

**Final Report
Accounting Department Innovation Grant
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(1) Project Goal: Statement of the problem or issue studied and its importance at CRC

Our project goal was to facilitate the focused study and reflective dialog of our full-time department faculty, so that we would all be better prepared to integrate our diversity program student learning outcome (P-SLO 7) into our instruction and course curriculum. P-SLO 7 states, “Upon completion of the accounting program, students will demonstrate the ability to relate and interact effectively in teams consisting of individuals with different interests, gender, backgrounds, and professions.”

CRC’s college wide student learning outcomes include diversity as an overarching college educational outcome. Moreover, the American Institute of Certified Public Accountants (AICPA), which governs the technical content of our discipline, has a goal to increase diversity in the accounting workforce. Hence, this learning outcome is important to the department, to the college, and to the accounting profession.

(2) Methods: Outline of the tools used to study the problem and the analyses conducted

Information Gathering: We gathered information pertinent to our project goal in each of the following ways:

- Reviewed print and electronic literature and summarized various effective strategies to infuse diversity into instruction and course curriculum. This information was shared among the four of us, and we discussed the ramifications of our findings.
- Interviewed Michael Carney to obtain best practice ideas and strategies utilized in the MESA program that might be applicable to the accounting program.
- Dialoged with industry representatives who serve on the accounting program advisory committee to obtain their perspectives.
- Consulted with members of the California Society of CPAs (CalCPA) to assess the intent of the profession with respect to the diversity outcome.
- Consulted with Jeanne Edman, who shared her recent research regarding student perceptions of their experience at CRC. Approximately 130 students who participated in her study were accounting students.
- Obtained demographic data by race/ethnicity and language for the last five years for the accounting program and for the college as a whole. Analyzed and compared the two data sets in order to consider ramifications for our program.
- Reviewed the recently completed follow-up study of accounting conducted by Los Rios Institutional Research.

Dialog: We met as a department several times to share findings and engage in reflective dialog. These discussions included a review of our findings and thoughtful consideration of the implications for our diversity program learning outcome. Our findings are summarized in the following section.

(3) Results Summary: Overview of what was learned

- Our program enrollment is extremely diverse. Of 5,808 enrollments over the past 5 years, the largest percentages by race/ethnicity were: White, 24.8 percent; Chinese, 12.1 percent ; Vietnamese, 11.2 percent ; Black, 10.1 percent; and Mexican, Mexican American, or Chicano, 7.8 percent. Approximately 23 different race/ethnic groups were represented in the total population. The largest enrollments by language group were English, 66.3%; Vietnamese, 7.2%; Cantonese, 6.3%; Spanish 3.3%. In total, 43 different first languages were identified.
- Accounting program diversity, as measured by race/ethnicity and language, includes a higher concentration of persons who identify themselves as one of several Asian sub-groups than does the college as a whole. In addition, the accounting program has a proportionately higher share of students for whom English is their second language than does the college as a whole.
- We have all observed in our classes that students, if given a choice, tend to sit by people who are similar to them. However, once students establish a seating location, they sit in that seat throughout the semester, whether or not they are near people more like them or less like them. We also observed that students tend to work with whoever they are seated by. Race/ethnicity and/or language may be a determinant of an initial seating preference, but it does not appear to be an indicator of students' willingness to work together when assigned "group work."
- We discovered at least four ways to think about diversity in our discipline of accounting:
 - Diversity can be defined as the ability to work with people who are different than oneself. (This is the definition we used in our P-SLO.)
 - Diversity can be construed as a curriculum content issue, such as whether or not to include information about international accounting standards as well as the generally accepted accounting principles followed in the United States. While the professional standards of the United States drive the curriculum content, we discovered several opportunities to comment and/or otherwise share diverse perspectives.
 - Diversity can be viewed through what some call the "triple bottom line." In addition to the financial "bottom line" most often associated with accounting, course content might include discussions of the social and political "costs" of decision making. For example, our course curriculum in managerial accounting provides opportunities for these discussions.
 - Diversity might also be defined as the range of methodologies and strategies an instructor uses to teach course content to a student population of diverse cultures, learning styles, and abilities.
- Our conversation with Michael Carney was particularly helpful in furthering our understanding of the challenges specially funded programs have in attracting persons of color, and helped us be more realistic about what we can and cannot hope to achieve.
- While the literature on diversity in higher education is rich, there is relatively little about curriculum in business and/or accounting. We did find studies and miscellaneous suggestions for STEM (Science, Technology, Engineering and Math) which we found somewhat useful as STEM and accounting are technical, math-based disciplines. Basically, the literature suggested that instructors develop group assignments, whether graded or ungraded, to help students practice working together cooperatively with individuals who are different from themselves.

- Our advisory committee provided a variety of suggestions and generally agreed that a diverse work force and the ability to work in teams made up of diverse individuals are critically important skills to be learned before entering the profession.
- The AICPA and CalCPA are committed to recruiting persons of color to the profession and, thus far, have found this to be challenging. For the most part, the profession defines diversity as a pipeline issue. Part of the reason may be that few students of color successfully progress through the accounting curriculum ladder, graduate, and become professional accountants with CPA or other certifications.
- The Los Rios follow up study indicates that students believe that they are prepared for work. The survey, however, did not include a question specifically related to one's ability to work with persons who are different from oneself.
- The Edman study basically indicates that students are comfortable working with others who are different from themselves; however, we need further work to understand how this translates to our accounting curriculum.

(4) Planned Implementation: List of changes you have planned for your program, courses, or activities based on what you learned.

- We agreed to use group activities as a conscious way to allow students to practice working with people who are different from themselves. We need to further dialog (perhaps with experts) on how to effectively do this. This is an area of identified need for professional development for our department, so that department members can develop skills in assigning group work.
- We will work with Jeanne Edman to develop a survey instrument to measure changes in attitude from the beginning of the semester to the end of the semester as a measurement of our P-SLO. It is possible we can adapt the survey she used to measure student perceptions across the college.
- We will continue our departmental discussions to identify additional strategies and/or assessments with which to address our current definition of diversity in our accounting program. In addition, we will continue to explore our definition of diversity, perhaps leading to the inclusion of one or more of the additional perspectives we discovered through our research this semester.

(5) Broader implications: Overview of the implications of your results for the larger college community and how others might make use of your results.

- Other departments may be interested in an expanded dialog. If so, time during our semi-annual flex days might be used to discuss diversity issues.
- We recognize that we may find diversity difficult to measure, in which case we may revise our assessment and/or our definition of diversity.
- We need further staff development, and we need to include our adjunct faculty and accounting instructional assistant in further dialog, in order to address the P-SLO programmatically.