Overview

The Business Administration Department has created two pilot programs to enhance support to students enrolled in Financial Accounting. Financial Accounting is a lower division transfer-level course that is required for all business and computer information majors. Accounting courses in general are difficult for students as evidenced by the statewide success rates. For the past five years, success rates at MJC range between 50% and 62% (data dashboard). Financial Accounting proves to be a challenging course for most of our students. Many struggle because the content is foreign and the subject matter is cumulative in nature, all building upon the accounting cycle. Further, there is no prerequisite that students have to be college ready in math or English to enroll in the class.

Students who do not gain proficiency in the accounting cycle, presented over the first four to six weeks of semester, tend to drop the class or achieve less than a passing grade. Faculty continually seek to improve both student retention and success in this course. Over the past two years, two different interventions were piloted to support student efforts; Supplemental Instruction (spring 2014, fall 2015, and spring 2016) and an Accounting Boot Camp (fall 2016).

Summary of Events

Supplemental Instruction. The Supplemental Instruction (SI) pilot program paid for an individual with accounting experience to participate in class with students and then provide scheduled, facilitated study sessions outside of class time for any students who were interested in attending. The Supplemental Instruction pilot proved beneficial to student participants and provided ongoing, consistent support throughout the semester. The students who participated on a regular basis formed a cohort-like support structure, many of which enrolled in the same course section for Managerial Accounting (second course in the sequence). Although beneficial for students seeking support, the cost-benefit was deemed too high. The SI facilitator spent more time in the classroom than assisting students and despite efforts to accommodate student schedules, only a limited number of students could attend scheduled meeting times. Further, the division had to absorb the cost through their general fund budget. Based on the foregoing, faculty recommend discontinuing SI and to use a portion of the resources to enhancing services provided in the FH 114 accounting lab. Redirecting resources to the accounting lab will increase support and access to a broader range of accounting students.

Accounting Boot Camp. The Accounting Bootcamp was piloted in fall 2016. The Boot Camp consisted of an optional three-hour Saturday session where the accounting cycle was presented in progressive learning modules. Faculty reinforced key concepts, then students worked in small groups with assistance from faculty and staff. The event was well-attended and preliminary data indicates that retention rates in fall 2016 were higher in the two course sections that participated in the event.
Additional data has been requested to compare section success rates. It is recommended that the Boot Camp include additional sections in fall 2017 to gather additional data across sections and differing faculty.

**Recommendations**

Supplemental Instruction – although helpful to students, the cost-benefit does not support continuing this pilot. Faculty believe it would be more beneficial to provide additional tutoring support during high demand times in the FH 114 lab to support existing staff. Increased staffing during high-demand times would improve student access to specialized support services.

Accounting Boot Camp – the results of the boot camp appear promising. An optional intervention in the fifth week of the semester provided support and reinforcement of the accounting cycle to strengthen student confidence and to provide a foundation for success with the remaining content in the class. It is recommended that this pilot be expanded in the fall to provide access to all sections of Financial Accounting. It is also recommended that data continue to be collected and analyzed to measure effectiveness. Further discussion will need to take place regarding funding to support part-time faculty and staff who choose to participate.