other two.

If applicable, describe any major curricular or service changes your unit has engaged in and the impact of those changes since the last comprehensive review.

If applicable, describe the impact of any new resources (human, fiscal, etc) on the unit and/or action plan implementation.

If you assess OUTCOMES, please confirm that the outcomes have been reviewed for accuracy. If you do not assess Outcomes, skip this question.

Reviewed & Accurate

Summary and Reflection

Related Documents for Charts and Graphs

Executive Summary Complete

Yes

Data Reflection

Trends observed in program/service area's data.

Overall, course success rates for the entire academic program have been steadily on the rise since the 2016/2017 academic year. In 2016/2017, the program success rate was at a low of 75%, however the program has enjoyed a steady and consistent increase thru all courses since then, climbing to high of 82% in 2020/2021, and then a small decline to 79% in 2021/2022.

Course Success Rates across the board for our program during and post-pandemic are slightly higher in online asynchronous (80%) and online synchronous (87%) as compared to hybrid (75%) and face to face (76%) modalities. The same trend holds true for course retention rates within the program (OA – 89%, OS – 97%, F2F – 81%, Hybrid – 89%). We had 56 awards for the program across the two-year span of 2020 – 2022, with the majority of the awards to women (67.9%) in the 30-39 age group (37.5%) and the 40-49 age group (25%). The demographics for these awards was to LatinX (33.9%) and White (28.6%), followed by Asian/Pacific Islander (25%). We continue to have low data for awards to African Americans and Filipino, both only at 1.8%.

Our fill rate is high for our program (91% for Fall 2022 and 99% for Spring 2023). Our fill rate was highest for the online modality across these two semesters respectively (98% and 101%) versus face to face (72% and 95%).

As can be seen from our data, our course success and retention rates continue to improve. Success and retention rates for online courses surpass those of face to face, and our students prefer an online format, although face to face modality demand remains strong.

Describe any equity gaps in the data. Are there differences and/or patterns observed by demographics (e.g.race/ethnicity, gender, age, etc.)

Our largest equity gap per enrollment by demographic as a program continues to remain with African American students. For our overall program, the equity gap for African American students is 14.4%, followed by LatinX at 9.7%. Examining the equity gap at a more granular level, for Financial Accounting 116A the equity gap was 17% for African American students and 11% for LatinX. For Managerial Accounting 116B, the equity gap was 7.5% and 7.6%, respectively. Both groups have had a consistently disproportionate impact in our programs for some time. When disaggregating further by gender, African American males have an overall course program success rate of 68%, and African American females have an overall course program success rate of 65%. For LatinX, males have a course program success rate of 73%, and females have an overall course program success rate of 75%. Females in our program have an overall course success rate of 78.7% and a course retention rate of 88.3%, whereas males have a course success rate of 77.7% and a course retention rate of 88.5%.

Related Documents for Charts and Graphs

Describe the discussion(s) that took place about the unit's learning outcomes assessment data.

Students in our program are exceeding targets year after year in our courses. No action is necessary, we will continue with current course content and teaching style, addressing any program or course changes as needed.

Data Reflection Complete

Yes

Practice Reflection

Describe current practices your program/service area has engaged in that you believe impact the above data trends and equity gaps.

We remain committed to addressing the equity gaps identified in our program above. We believe outreach to these groups via Work Based Learning events or student clubs could result in a positive impact to our program. We also believe our consistently high success rates are attributable to continuing education and professional development

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courses and programs our faculty are involved in, as well as course redesigns and equity analysis thru events like the Strong Workforce Faculty Institute.

What other factors (internal or external) might also impact the above data trends and equity gaps?

There may be lack of student engagement and participation which can skew data, specifically course success and retention rates.

Related Documents for Charts and Graphs

Practice Reflection Complete

Yes

Mid-Cycle Updates

YEAR 2 Updates (2023 - 2024)

Provide any edits or updates to the prompts originally documented in the Executive Summary section for Year 2.

Provide any edits or updates to the prompts originally documented in the Data Reflection section for Year 2.

Review Outcomes Report. Review the unit's outcomes assessment process for 2022 - 2023. Discuss connections to unit goals/action plans/resource requests.

Provide any edits or updates to the prompts originally documented in the Practice Reflection section for Year 2.

YEAR 3 Updates (2024 - 2025)

Provide any edits or updates to the prompts originally documented in the Executive Summary section for Year 3.

From the perspective of our students, everything remains consistent, and our data supports previous findings. Accounting has maintained steady enrollment throughout and post-pandemic with the return to campus. Enrollment in both online and face-to-face classes remains consistent, though online courses are still favored by students. Students continue to prefer and enjoy the flexibility of asynchronous courses, performing at the same level or above those in face-to-face courses. Many faculty members continue to improve their online courses through professional development, workshops, and events. Additionally, faculty continue to engage in professional development within the discipline, with participation in the Strong Workforce Faculty Institute 2.0, TACTYC and professional development events to improve the pipeline of students interested in accounting and pursuing a CPA degree.

Provide any edits or updates to the prompts originally documented in the Data Reflection section for Year 3.

Our fill rate is high for our program, which is a continuing trend. Fill Rates for accounting were 100% (high demand 21%), 95%, and 87% for Fall 2024, Spring 2024, and Fall 2023 respectively. Our fill rate was highest for the online modality across these three semesters respectively (100%, 93%, and 90%) versus face to face (103%, 100%, and 82%). It's important to note that we offer a much larger number of online classes per semester than on campus. And still have consistently strong fill rates.

Current productivity for all accounting courses at Mesa are 17.94 (as of November 2024). Fully online courses have a productivity of 18.25 versus 17.36 for on campus courses.

Overall, our course success rates are holding steady at around 79% for the past two academic years (2022/2023 & 2023/2024). Overall given our lower success rates in 2016-2019, we have an overall success rate of 78%. Course Success Rates for online asynchronous courses was 79% overall (81% and 80% for 2022/2023 and 2023/2024, respectively). Course Success Rates for face-to-face courses was also 79% (76% and 78% for 2022/2023 and 2023/2024, respectively). The same trend holds true for course retention rates within the program was 89%, which was representative in all modalities.

As can be seen from our data, our course success and retention rates continue to remain high. Success and retention rates for both online asynchronous classes and face-to-face courses are consistent. This is due to the continued enrollment of students who are primary parents/caregivers and employed. By offering online modalities

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that allow them to work on their coursework around their own schedules, we have not only opened access to education but also improved retention and success rates.

Females in our program have an overall course success rate of 78.7% and a course retention rate of 88.3%, whereas males have a course success rate of 78.3% and a course retention rate of 88.8%. Student Athletes in our program have an overall course success rate of 76.3% and a course retention rate of 90.3%, whereas non-athletes have a course success rate of 78.5% and a course retention rate of 88.5%. Two age groups have lower retention and success rates than other ages. 25-29 aged students have a 76.5% success rate and 87.4% retention rate. Students aged over 50 had a success rate of 72.9% and an 81.4% retention rate versus an overall success rate of 78.4% and 88.6% retention rate.

Our largest equity gap per enrollment by demographic as a program continues to remain with African American students. For our overall program, the equity gap for African American students is 13.9%, followed by LatinX at 10.0%. Examining the equity gap at a more granular level, for Financial Accounting 116A the equity gap was 15.4% for African American students and 11.5% for LatinX. For Managerial Accounting 116B, the equity gap was 9% and 7.4%, respectively. Both groups have had a consistently disproportionate impact in our programs for some time.

When disaggregating further by gender, African American males have an overall course program success rate of 66%, and African American females have an overall course program success rate of 65%. For LatinX, males have a course program success rate of 73%, and females have an overall course program success rate of 71%. 81% retention rates for African American Females, 82% retention rates for African American Males. 84% retention rates for LatinX females; 86% retention rates for LatinX males.

Accounting as a discipline has an equity gap. Per the AICPA 2021 Trends report, professional accounting staff at firms comprise 62 percent white, 5 percent Black, 24 percent Asian or Pacific Islander, and 7% Hispanic/Latino. Compared with the general US population, which is 75 percent white, 13.6 percent Black, 6.4 percent Asian/Pacific Islander, and 18 percent Hispanic/Latino.

Review Outcomes Report. Review the unit's outcomes assessment process for 2023 - 2024. Discuss connections to unit goals/action plans/resource requests.

In previous years, we have successfully completed assessments for courses 116A and 116B. This approach has consistently yielded positive results. Upon completing this year's assessments, there will be a meeting for the full-time accounting faculty to review the outcomes and determine the necessary next steps.

Following our initial discussion, we plan to convene a comprehensive meeting with all instructors of 116A and 116B to present our findings and assessments. During this session, we will invite feedback from both contract and adjunct faculty. It is important to note that adjunct participation in the assessment process is not mandatory, and the results from one or two sections typically do not significantly impact the overall assessment outcomes for 116A/B.

Proposed scheduling assessments for 201A in the fall and 201B in the spring.

Regarding the assessments for courses 120, 121, and 125. the necessary information will be input it within the next couple of weeks.

Contact for the faculty who teach courses 150 and 135 is in process.

We aim to complete the assessment of all our course offerings by the end of the 2024/2025 academic year. This will allow us to focus on developing plans for the next assessment cycle during the 2025/2026 academic year.

Currently, all Program Learning Outcomes (PLOs) are mapped to the Institutional Learning Outcomes (ILOs). However, the mapping of Course Learning Outcomes (CLOs) to PLOs did not transfer correctly. Our plan is to first map courses 120, 121, and 125. These courses will then be archived as they are not scheduled for instruction. Should we resume teaching course 125, we will need to address the extensive number of CLOs associated with it.

Provide any edits or updates to the prompts originally documented in the Practice Reflection section for Year 3.

We are dedicated to closing equity gaps in our program. We believe that engaging with these groups through Work Based Learning events or student clubs can positively impact our program. Our high success rates are due to our

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faculty's involvement in continuing education, professional development, course redesigns, and equity analysis through events like the Strong Workforce Faculty Institute. We have hosted CPA events for students in conjunction with sister colleges. One of our faculty members has been in discussions with accounting faculty at SDSU and attended their advisory board meetings to discuss opportunities for students and desired skillsets as students enter a 4-year university as an accounting major.

YEAR 4 Updates (2025 - 2026)

Provide any edits or updates to the prompts originally documented in the Executive Summary section for Year 4.

Provide any edits or updates to the prompts originally documented in the Data Reflection section for Year 4.

Review Outcomes Report. Review the unit's outcomes assessment process for 2024 - 2025. Discuss connections to unit goals/action plans/resource requests.

Provide any edits or updates to the prompts originally documented in the Practice Reflection section for Year 4.

Unit Goals, Action Plans, and Updates

Goal 1: Professional Development

Unit Goal: Encourage faculty to attend and participate in professional development activities, and to attend local and national level conferences to keep current with best practices, and to develop current accounting skills.

Goal Status: Active

Beginning Year: 2022 - 2023

Projected Completion Year: 2025 - 2026

Mapping

Mesa College Strategic Plan: Roadmap to Mesa2030: (X - Highlight the X to Align)

- **Scholarship - Objective 1:** Expand and prioritize professional learning experiences for all employees that create parity in outcomes across racial/ethnic groups and all disproportionately impacted groups (X)
- **Scholarship - Objective 2:** Evaluate and improve Diversity, Equity, and Inclusion practice in classroom environments, campus activities, departments, schools, and administrative units (X)
- **Scholarship - Objective 4:** Expand the use of innovative and high-quality teaching, learning, and support practices that achieve equitable outcomes and increase student success (X)

Action Plans	Action Plan Update
<p>Action Plan Status: Active</p> <p>Action Plan: Attend and participate in further professional development activities and course redesign workshops.</p> <p>Action Plan Cycle: 2022 - 2023, 2023 - 2024, 2024 - 2025, 2025 - 2026</p>	<p>Submission Date: 11/18/2024</p> <p>Action Plan Update: Faculty has continued to attend professional development opportunities as planned, such as TACTYC in Spring 2024. One faculty member has been in attendance to the advisory board meetings at SDSU as well as in discussion with their faculty to identify areas of opportunity for accounting students.</p> <p>Update Year: 2024 - 2025</p> <p>Action Plan Progress: On Track</p>
	<p>Submission Date: 01/29/2024</p> <p>Action Plan Update: Faculty attended TACTYC (Teachers of Accounting at Two Year Colleges) in 2023 and will attend in 2024. Also hosted CalCPA event at Mesa College in conjunction with Miramar College to promote accounting as a major and pathways to obtain CPA certification.</p> <p>Update Year: 2023 - 2024</p> <p>Action Plan Progress: On Track</p>

Goal 2: Reduce Program Equity Gaps

Unit Goal: Reduce the program equity gaps for all disproportionately impacted student groups by 5% each year over the next five years.

Goal Status: Active

Beginning Year: 2023 - 2024

Unit Goals, Action Plans, and Updates

Projected Completion Year: 2029 - 2030

Mapping

Mesa College Strategic Plan: Roadmap to Mesa2030: (X - Highlight the X to Align)

- **Community - Objective 2:** Develop activities, spaces, and programs that support a sense of belonging with a focus on antiracism, historically minoritized groups, and inclusion. (X)
- **Community - Objective 3:** Build a culture of communication that is evidence based, race conscious, institutionally focused, systemically aware, and equity advancing (X)
- **Completion - Objective 3:** Design and promote programs and services that intentionally target a reduction in equity gaps in completion outcomes (X)
- **Completion - Objective 4:** Support students' access to resources to mitigate the impact caused by technological and basic needs insecurity (X)

Action Plans	Action Plan Update
<p>Action Plan Status: Active Action Plan: Promote more contact with counseling and student support services. Action Plan Cycle: 2025 - 2026</p>	<p>Submission Date: 11/18/2024 Action Plan Update: One faculty member is currently networking with faculty at SDSU to identify opportunities for accounting students and to enhance the visibility of the major for all students. This discussion can serve as an avenue for faculty to secure discussions with student support services and counseling for our students. Update Year: 2024 - 2025 Action Plan Progress: On Track</p>
<p>Action Plan Status: Active Action Plan: Cultivation of Embedded Tutor Pipeline. Action Plan Cycle: 2025 - 2026</p>	<p>Submission Date: 01/29/2024 Action Plan Update: Faculty promotes student support in syllabi and through announcements in classes. Update Year: 2023 - 2024 Action Plan Progress: On Track</p> <hr/> <p>Submission Date: 11/18/2024 Action Plan Update: Faculty member continues to serve in role as accounting tutoring liaison in LRC. This presence has helped to serve our students in their achievements within the accounting major. Update Year: 2024 - 2025 Action Plan Progress: On Track</p> <hr/> <p>Submission Date: 01/29/2024 Action Plan Update: Faculty member currently serves as liaison between the tutoring center and accounting/business department. Update Year: 2023 - 2024 Action Plan Progress: On Track</p>

Unit Goals, Action Plans, and Updates