



**Board of Regents Program Action Request**  
**University of Alaska**  
Proposal to Add, Change, or Discontinue a Program of Study

1a. UA University UAF	1b. School or College SOM	1c. Department or Program Accounting																																								
2. Complete Program Title: Accounting																																										
3. Type of Program <input type="checkbox"/> Undergraduate Certificate <input type="checkbox"/> Associate <input type="checkbox"/> Baccalaureate <input checked="" type="checkbox"/> Post-Baccalaureate Certificate <input type="checkbox"/> Master's <input type="checkbox"/> Graduate Certificate <input type="checkbox"/> Doctorate																																										
4. Type of Action <input checked="" type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Discontinue	5. Implementation date (semester, year) <input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring <input type="checkbox"/> Summer    Year 2019																																									
6. Projected Revenue and Expenditure Summary (not required if the requested action is discontinuation). Provide information for the 5 <sup>th</sup> year after program change approval if a baccalaureate or doctoral degree program; for the 3 <sup>rd</sup> year after program approval if a master's or associate degree program; or for the 2 <sup>nd</sup> year after program approval if a graduate or undergraduate certificate. If information is provided for another year, specify (1st) and explain in the program summary attached. Note that revenues and expenditures are not always entirely new; some may be current (see 7d.)																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Projected Annual Revenues in FY 2019/2020</th> <th colspan="2" style="text-align: left;">Projected Annual Expenditures in FY 2019/2020</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>Unrestricted</b></td> <td>Salaries &amp; benefits (faculty and staff)</td> <td>\$0</td> </tr> <tr> <td>General Fund</td> <td>\$0</td> <td>Other (commodities, services, etc.)</td> <td>\$0</td> </tr> <tr> <td>Student Tuition &amp; Fees</td> <td>\$22,883</td> <td><b>TOTAL EXPENDITURES</b></td> <td>\$0</td> </tr> <tr> <td>Indirect Cost Recovery</td> <td>\$0</td> <td colspan="2">One-time Expenditures to Initiate Program (if &gt;\$250,000)</td> </tr> <tr> <td>TVEP or Other (specify):</td> <td>\$0</td> <td colspan="2">(These are costs in addition to the annual costs, above.)</td> </tr> <tr> <td colspan="2"><b>Restricted</b></td> <td>Year 1</td> <td>\$0</td> </tr> <tr> <td>Federal Receipts</td> <td>\$0</td> <td>Year 2</td> <td>\$0</td> </tr> <tr> <td>TVEP or Other (specify):</td> <td>\$0</td> <td>Year 3</td> <td>\$0</td> </tr> <tr> <td><b>TOTAL REVENUES</b></td> <td>\$22,883</td> <td>Year 4</td> <td>\$0</td> </tr> </tbody> </table>			Projected Annual Revenues in FY 2019/2020		Projected Annual Expenditures in FY 2019/2020		<b>Unrestricted</b>		Salaries & benefits (faculty and staff)	\$0	General Fund	\$0	Other (commodities, services, etc.)	\$0	Student Tuition & Fees	\$22,883	<b>TOTAL EXPENDITURES</b>	\$0	Indirect Cost Recovery	\$0	One-time Expenditures to Initiate Program (if >\$250,000)		TVEP or Other (specify):	\$0	(These are costs in addition to the annual costs, above.)		<b>Restricted</b>		Year 1	\$0	Federal Receipts	\$0	Year 2	\$0	TVEP or Other (specify):	\$0	Year 3	\$0	<b>TOTAL REVENUES</b>	\$22,883	Year 4	\$0
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Page # of attached summary where the budget is discussed, including initial phase-in: See Courseleaf																																										
7. Budget Status. Items a., b., and c. indicate the source(s) of the general fund revenue specified in item 6. If any grants or contracts will supply revenue needed by the program indicate amount anticipated and expiration date, if applicable.																																										
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8. Facilities. New or substantially (>\$25,000 cost) renovated facilities will be required. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, discuss the extent, probable cost, and anticipated funding source(s), in addition to those listed in sections 6 and 7 above.																																										
9. Projected Enrollments (headcount of majors). If this is a program discontinuation request, project the teach-out enrollments.																																										
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Page number of attached summary where demand for this program is discussed: Pages 1- 2 of the Prospectus																																										

<sup>1</sup>Sometimes the courses required by a new degree or certificate program are already being taught by a UA university, e.g., as a minor requirement. Similarly, other program needs like equipment may already be owned. 100% of the value is indicated even though the course or other resource may be shared.

<p>10. Number<sup>2</sup> of new TA or faculty hires anticipated (or number of positions eliminated if a program discontinuation):</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Graduate TA</td><td style="text-align: center;">0</td></tr> <tr><td>Adjunct</td><td style="text-align: center;">0</td></tr> <tr><td>Term</td><td style="text-align: center;">0</td></tr> <tr><td>Tenure track</td><td style="text-align: center;">0</td></tr> </table>	Graduate TA	0	Adjunct	0	Term	0	Tenure track	0	<p>11. Number<sup>2</sup> of TAs or faculty to be reassigned:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Graduate TA</td><td style="text-align: center;">0</td></tr> <tr><td>Adjunct</td><td style="text-align: center;">0</td></tr> <tr><td>Term</td><td style="text-align: center;">0</td></tr> <tr><td>Tenure track</td><td style="text-align: center;">0</td></tr> </table> <p>Former assignment of any reassigned faculty: 0 For more information see page _____ of the attached summary.</p>	Graduate TA	0	Adjunct	0	Term	0	Tenure track	0
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12. Other programs affected by the proposed action, including those at other campuses (please list):

Program Affected	Anticipated Effect
BBA-Accounting	These students will be taking the same courses as the BBA-Accounting students. There will be an increase in class size.

Page number of attached summary where effects on other programs are discussed: See Courseleaf

<p>13. Specialized accreditation or other external program certification needed or anticipated. List all that apply or 'none': None</p>	<p>14. Aligns with University or campus mission, goals, core themes, and objectives (list): Aligns with the mission, all core themes, and objectives.  Page in attached summary where alignment is discussed: See Courseleaf</p>
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15. Aligns with Shaping Alaska's Future themes:

- Theme 1: Student Achievement and Attainment- this will allow students to meet their academic and professional goals by giving them the required knowledge to obtain their CPA credentials.
- Theme 3: Productive Partnerships with Public Entities and Private Industries- The accounting program already has strong ties the communities throughout Alaska. This program would allow UAF to strength that even more and provide local industries with a strong workforce.

Page in attached summary where alignment is discussed: See Courseleaf

<p>16. State needs met by this program (list): See Courseleaf</p> <p>Page in the attached summary where the state needs to be met are discussed: See Courseleaf</p>	<p>18. Program is initially planned to be: (check all that apply)</p> <p><input type="checkbox"/> Available to students attending classes at campus(es).</p> <p><input checked="" type="checkbox"/> Available to students via e-Learning</p> <p><input type="checkbox"/> Partially available to students via e-Learning</p> <p>Page # in attached summary where e-Learning is discussed: _____</p>
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17. Yes or No (circle one) If this program is an addition, would program be eligible for State's Eligible Training Provider List program? YES  
([Click here for more information](#))

Submitted by the (choose one):

<p>DocuSigned by: <i>Anupma Prakash</i> 7C84F2807C984A7... Date: May 23, 2019</p>	<p>DocuSigned by: <i>Daniel M. White</i> AE6BD8A19CA84EC... Date: May 23, 2019</p>
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Consensus support of AC       Not supported by AC

Recommend approval by VPASA  
 Recommend disapproval by VPASA

*Santosh Layan*  
\_\_\_\_\_  
UA Vice President for Academic & Student Affairs      Date: 7/8/19

<sup>2</sup>Net FTE (full-time equivalents). For example, if a faculty member will be reassigned from another program, but his/her original program will hire a replacement, there is one net new faculty member. Use fractions if appropriate. Graduate TAs are normally 0.5 FTE. The numbers should be consistent with the revenue/expenditure information provided.

The following motion passed at Faculty Senate meeting #240 on May 6, 2019:

**MOTION:**

The UAF Faculty Senate moves to approve a new Post-Baccalaureate Certificate in Accounting, housed in the School of Management.

**Effective:** Fall 2019, upon all approvals

**Rationale:**

The Post-Baccalaureate Certificate in Accounting will attract new and returning students to the University of Alaska Fairbanks, thereby helping to achieve the university's enrollment growth goals. This post-baccalaureate certificate has the potential to draw many students.

It will fulfill a community need by providing skilled and educated workers in an increasingly growing field. The Post-Baccalaureate Certificate in Accounting is designed for students seeking a successful transition into a new career and will provide them with the academic knowledge to obtain a professional certification. This certificate will prepare students to work throughout the rural and urban communities in Alaska and, in turn, will help to increase economic development throughout Alaska. Further, the courses for this certificate are already offered and thus incorporation of this certificate program will incur minimal costs.

SOM already has several students every academic year that meet the requirements for this post-baccalaureate degree but they are leaving UAF without any recognition of the classes they have taken. Post-baccalaureate certificate degrees in accounting are typically sought by students without an accounting undergraduate degree, and not wanting to complete a second baccalaureate degree, to show they have the required knowledge to future employers. It will fulfill a community need by providing skilled and educated workers in an increasingly growing field.

**Support:**

For information about the program, please see the attached documentation.

\*\*\*\*\*

DocuSigned by:  
Syndonia Bret-Harte  
0971003AAE23410  
President, UAF Faculty Senate

The Chancellor: ✓ Approves \_\_\_\_\_ Vetoes \_\_\_\_\_ Acknowledges \_\_\_\_\_

DH  
Daniel M. White, UAF Chancellor

Date: 5/14/19

**Brief Statement of the Program:**

**Objectives:**

1. To provide students with non-accounting background the academic knowledge to switch careers into the accounting field.
2. To prepare students to successfully take the Certified Public Accounting (CPA exam).

**Evaluation of objectives:**

1. Academic Performance
2. Career Promotion

**Relations to Purpose of the University:**

- **Educate:** This certificate is designed to help those students in different careers to gain the knowledge to make a successful transition into a second career.
- **Research:** There is not much of a research component to this degree. It will allow future accountants to disseminate their knowledge to the community though.
- **Prepare:** This certificate is designed to prepare students in pursuit of their accounting career. Providing students with the academic knowledge to obtain a professional certification is key to their preparation.
- **Connect:** The certificate will prepare students to work throughout the rural and urban communities in Alaska. Many accounts, especially in the interior, work directly with tribal communities as well as those in the city. In a career like accounting, their knowledge is spread throughout the community and benefits everyone.
- **Engage:** This continuing education program allows students to be prepared for job placement which in turns increases the economic development throughout Alaska.

**How does the program relate to research or service activities? Contributions to research or service. Benefits from research or service activities:**

It will fulfill a community need by providing skilled and educated workers in an increasingly growing field.

**Plans for recruiting students:**

Students will be recruited through traditional means just as job fairs and marketing.

**Employment Market Needs:**

**Job opportunities:**

Research was conducted through the Bureau of Labor Statistics, the Department of Labor, and DataUSA.

Now: There were 141,800 projected job openings in 2018. This was a 0.9% increase from 2015-2016.

Two years from now: Projected employment growth from 2015-2020 was expected to be 3.0 per year.

Five years from now: Accounting has the largest projection for growth for 2022 of any business or financial operations.

Ten years from now: It is projected that accounting jobs openings will increase 10% from 2016-2026. This is faster the average nationwide. In Alaska alone, it is expected to increase by 4%.

**Facilities/Space Needs:**

No new space is needed for the Accounting Post-Baccalaureate degree as all classes are currently being taught.

**Credit Hour Production:**

Total hour production, at the estimated 10 students per semester (as a full-time student) is 120 per semester or 240 credit hours per year.

**Library/Media Materials, Equipment and Services:**

There will be no additional library resources outside of what is already provided to the BBA-Accounting students.

**Admission Requirements**

Students need to have a completed baccalaureate degree.

Both ACCT F261x and ACCT F262, or equivalents, must be completed prior to starting the program.

Catalog Layout:

Complete the following:

<u>ACCT F330</u>	Income Tax
<u>ACCT F342</u>	Managerial Cost Accounting
<u>ACCT F361</u>	Intermediate Accounting
<u>ACCT F362</u>	Intermediate Accounting
<u>ACCT F452</u> or <u>ACCT F472</u>	Auditing Internal and Government Auditing
<u>AIS F316</u>	Accounting Information Systems

Complete four from the following:

<u>ACCT F401</u>	Advanced Accounting
<u>ACCT F404</u>	Advanced Cost Accounting and Controllershship
<u>ACCT F414</u>	Governmental and Nonprofit Accounting
<u>ACCT F430</u>	Advanced Taxes
<u>ACCT F472</u>	Internal and Government Auditing
<u>BA F454</u> or <u>BA F421</u>	Student Investment Fund Business Analytics

Concentrations

None

Sample course of study:

Sample course of study and a 3-Year Cycle of course offerings

FIRST YEAR		
FALL		CREDITS
<u>ACCT F361</u>	Intermediate Accounting	3
<u>ACCT F342</u>	Managerial Cost Accounting	3
<u>AIS F316</u>	Accounting Information Systems	3
	Credits	9
	Total Credits	9

FIRST YEAR		
SPRING		CREDITS
<u>ACCT F330</u>	Income Tax	3
<u>ACCT F362</u>	Intermediate Accounting	3
<u>ACCT F404</u>	Advanced Cost Accounting and Controllership	3
<u>BA F421</u>	Business Analytics	3
	Credits	12
	Total Credits	12

SECOND YEAR		
FALL		CREDITS
<u>ACCT F401</u>	Advanced Accounting	3
<u>ACCT F430</u>	Advanced Taxes	3
<u>ACCT F472</u>	Internal and Government Auditing	3
	Credits	9
	Total Credits	9

Personnel directly involved with program:

Name	Staff classification	Duties	Qualifications
Kevin Berry	Faculty	-SOM Associate Dean -Teach upper-division accounting courses	-Associate Professor at UAF -BS, MA, and PhD in Accounting -15+ years professional accounting experience -Several professional accounting affiliations -Several professional publications
Charlie Sparks	Faculty	-Accounting program director -Teach upper-division accounting courses.	-Professor at UAF -BBA, MA, and PhD in Accounting -15+ years professional accounting experience -Several professional accounting affiliations -Several professional publications
Amy Cooper	Faculty	-Teach upper-division accounting courses.	-Instructor for accounting program -BS and MPA in Accounting -15+ years professional accounting experience -Several professional accounting affiliations -Several professional publications
Ken Abramowicz	Faculty	-Teach upper-division accounting courses.	-Associate professor at UAF -BSBA, MS, and PhD in Accounting -Several professional accounting affiliations -Several professional publications.
Shelbie Umphenour	Admin/Coordinating Personnel	Program Advising	-Current SOM undergraduate advisor -BA and MBA

#### Enrollment Information

Projected new enrollment:

- Year 1 = 10 Majors
- Year 2 = 10 Majors
- Year 3 = 10 Majors



- Year 4 = 10 Majors
- Year 5 = 10 Majors

How was projected/present enrollment determine? Who was surveyed and how?

This is based on the current number of students taking these classes as part of the required prerequisites to sit for the CPA exam.

Minimum Enrollments to maintain program for years 1, 2, 3, 4 and 5

Year 1= 0

Year 2= 0

Year 3= 0

Year 4= 0

Year 5= 0

Maximum enrollment which program can accommodate = 100 annually

Resources Impact:

Resource Commitment

Additional Forms:

BOR Action Request Form

SLOA Plan