March 23, 2020

To: President Jim Johnsen

Fr: Chancellor Cathy Sandeen

Re: Expedited Program Review Recommendations

Background
As requested, the University of Alaska Anchorage has undertaken an expedited program review as a result of budget cuts imposed by the governor and legislature. I have closely read the expedited program reviews that resulted from this process, reports and recommendations from the deans and the provost, as well as additional responses from some programs. I have also reviewed nearly 200 emails and letters as well as verbal input provided at approximately 20 meetings, including a large public testimony session. I have consulted with the chancellors at UAF and UAS regarding their recommended program changes.

I want to emphasize that all programs at University of Alaska Anchorage are high quality. All programs produce graduates who are prepared to address specific workforce needs. Our faculty are excellent and deeply committed to the UAA mission of teaching, scholarship, and service. Our programs provide a unique and vital sense of community, a sense of “home,” for faculty, staff, and students in those programs. These decisions are extremely difficult and in many cases heartbreaking. While we have been transparent, data-informed, and mission-driven as much as possible throughout this process, at the end of the day, these are judgment calls.

I am providing you with these recommendations, not because I want to make these decisions, but because I am called to do so given the situation the University of Alaska confronts. I believe these are the best decisions under the circumstances. UAA will contract and become smaller with a more focused mission. Much is retained under my recommendations and I am confident that this path forward will allow UAA to sustain excellence and the ability to continue to serve the region and the State of Alaska. UAA will remain Alaska’s vibrant open access urban/metropolitan university.

Please note I will continue to encourage all UAA programs, on all our campuses, to become more streamlined and efficient in producing graduates to meet workforce needs, while maintaining academic quality as defined by the faculty.

I realize these are recommendations only and that you will develop your own proposal and that the University of Alaska Board of Regents will make final decisions.

(Continued, next page)
Decision
I concur with the recommendations of Interim Provost John Stalvey dated March 9, 2020, with the following two exceptions:

**Anthropology (MA)**
Changed to Continued Review

**Marketing (BBA)**
Changed to Continuation
Appendix: Faculty Reductions from Expedited Academic Program Review

Community and Technical College

CTC is reducing by 3 lines following the program review outcomes.
Two retirements (not replacing), Aviation and Culinary & Hospitality in FY21.
For Fiscal Year 2022 we will need to reduce by an additional faculty member.

College of Engineering

One tenure-track non-replacement in EE in FY21 and 2 tenure-track non-replacement of anticipated retirements (1 in CE and 1 in CS&E) in FY22.

College of Business and Public Policy

The cost savings is through not replacing faculty. One term faculty in Logistics and another two tenure-track faculty in Information Science & Decision Science (MIS).

College of Arts and Sciences

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<th>Program</th>
<th>Tenure-Track Reductions after 1 year</th>
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The decreases in CAS are particularly large because they also include addressing the structural debt that the college has been carrying the past two FY.

College of Health

One non-replacement of a tenure-track faculty in Legal Studies and one non-replacement of a tenure-track faculty in Justice.

Total number of faculty lines reduced: 31.5.
Total estimated decrease is $3.25M from eliminated faculty lines outlined above.
Date: March 9, 2020

To: Cathy Sandeen, Chancellor

From: John Stalvey, Interim Provost

Cc: Karen Markel, Dean, College of Business and Public Policy
    Deidre Berberich, Associate Professor, Mat-Su College
    Stasia Straley, Professor, Accounting
    Talis Colberg, Director, Mat-Su College
    Susan Kalina, Vice Provost for Academic Affairs
    Claudia Lampman, Vice Provost for Student Success

Re: AY20 Expedited Program Review Findings – Accounting AAS

I have reviewed the dean’s findings, the program’s response to the dean’s findings, and the completed Expedited Program Review Template for the Accounting AAS.

Recommendations

My recommendation is to accept the decision and recommendations of the dean with the additional commentary that the program decrease the number of sections offered each semester, increase class size, and coordinate class offerings and mode of delivery across campuses. The program should more accurately communicate the professional purpose of the degree, so students know it is not designed to articulate into the BBA. Alternatively, the program could propose to change the program name to more closely align with the professional purpose. An interim progress report on all recommendations is due to the dean by March 1, 2021. The dean will submit a review along with the program’s interim progress report to the provost by April 1, 2021. A follow-up Program Review will be conducted in AY22.

Decision

Recommend Continued Review
AY20 Expedited Program Review - Optional Program Response to the Dean’s Findings Form

Date: 2/27/2020

To: John Stalvey, Interim Provost

From: Deidre Berberich, Associate Professor, Mat-Su Campus
Stasia Straley, Professor, Anchorage Campus

Cc: Karen Markel, Dean, College of Business and Public Policy
Talis Colberg, Director, Mat-Su Campus

Re: AY20 Expedited Program Review: Optional Program Response to Dean’s Recommendation

Program/s in this review: AAS Accounting

Program response to dean’s findings:

The Dean asked in her review, “does the AAS Accounting degree program make sense to have in the College of Business and Public Policy or is it better suited for the Community and Technical College whose focus is on the associate degrees and technical training?”

We would like to address that question. The AAS Accounting is best placed in the College of Business and Public Policy (CBPP) for several reasons. Although we are two separate degree programs, we are one integrated department. We work together in many ways. We have attached letters of support at the end of this response from each of the BBA Accounting faculty members.

In addition, the Dean stated in both of her answers in #2 Program Demand, Efficiency, and Productivity, and #3 Program Quality, Improvement, and Student Success how the AAS degree works well with the BBA degree. This shows support in her own analysis for leaving the AAS Accounting degree in the College of Business and Public Policy.

AAS Accounting faculty can provide teaching support if we are in CBPP. We have taught many classes in the BBA program, including Acct 201, Acct 202, Acct 301, Acct 409, and Acct 410. If we move to CTC, we will not be able to support the BBA program when needed.

Many times, AAS students continue their education and earn their BBA degree. The 60 credits from the AAS Accounting degree transfer directly into the BBA Accounting degree; students don’t have to take any additional classes to get their AAS in addition to their BBA. Because of this, we have many conversations in the department about curriculum planning. This will be more difficult if we are in separate colleges. We also encourage BBA Accounting majors to take Acct 101 and Acct 102 instead of Acct 201 for their introduction to financial accounting sequence as it’s so much more detailed and they get a stronger foundation. Curriculum and advising discussions will be more difficult (or not done?) if we are in different colleges.

In addition, it’s much easier to encourage students to continue on with their education when they are in the same building as upper division (UD) students and they are networking with UD students. They can participate in Accounting Club events more easily and get excited about their future possibilities. This is essential, especially in a time of declining enrollments in the BBA Accounting degree program (which was recommended for enhancement).
BBA Accounting students provide free tutoring to students taking the introductory financial and managerial accounting courses in both the AAS Accounting and BBA Accounting programs. This provides another networking opportunity and provides a learning opportunity for the BBA students. (As we know, being able to teach others is a good measure of how well one has learned the material.) If the AAS in Accounting is moved, it’s less likely that the students will be in close proximity in order to receive this tutoring and to connect with each other.

It is also beneficial to have the faculty in the AAS program available for the students in the BBA program. We have the work experience that they are looking to gain. For example, many students are interested in pursuing a CPA certification and more than half of the BBA graduates go into public accounting. The faculty in the AAS Accounting program have the CPA certification and can answer their questions about job placement, the exam, and recruiting, among others.

In fact, AAS Accounting faculty hold many events throughout the year for BBA students because of this crossover. We hold an Accounting Week Orientation which explains the year-long Accounting Recruiting Cycle for BBA students. We coordinate with Career Services to set dates for office visits, meet and greets, and Accounting Week (where companies come on campus to interview BBA students for internships and full-time positions).

AAS Accounting faculty are also partnering with Career Services to organize an Accounting Spring Break Career Trek for BBA Students. In this 3-day event over spring break, BBA students will tour 10 local businesses including CPA firms and governmental entities including IRS Criminal Investigations and the State of Alaska Division of Legislative Audit. They will have the opportunity to network with staff at these organizations and discover what it’s like to work for them. They will also learn about job openings, including internships and full-time positions.

AAS Accounting faculty also have served on the board of the Alaska State Society of CPAs (AKCPA) for many years, and have served on the Relations with Education committee. This committee focuses on connecting BBA Accounting students with CPAs to learn about the opportunities in public accounting. We are also able to publicize networking events and scholarship opportunities. In fact, one of our faculty members was elected as president of this organization. As you can see, having the AAS Accounting faculty stay in CBPP will greatly benefit BBA Accounting students.

We’d also like to address the Dean’s comment from #5 Commendations and Recommendations that, “current measures indicate that the program revenue does not cover the instructional costs for both campuses.” One issue is that in the fall of 2019 due to extreme budget cuts from the governor, one of the Acct 102 sections was cut. This section had 18 students in it and was taught by an adjunct, who receives compensation of $3,800. This cut impacted that financial measure negatively.

Also, we are currently developing an online version of Acct 222, Introduction to Computerized Accounting. This class has traditionally been offered face to face in fall semesters only. However, we will begin offering one section face to face in the fall, along with one online section in the fall and one online section in the spring. Two of these sections will be taught by adjuncts, who again, earn $3,800 per class. This modification will also address the Dean’s comment of considering our class offerings, schedule, and mode of delivery.

We are looking into moving our other classes online and finding highly qualified adjunct faculty to teach those classes in the semester that they are not currently being taught. This means that we will ultimately offer the
full program every semester either face to face or online. With the increased offerings being taught by adjuncts, the program revenue to instructional cost ratio will increase.

In conclusion, for the reasons listed above, the AAS Accounting degree belongs in the College of Business and Public Policy. In addition, we expect that our financial measures and course offerings will improve due to developments we plan to make over the next few semesters.

Letters of Support from each BBA Accounting Faculty Member to keep AAS Accounting in CBPP:

From Teresa Stephenson, Professor of Accounting:
I do not support the idea to move the AAS program out of the CBPP for a variety of reasons. First and foremost is because Stasia Straley is an integral part of the Accounting Faculty here at UAA. She has, in the past, served as the faculty advisor to the Accounting Club – which prepares our students for interviews, helps them network with potential employers, reaches out for speakers and other opportunities for our students to learn beyond the classroom. She stepped down from this significant service this academic year because she is the current President of the Alaska AKCPA – again, significant service that benefits all the accounting students, AAS and BBA, and the faculty as well. Just those two items exemplify the synergy between the AAS and BBA programs. The AAS program is also a feeder program into the BBA. AAS students on the UAA campus interact with and meet upper division students, talk about the program and job opportunities, and move into the BBA. Losing that synergy will be a disservice to the State of Alaska as its employers attempt to fill accounting and bookkeeping positions with qualified applicants. I think that due to the synergy and momentum that these two programs currently have, splitting them up would weaken them both.

Teresa Stephenson, CMA MPA PhD
Professor of Accounting
College of Business & Public Policy
University of Alaska Anchorage

From Gökhan Karahan, Department Chair, Professor of Accounting:
Dear Provost Stalvey,

I am writing this letter on behalf of our AAS in Accounting program. Even though Dean Markel does not explicitly recommend moving the AAS program to CTC, she poses the question of if our students and workforce needs would be better served if the AAS program indeed moved to CTC. I think doing so would have very adverse consequences in terms of losing synergies and benefits that currently exist and incurring higher transaction costs in terms of difficulties in advising, curriculum coordination and quality control down the road.

First of all, the director of the AAS program, Professor Stasia Straley is also an integral part of our BBA Accounting program. Historically, she has taught not only the AAS courses but also some important BBA courses such as our “make and break” course, Intermediate Accounting I and both personal and corporate tax courses. Her intellectual currency is one we cannot afford to give up. I have been here for over seven years now and have myself taught a number of Intermediate I sections. I can tell you, even though I have not done a statistical study of it yet to see if my contention can be substantiated, that those students who have obtained their AAS degrees and decided to continue to receive their BBA degrees have performed better in at least the intermediate portion of the BBA program. In other words, as major league baseball have their “farm” teams, we do get extremely good crop of students from our AAS program. This becomes especially important when we are suffering from enrolment declines.
Even though our Ph.D.s do indeed help as much as they can, when it comes to answering questions about CPA examinations, requirements, etc., our two professors with CPA designations, Stasia Straley and Soren Orley, have more intimate knowledge and real life experience. This is especially important when most of our students tend to get employed by public accounting firms which without exception require graduating seniors to get their CPAs within a year or at the most two.

Professor Straley coordinates many of our BBA events. These events and workshops aim to develop our students’ very soft skills. There is very strong evidence that firms value softs skills as much as hard skills. You might have heard about our Accounting Week Orientation which aims to familiarize our students with the year-long recruiting cycle with activities culminating in office visits and meet and greets. All these activities are also coordinated with our Career Services. Currently, Professor Straley is organizing the Accounting Spring Break Career Trek where our BBA students have a chance to visit with ten local businesses including public accounting firms, IRS Criminal Investigations, and other governmental entities in order to learn about potential career opportunities.

Please know this: These activities are well organized and at the end of the day, firms do realize what we really mean to them. According to rumor, it costs somewhere between $15,000 and $20,000 to hire from out of state. Our ultimate objective is make sure our firms believe in us, our firms walk with us because we are a more efficient alternative for their hiring needs. My job as chair is to hopefully transform this symbiotic relationship to a plane where our students will have scholarships, internship and employment opportunities. For this plan to work, please understand I cannot do it without Professor Straley’s undying contribution to my program. Please know we will have a great advocate for our cause as she is the incoming president of the Alaska Society of Certified Public Accountants (AKCPAs).

On a different but related note, I am not sure if it is sound to shift all AAS programs to CTC. I was just looking at the College of Health AAS programs and realize that our students and external constituency can be better served if these programs are managed under their specific discipline in terms of not only efficiency but also effectiveness of these programs. This is especially true for the AAS in Accounting program.

I would like to thank you for reading this rather long appeal letter and wish wholeheartedly all of you in the upper echelon foresight as you all go through the unpleasant and emotionally draining tasks of how best to assure the structural integrity of our programs and, to be honest with you, our very university.

Sincerely,
Gökhan Karahan, Chair
Department of Accounting and Finance
College of Business and Public Policy
University of Alaska Anchorage.

From Soren Orley, Associate Professor of Accounting:
The BBA Accounting program was identified for enhancement. I think taking the AAS in Accounting from CBPP is actually going to do harm to the BBA Accounting program versus enhance it.

The second point is that ACCT 101 and ACCT 102 count as the equivalent of ACCT 201, and are prerequisites for ACCT 301, Intermediate Accounting. ACCT 301 is a very important course for accounting majors, and many potential employers use it to gauge how good a recruit is. We lose control of ensuring that the students are properly prepared for ACCT 301 if we transfer the AAS program to CTC. This not only hurts the program, but hurts our reputation in the community with our potential employers.
From DJ Kilpatrick, Associate Professor of Accounting:

Dear Interim Provost Stalvey,

In her review of the AAS Accounting Program, Dean Markel floated the question, “Also, does the AAS Accounting program make sense to have in the College of Business and Public Policy or is it better suited for the Community and Technical College whose focus is on the associate degrees and technical training?” As one of only five full-time accounting faculty, I am frankly quite surprised to see the question raised. Without doubt, it would be highly detrimental to both the BBA Accounting program and the AAS Accounting program to move the latter out of CBPP.

As clearly and repeatedly noted in the program review for the BBA Accounting program, there is much crossover between the two accounting degrees. For example:

- Students in the AAS Accounting program are required to take ACCT A202, which is also required of all BBA students (accounting or otherwise).
- BBA Accounting students are encouraged to take ACCT A101 and A102 (offered through the AAS program) in place of ACCT A201 (required in the BBA program).
- BBA Accounting students are encouraged to take courses offered only through the AAS Accounting program as electives.

A number of students who earn their AAS Accounting degree continue on to earn their BBA Accounting degree. Curriculum planning, advising, encouraging student engagement, and communication are among the many factors contributing to student success that overlap between the two programs. Student success in both programs would suffer by moving the AAS Accounting program out of CBPP.

Furthermore, Prof. Stasia Straley is the sole faculty member in Anchorage who has kept the successful AAS Accounting program running for many years, in spite of an ongoing lack of resources that was noted during the Prioritization exercise a few years ago. Prof. Straley also provides considerable crossover support in the BBA Accounting program, and her loss would create tremendous problems. Prof. Straley has taught a number of courses in our understaffed BBA Accounting program, she spent many years as the Accounting Club advisor, and she is a key player in our very successful recruiting/placement activities. Not only does Prof. Straley have strong ties with BBA Accounting alumni, she also has strong ties to the Anchorage accounting community and is President-Elect of the Alaska Society of CPAs. Prof. Straley is a very high-profile contributor to professional accountants and the “face” that many think of with respect to UAA accounting faculty. Moving her out of CBPP would send a very bad and confusing signal to the Anchorage professional community, including our many alumni.

In summary, in answer to the question of whether the AAS Accounting program should be moved out of CBPP, I think the answer is clearly no. It would do significant harm to the students, faculty, and other stakeholders in two programs for which there is considerable demand.

Sincerely,

D.J. Kilpatrick, Ph.D., CMA

Associate Professor of Accounting
Program/s in this review:
AAS Accounting

Specialized accrediting agency (if applicable):
N/A

Campuses where the program is delivered:
UAA, Mat-Su

Members of the program review committee:
- Deidre Berberich, Associate Professor, Mat-Su
- Stasia Straley, Professor, UAA

1. Centrality of Program Mission and Supporting Role

The AAS Accounting degree program serves the local Anchorage business community by meeting workforce demands. Program faculty maintain close relationships with employers and accounting practitioners to stay current with the job market demands.

2. Program Demand (including service to other programs), Efficiency, and Productivity

There is a shortage of qualified bookkeepers in Alaska and nationwide and faculty frequently receive requests from employers needing to fill bookkeeping positions. The AAS Accounting degree program helps meet this workforce demand. Additionally, students who earn an AAS degree can be motivated to continue on to a BBA
The AAS Accounting degree program is designed so that students can easily transition into the 4-year BBA Accounting major.

3. Program Quality, Improvement and Student Success

The AAS Accounting degree program is designed to ensure that students have a strong foundation in understanding the operating cycle of a business. The Mat-Su campus has adopted Quality Matters for all online offering. The AAS Accounting degree program serves a distinct career interests and often students continue on to the BBA in Accounting program.

4. Program Duplication / Distinctiveness

The AAS in Accounting is also offered at the University of Alaska Fairbanks. An analysis should be completed to determine distinctiveness from other AAS Accounting degree programs in Alaska.

5. Commendations and Recommendations

The recommendation for the AAS Accounting degree programs to work together to develop and implement a coordinated schedule to provide a more efficient pathway for student success. This should include coordination of course caps, mode of delivery and schedule of courses, especially because the campuses offering the programs are geographically close. Measures of efficiency for both campus programs should be improved through this coordination. Current measures indicate that the program revenue does not cover the instructional costs for both campuses. Also, does the AAS Accounting degree program make sense to have in the College of Business and Public Policy or is it better suited for the Community and Technical College whose focus is on the associate degrees and technical training? Faculty focused solely on teaching and workforce development could better serve the students.

6. Decision

Continued Review: Program is required to address specific issues and to undergo another review within the next two academic years.
Submission date: February 10, 2020

Program/s in this review: AAS Accounting

Specialized accrediting agency (if applicable): N/A

Campuses where the program is delivered: Anchorage, Kodiak, Mat-Su

Members of the program review committee:

- Deidre Berberich, Associate Professor, Mat-Su Campus, drberberich@alaska.edu
- Stasia Straley, Professor, Anchorage Campus, scstraley@alaska.edu

1. **Centrality of Program Mission and Supporting Role (700 words or less)**

   Program faculty maintain close relationships with employers and accounting practitioners to stay current with the job market demands. Faculty members actively participate in local professional associations to develop networking opportunities for students. Program faculty also work closely with the extremely active and successful UAA Accounting Club, co-sponsoring employment and career-related workshops and supporting the tutoring program to improve retention in the introductory accounting courses.

   The program also uses accounting professionals and alumni as liaisons between the real world and the academic classroom. As adjunct faculty, classroom and workshop presenters and mentors, they help reinforce the expectations of employers as to the knowledge and skills needed, the importance of lifelong learning, and provide input into curriculum design discussions.

   There is a shortage of qualified bookkeepers in Alaska and nationwide. Traditionally many bookkeeping positions are filled by employees who were transferred into accounting positions from administrative-type positions and have only received on-the-job training. Many of them have no formal education. In addition, many work full time and are only able to attend college part time. We are able to help meet these needs by offering classes in the evenings and online. Also, students who earn an AAS degree can be motivated to continue on to a BBA degree program. Many times, employers are willing to pay for this continuing education.

   We frequently receive requests from employers needing to fill bookkeeping positions. One alumni emailed this comment: “Experienced bookkeepers: there are very few in Anchorage, it seems. How many people graduate with an AAS in Accounting? I have many clients asking me where to look, and I honestly have no clue where to find a bookkeeper that knows what they are doing.” This is true inside and outside of the Anchorage area.

2. **Program Demand (including service to other programs), Efficiency, and Productivity (7 year trend; 1400 words or less)**

   The AAS in Accounting is in high demand both in the state and nationwide. In the Prioritization report released in 2013-2014, the AAS in Accounting was placed as a Category 2 degree, or Consider for Enhancement. Only 30% of programs university wide were assigned Category 1 or Category 2. Programs considered Consider for Enhancement “have unmet demand or potential for growth.” This is certainly true for the AAS Accounting degree program.

   Comments from the report were “High functioning program with good mission alignment and up-to-date curriculum. Other similar programs offered throughout the state, but this one seems to have several unique factors and enjoys high, steady enrollments and degree awards. Faculty are connected to local industry/field and help place students in employment, and faculty productivity is excellent. Template provides concrete assessment data for students and discussion of how adjuncts are mentored – program is really committed to its...
students and their success. There is an empty faculty position with one faculty serving in administration, and this position should be filled.” This is still true in AY 2019-2020.

In the fall 2019 semester, we did a search for accounting positions requiring an AAS Accounting degree or equivalent experience. Our findings revealed 107 postings in total, with 75 positions in the Anchorage and Mat-Su area, 10 positions in Fairbanks, 13 positions in Juneau and 9 positions in other Alaskan communities. These positions varied from small to large companies, and included governmental entities, native corporations, banking, tourism, and the health industries among others. The table with search results is available upon request.

Not only is bookkeeping in demand in Alaska, but it is also in demand nationwide, as demonstrated by an article from the December 2019 issue in Strategic Finance, called “The Looming Bookkeeper Shortage.” This article highlights the continuing demand for bookkeeping services and the expected shortfall of qualified bookkeepers. A survey included in the article revealed that companies don’t outsource bookkeeping or accounting functions and expect to increase staff but are worried about being able to find qualified employees for these positions. In addition, many participants plan to automate some functions of bookkeeping but don’t expect that will lead to a reduction in staff needs. The article can be found here: The Looming Bookkeeper Shortage article in Strategic Finance.

As of Spring 2020, we have been unable to fill the vacant faculty position mentioned in the prioritization report from AY 2013-2014 due to budget constraints, even though we have had repeated support for filling this position in our annual program reviews from both the Dean and Provost. We have kept the quality of our program high even with this shortage by using qualified adjuncts and good mentoring processes.

We also collaborate among campuses to ensure best practices and similar student experiences in classes so that students are prepared for upper division classes no matter where or in what format they took their lower division classes. Our degree program includes classes such as basic accounting classes, payroll tax, computerized accounting, income tax, and a comprehensive capstone course. These classes provide skills and education that are in high demand.

3. Program Quality, Improvement and Student Success (1500 words or less)

Our program is designed to ensure that students have a strong foundation in understanding the operating cycle of a business. They should be able to perform as accounts payable clerks, accounts receivable clerks, payroll specialists, and general bookkeepers upon completion of the program. As a result, we have included a review of the accounting cycle in the form of practice sets in four out of the six accounting courses. The other two courses (income tax and payroll tax) have projects specific to the content of those courses.

Our program student learning objectives (PSLOs) are included in our course syllabi so that our students are familiar with them. It’s important for our students to understand the overall goals of the program and we discuss those goals in class.

We share our PSLOs with our adjuncts when they are hired. This way they can focus on those priorities when teaching their courses. They also use this information to gather appropriate assessment data throughout the semester and we use it in discussions when evaluating assessment data at year end.

We continuously work on improving our program as documented each year in our program review and program review updates. We also document this information in our annual assessment reporting requirements.

We are continually receiving feedback regarding our curriculum from employers and recent alumni which we use to make improvements as well. In addition, many of our students are currently working in accounting positions while taking classes and need extra education to improve their job performance or understanding, or to take on additional responsibilities, earn a promotion, or earn a raise.
We incorporate experiential learning in the practice sets mentioned above in Acct 101, Acct 102, Acct 222, and Acct 230. In addition, we use team based learning (a high impact practice) to increase student success in Acct 101. We have used team based learning in several ways in this course, including having students participate in an “Inventory Road Trip” where they interview a local business on their inventory practices and present to the class and by using scratch-off, interactive team based quizzes.

One of the most powerful experiential learning experiences in the program takes place in Acct 230 Workpaper Preparation and Presentation, our capstone course. It can be difficult to have an entire class participate in an internship or experiential learning experience with a business due to the private and confidential nature of financial data. In this course, we have simulated that experience using actual accounting data from an actual business located in Denali, Alaska, with the names and numbers changed but the actual transactions left intact. Students are required to make adjusting and correcting journal entries and to prove that the year-end numbers are correct.

The work performed in this class is so similar to an internship experience that we’ve changed the vocabulary in the class to match an internship. Instead of students and the professor, we have interns and the supervisor. Instead of a syllabus with points, we have an internship contract and PBO’s – performance based objectives – and they are measured against these objectives as they progress through their weekly analyses (rather than assignments). We have weekly meetings and training sessions rather than class periods. We use a logo on all documents that are given to the interns. Even the menu in Blackboard is changed, so the internship wording is consistent throughout.

During this capstone course, the students/interns perform a review (or light audit) of the company mentioned above. Students get to consider items that they haven’t before, such as rounding estimates, searching for unrecorded liabilities, and writing footnotes for financial statements. In addition, each student/intern gets personalized feedback nearly weekly on their individual projects.

At the end of the semester, instead of having a final exam, the interns are required to write financial statements. They team up with their fellow interns and write footnote disclosures for their financials. The interns then present the financial statements to the company’s board of directors, who are comprised of local business leaders from the community.

This curriculum is extremely successful. It changes the feel of the class. The students treat the class as their career. They want to know more, get more feedback, and understand more about the client, workpapers, and Excel. It’s an excellent example of program quality and dedication of our program faculty to our students.

May of the items covered in Acct 230 are not covered in the BBA Accounting program, which makes this class in high demand for students in both the BBA and AAS programs. This class is very difficult and students struggle through it. It’s a great exercise in critical thinking. After graduating students will often email and say thank you because this class was so useful to them in their current positions.

Our faculty also provide academic advising. On the Anchorage campus, we also use the Student Advising Center to help advise students (which is helpful since we have over 100 students and only one faculty position). In addition, the AAS Accounting faculty provide career planning advising. This provides a huge benefit to our students, since all of our faculty have real world experience.

One of our campuses has adopted Quality Matters for all of their online offerings.
4. Program Duplication / Distinctiveness (300 words or less)

The AAS in Accounting is also offered at the University of Alaska Fairbanks. You can see from the statewide demand in Question 2 that there is enough demand to offer this program at both locations. Also, there is significant demand in the Anchorage/Mat-Su area.

5. Summary Analysis (500 words or less)

In summary, the AAS in Accounting has a number of strengths. Our faculty are dedicated experts, willing to put in time and energy to support our students even though we have not had our faculty positions filled for almost ten years now.

The program is in demand and there is currently a shortage of qualified bookkeepers. This can be seen by the extremely high number of positions available in the state. In addition, the State of Alaska is predicting growth over the next 6 years, even in a time of declining economy. We provide education and skills for the entire state of Alaska, including Alaska Native Corporations, other corporations, self-employed individuals, government entities, and not-for-profits.

The AAS Accounting is a very successful program, and incorporates high impact practices such as experiential and team based learning. Faculty collaborate among campuses when reviewing our program and assessment data to ensure students get the best learning experience possible.

Moving forward, we will continue to keep our curriculum and faculty up-to-date and relevant with ever-evolving accounting standards. We will continue to work with employers to meet workforce demand. We will continue to use high impact practices in our classrooms. We will continue to coordinate between campuses to benefit our students.