

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).

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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

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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.

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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 soft 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.

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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