Accounting - Bachelor of Business Administration

Current Compliance Year: 2024-2025
Full review

Resources

Before completing this form:

- Review the resources available to assist you.
- The link in WorkZone directs you to your program's folder for this year's review, which includes:
  - A full copy of your previous report with the SLOA of record attached.
  - A folder with previous SLOAs as individual documents.
- The Resources folder contains:
  - Templates for creating or updating SLOAs.
  - Training materials from the SLOA and Program Review Training held in August.
- Additional tools and information can be found on the Academic Program Review Website.

If you have questions or concerns during this process, please reach out to mailto:uaf-accreditation@alaska.edu

Recent Recommendations

Feedback will include recommendations from the last Expedited Review or from your most recent review by your school or college. You may not see any feedback or recommendations until you have completed your first full or mid-cycle review.

No overall feedback was provided during your last review. No response is necessary.

Response to Previous Recommendations (if any):

N/A

Student Learning Outcomes

The previous Student Learning Outcomes Assessment has been submitted as its own report. Going forward you will use the following prompts to discuss the success of your most recent SLOA plan and address your assessment activities since your last SLOA report (typically the past two years or since your last program review).

Learning outcomes feedback from last review:
"Clear, concise presentation of findings",Strong alignment with SLOA plan

There is a good mix of direct and indirect assessment measures in the SLOA plan. There is also a good discussion of curricular changes that are directly connected to the analysis of assessments, such as the revision of the rubric that was confusing and the addition of a module on effective use of

technology to address some shortfalls in communication skills. Thank you for including your updated plan.

Discuss your SLOA findings, changes you are making and what you hope to see as a result:

We have downloaded AACSB Table 5-1 which gives a detailed summary of the SLOA findings for the BBA Accounting degree as well as a curriculum map. The accounting students did very well on their assessments and exceeded minimal requirements in all areas. On *Written Communication* the lowest score was for "critical thinking", where 73% of the students met or exceeded expectations in 2022. Scores for critical thinking rose to 91% of the students meeting or exceeding expectations in 2024. Although this exceeded our minimal standards (70%) BBA Accounting, along with all of CBSM's undergraduate programs, made curriculum changes as noted below. Similarly, for *Oral Communication,* in 2022 the "effective use of technology" during the assessed presentations students met or exceeded the rubric 71% of the time. Although this just slightly exceeded minimal standards, a module for effective use of technology was added in ACCT 414 (Governmental). *Ethics and Technical Knowledge* were tested using the national Peregrine exams for business schools. Accounting students scored significantly higher than the national average (which we use as our minimal standards) on ethics and all areas of technical knowledge (auditing, cost accounting, cost-volume-profit analysis, financial statement analysis, internal control and cash, recording business transactions, taxation, corporations, the adjusting process, the statement of cash flows). This is in keeping in line historically as our accounting students usually score near the top in the nation on all standardized tests.

Indirect measures, from exit surveys, showed BBA Acct students very pleased with the program, although coming out of the Covid-19 pandemic just 67% of students in 2022 felt "part of the CBSM community". BBA Acct re-continued several in-person events after the Covid-19 pandemic wore down and in both 2022 and 2023 scores rose substantially. We are pleased that even with Covid in full force, that 89 to -100 percent of the existing BBA accounting students would have recommended the program to other students.

Discuss the curricular changes made based on assessing your SLO. If you haven't made any curricular changes, please explain why not and address what you did notice in the review, including strengths of your curriculum through the assessment of your outcomes:

These are the curriculum changes made for a given competency. *Communication Written:* All instructors teaching BA 323 (ethics) re-designed their writing assignments and pre-assisted students with fundamentals of writing for papers advocating for a position. *Communication Oral:* A module for effective use of technology in ACCT 414 (Governmental).

Supporting Documents

Please ensure that all relevant supporting documents, such as artifacts, rubrics, and student data, are uploaded to your designated Google folder in WorkZone or directly into Google Drive. *Note: Do not include any information that may identify students in your data.*

Updated SLOA?
If you are updating your SLOA document, please include it with your report and other supporting documents in your designated folder. It does not need to be filed separately in the "SLOA" folder.

Are communication outcomes embedded in the SLOA Plan?
As of 2017 all Baccalaureate programs were required to embed the communication outcomes within their SLOA Plans, this is optional for non-Baccalaureate programs. Please mark the appropriate box below.

Embedded:	X
Not Embedded:	

Student Success

To access the Student Success Dashboard please sign into a UA computer with VPN connection (if not on campus). You will need your UA credentials and it is best accessed with the most updated version of Chrome, Edge, Firefox or Safari browsers; Internet Explorer is not supported. You will need to filter the data to see your programs. If you need assistance in finding the data for your programs, please contact your data liaison or Julia Manfredini in the PAIR office.

Data Liaisons
Each school or college has a team of Data Liaisons to help you analyze the data provided in the portal and may be able to help you see your data in multiple contexts. You can find a list of data liaisons on the resources page for Program Review.

The college or school level committee will also have access to this data with the goal that by providing these visualizations data availability will be increased.

Data supplied within the dashboard linked below is intended for Academic Program Review and not for any other purpose.

Student Success Data Dashboard

Previous Feedback
It would be helpful to see some discussion of the tags that you have chosen: Increase in majors and Equity gaps. At a time when most programs were shrinking, it would be great to know what Accounting has done to attract and retain students and to keep graduation numbers strong during COVID. You indicate that you see some equity gaps, but not what they are. One that the committee notes was that in the past couple of years, the graduation rate of [redacted] students seems to have declined, while their percentage of majors held steady. It is worth looking at trends like this one and trying to identify causes and actions that the program may be able to take.

Student Success Data Trends:

Trend	Increase	Decrease	No Change
Persistence		X	
Pass Rates	X		
Student Credit Hours	X		X
Majors	X		
Degrees Awarded			X
Other Trends (Explain in narrative below)			

Equity Gaps

Please discuss any equity gaps identified in your disaggregated student success data and explain how you plan to address them. **Please contact your data liaison or make an appointment with Julia Manfredini to learn more about analyzing your data.**

Persistence: The persistence rate has fallen from 81.1% in FY20 to 67.7% in FY24. This is due to a decrease in [redacted] precedence (83.0% to 66.7%) while persistence rates for [redacted] have remained relatively flat. We are not sure where this is coming from as the *Pass Rates* are either increasing or holding steady for both [redacted] and [redacted] with the pass rates from [redacted] very slightly higher. We will continue to monitor this situation and go through our own data to see if we are finding similar results (note that the pass rates are combined for BBA accounting and the Post Bac). *SCH:* The disaggregated data for SCH also combines the BBA Acct and Post Bac data and shows no major equality issues. *Majors*: Overall, majors have increased over this 5-year period with the distribution of the percentage of [redacted] increasing from 54.8% in 2020 to 70.9% in 2024. The other equity issue that stands out is the students are getting older (50.3% in 2020 to 62.1% in 2024). This is likely due, although the data is combined for majors and post-bacc, the post-bacc students will be older as they are coming back to school after completing a degree.

Optional Data Explanation

Feel free to share more of your thoughts on the data provided.

Persistence: The persistence rate has fallen from 81.1% in FY20 to 67.7% in FY24. *Pass Rates:* Pass rate increased from 79.6% to 86.7% (note that the pass rates are combined for BBA accounting and the Post Bac.) *SCH:* The disaggregated data for SCH combines the BBA Acct and Post Bac data. The combination shows a large increase at upper levels (828 to 1193) over this time-period. This is likely due to the increase from the Post-Bac program which is fairly new. There is a decrease at the lower level (723 to 660), some of which could be decreased majors and some due to the way advising is changing for new students (centralized) and overall the number of GERs for CBSM has declined. *Majors*: Majors remained steady from 2020 to 2024. *Degrees Awarded* also remained steady.

High Impact Practices

According to the AAC&U, High-Impact Educational Practices "have been widely tested and have been shown to be beneficial to college students from many backgrounds." UAF is particularly interested in Undergraduate Research and/or Scholarly Activity because it is one of our mission fulfillment indicators, but all of these researched High-Impact Educational Practices should be reflected in your program's student learning outcomes and curriculum.

Previous Feedback

Well done! The program incorporates the kinds of practices that have been shown to engage and support students. You have a good description of the service learning practice of providing free tax preparation. It would have been good to have some more information about the program's capstone and internships.

High-Impact Practices Used in this Program

Please select all high-impact practices your program is currently using from the list below. For any practices you select, provide details in the corresponding narrative section. In the narrative, discuss how your program is implementing these practices, including any successes, known issues, and solutions. If you are considering incorporating any of these practices in the future,

share your plans. If your program is not using any of the listed high-impact practices, please use the 'Other or None of These' field to explain how your program supports student success.

Capstone Courses & Projects		Research (Graduate Level)	
Collaborative Assignments & Projects		Writing-Intensive Courses	
Diversity/Global Learning		Publications	
ePortfolios		Communications	
First-Year Seminars & Experiences		Publications	
Internships	**X**	Scholarly Activities	**X**
Service or Community-based Learning	**X**	Other (Please describe in box below)	**X**
Undergraduate Research			

Collaborative Assignments & Projects

(250 Word Limit)

Undergraduate Research

(250 Word Limit)

Diversity/Global Learning

(250 Word Limit)

ePortfolios

(250 Word Limit)

First Year-Seminars & Experiences

(250 Word Limit)

Writing-Intensive Courses

(250 Word Limit)

Service-Learning and/or Community-based Learning

Dr. [redacted], past president of the Board of Directors of the Alaska Society of CPAs and twice named "Top 40 Under 40" by the CPA Practice Advisor, remains active in the Alaska State Society of CPAs and organizes the AKCPA's Leadership Academy designed for young CPAs to assist them in their professional development paths.

Internships

Every fall semester, the Accounting Program, in partnership with Career Services, hosts the CBSM Accounting Day, which includes professional and student intern panels, Meet the Firms, and a dinner with local CPAs. The student accounting organization, Great Alaskan Accounting People, holds 4 meetings prior to this day to prepare students for interviewing for internships. All of this work is in anticipation of Accounting Recruitment where firms from Fairbanks, Anchorage, and Juneau interview our students for accounting internships.

Capstone Courses & Projects

(250 Word Limit)

Scholarly Activities

The accounting program produces very applied work that benefits Alaska and the profession. FOr instance, Dr. [redacted] actively consults in the business world and is considered a content expert in financial accounting and auditing. [redacted] is also an active board member in several organizations and attending professional meetings provides insights to the business world, changes in the accounting profession and research topics that are current. Most notably is his focus on Alaska's fishing, food coops, finance and behavioral health. [redacted] has presented his research and findings at the international Native American and Indigenous Studies Association (NAISA) and at the Arctic Congress conference. Dr. [redacted] research focuses on factors that drive retention in public accounting, an issue that has faced that industry for years. [redacted] primary factors were the organizational behavior constructs of job embeddedness and job engagement and how they impact public accounting professionals, at all levels, and their intention to stay with their firms. [redacted] work contributes to human resource management. Dr. [redacted] research parallels many of the other researchers who focus on diversity and cultural awareness by archiving Latina stories and accomplishments, encouraging and driving future generations of Latina accountants. This research will help accounting organizations and educational institutions in developing, implementing, and sustaining diversity efforts by validating the effective practices that contribute to the development and retention of Latina students and professionals. practices that can be used by CPA firms to increase their employees' desire to stay with their firm. Other work includes analyzing the impact of technostress on accounting and business faculty.

Other or None of these (explain)

As an affirmation of the high-quality teaching from the accounting program, accounting faculty member, [redacted] was awarded the UAF 2023 Emil Usibelli Distinguished Teacher Award which is the highest teaching honor awarded at the University of Alaska Fairbanks.

Program Profile and Financial Data

The program review elements in this section usually stay consistent for departments. Any responses you provide will be saved for your next review. Please carefully review the information below and make any corrections or updates as needed to ensure accuracy for the next program review cycle. If any sections are incomplete, please ensure that you provide the necessary information. This will allow you to start from an updated baseline when you revisit these elements in future submissions.

Financial Data Resources

The Board of Regents shapes program review, through BOR Policy 10.06, to support budget increase advocacy in the state legislature. The standardized financial data template should be analyzed with your data liaison to assess your program's capacity and resource status.

To keep integrity and remain standard across all of UAF it is very important that you do not provide any additional or alternative data.

Financial Template

Your data liaison may have uploaded your template to the Google folder for this program, or you may do so now.

Previous Financial Feedback

Feedback will be provided once you have completed a full review.

Previous Profile Feedback

Feedback will be provided once you have completed a full review.

Cost Effectiveness (250 Word Limit)

How does your department/program approach being cost effective?

This program is extremely cost effective. The accounting program served 186 majors in 2023 (217 if the post-bacc is counted) with just 4.1 faculty FTE and 5.0 FTE counting adjunct faculty and grad students. Per major and graduates it may be the most cost-effective degree at UAF.

Program's Value to Mission (250 Word Limit)

The CBSM mission stresses teaching, Alaska and the Arctic, and applied research. The accounting program provides high-quality teaching, mentorship, internships and graduates are employed in high-demand jobs, many in Fairbanks and Alaska. Overall, CBSM has been told many times that the accounting students graduating from UAF are the top sought after accounting graduates by Alaska firms and that we cannot put out students fast enough.

Duplicative Programs (250 Word Limit)

UAA also has a BBA Accounting degree. Together, we still cannot supply all the market needs.

Community or Other Partnerships (250 Word Limit)

The BBA Acct program has several partnerships. They bring in many forms for accounting day where employers meet students for jobs and internships. A couple of other examples are that they partner with an accounting firm (often KPMG) to put on the annual Etiquette Seminar and Dinner and partner with several native corporations to host the annual Alaska Native Corporation Seminar.

Value of Service Courses (Optional) (250 Word Limit)

The accounting degree has a GER which satisfies Social Science - Acct 261 Principles of Financial Accounting. It is a well-subscribed class.

Post-Graduate Success (250 Word Limit)

The placement for accounting students in the field is nearly 100%. Accounting firms all over Alaska state on an annual basis that they cannot get enough accounting graduates from UAF or from Alaska and end up importing from the lower-48 when UAF and UAA cannot fill demand.

Submission

Submitter & Collaborator Names

Submitter: Amy Cooper. Collaborators: Mark Herrmann and Francine Davis.

Submitter Email

akcooper@alaska.edu

UNIVERSITY OF ALASKA FAIRBANKS

Student Learning Outcomes Assessment Plan

College of Business and Security Management
Bachelor of Business Administration (BBA)
Accounting
2020-2025

CBSM MISSION: We are a diverse and inclusive learning community where innovation in teaching, discovery, and service prepares students for professional success that benefits our community, the state of Alaska, and the nation.

CBSM VISION: The College of Business and Security Management is recognized for high-quality programs, experiential learning opportunities for students, service to the community, and accomplished teaching and research faculty. The College of Business and Security Management continuously strives to be the known as a premier business school in Alaska and around the Nation.

DIRECT MEASURES

Competency	Assessment Instrument	Assessment Point
1. Communication **A. Written** Students should be able to produce high-quality professional communications on technical issues/topics for internal and/or external audiences. **B. Oral** Students should be able to produce high-quality professional presentations using various modes of technology on technical issues/topics for internal and/or external audiences.	**A. Written** Writing rubric assessing competencies across six categories. **Minimal Standard:** 70% of students should meet or exceed expectations. **B. Oral** Oral rubric assessing competencies across eight categories. **Minimal Standard:** 70% of students should meet or exceed expectations.	**A. Written** Writing samples will be collected in BA 323 (Business Ethics). **B. Oral** Oral communications will be recorded and/or surveyed in BA 323 (Business Ethics).
2. Ethics **General** Students should be able to identify and understand whether certain business conduct is legal and/or ethical and apply the knowledge situationally.	**General** Business Ethics section 3 of the Peregrine Accounting Comprehensive Exam with Supplemental Topics. **Minimal Standard:** 70% of students should score at or above national average for the topic section.	**General** The Peregrine Accounting Comprehensive Exam with Supplemental Topics will be administered in BA 462 (Corporate Strategy).

Competency	Assessment Instrument	Assessment Point
3. Technical Proficiency **General** Students should be able to apply and interpret financial information.	**General** Supplemental sections (16, 22, 35, and 46) Peregrine Accounting Comprehensive Exam with Supplemental Topics covering financial statement analysis, internal control and cost, recording business transactions and statement of cash flows. **Min. Standard:** 70% of students should score 50% or higher for the topic section.	**General** The Peregrine Accounting Comprehensive Exam with Supplemental Topics will be administered in BA 462 (Corporate Strategy).
4. Technical Knowledge: Accounting Fields (i) Cost: Students should be able to express and apply cost behavior, relevant costs, contribution margin, and breakeven analysis. (ii) Tax: Students should be able to calculate adjusted gross income based on a specific set of variables. (iii) Auditing: Students should be able to interpret the role of auditing and apply the auditing risk model.	**Accounting Fields** (i) Supplemental sections 11, 12, and 43 of the Peregrine Accounting Comprehensive Exam with Supplemental Topics. (ii). Supplemental section 41 of the Peregrine Accounting Comprehensive Exam with Supplemental Topics. (iii). Supplemental section 3 of the Peregrine Accounting Comprehensive Exam with Supplemental Topics. **Min. Standard:** 70% of students should score 50% or higher for the topic section.	**Accounting Fields** (i-iii). The Peregrine Accounting Comprehensive Exam with Supplemental Topics will be administered in BA 462 (Corporate Strategy).

INDIRECT MEASURES

CBSM also performs indirect assessments. Each year the graduating students fill out an exit survey to assess their satisfaction level with their program. In total there are six value statements. Students were asked, for each statement, whether they strongly agree, agree, neutral, disagree or strongly disagree. The minimal standard that BSRB wishes to achieve is that 80% of students either strongly agree or agree with each statement.

1) I would recommend this program to another student
2) I feel well prepared to face expected professional challenges
3) I see myself as part of the CBSM community
4) I would feel comfortable asking a CBSM professor for help if I did not understand the material
5) When I interact with CBSM professors, I feel they care about how I am doing
6) Number Students Responding

College or School Review Committee: Accounting BBA

The college or school committees set the tone for helping each program feel seen during this process. We have provided you with strength-based feedback tags to attach to this program review. Please select as many as applicable.

Overall Recommendations (tags)

Address Equity Gap	X	Consider Curricular Revisions	
Develop Online Offerings/Options		Improve Time to Degree	
Increase Enrollment		Increase Graduates	
Increase retention/persistence		Strengthen Advising Practices	
May be asked to share Effective Practices		Recommendation to University-Wide Committee	

Explanation of Overall Recommendations (narrative)

The committee's overall recommendation is positive. The BBA in Accounting program is a strong, innovative program with a clear commitment to student success. Faculty continuously refine the curriculum, enhance student engagement, and uphold high academic standards, ensuring that graduates develop strong technical expertise and ethical foundations while feeling supported throughout their academic journey.

The committee has two minor recommendations:

1. Disaggregating Data – To better assess student success and equity gaps, it would be beneficial to separate data for the BBA in Accounting and Post-Baccalaureate Certificate programs.
2. [redacted] Persistence – [redacted] [redacted] enrollment has increased, further exploration into factors affecting [redacted] persistence could help identify opportunities for targeted support.

Overall, the BBA in Accounting program is well-positioned for continued success, with a strong foundation and a commitment to continuous improvement.

Student Learning Outcomes Feedback (tags)

Strong	X	Developing	
Requires Minor Revision		Requires Major Revision	

Student Learning Outcomes Assessment Feedback (tags)

Strong Alignment with SLOA Plan	X	Clear, Concise Presentation of Findings	
Compelling Learning Story	X	Missing a Direct Measure	
Missing Active Verbs		Missing Curricular Connection	
Missing Collaboration within Department			

Student Learning Outcomes Assessment Feedback (narrative)

Findings from the BBA in Accounting Programs SLOA are strong - exceeding minimal requirements in all areas measured. Increased findings for Written Communication (Critical Thinking) and Oral Communication (Effective use of Tech) are in-part attributed to strategic curricula revisions that were made to address identified needs (e.g., adding a module for effective use of tech in ACCT 414). The program also reports using National standardized exams to text for Ethics and Technical Knowledge. Notably, and historically, UAF accounting students score near the top in these national exams.

The program also administers exit surveys to assess student satisfaction with the program. A response to one aspect "feeling part of the CBSM community," (particularly low during COVID) was addressed by offering in-person engagement opportunities. This has resulted in an increased 'community feel.' Further a majority (89-100%) of current BBA accounting students report that they would recommend the program to others.

The program's multifaceted assessment and response to these Student Learning Outcome measures, and to the well-being and success of their students is commendable.

Student Success & Equity Feedback (narrative)

The BBA in Accounting program has demonstrated strong student outcomes, especially in technical proficiency and ethics, with students consistently outperforming national averages on standardized assessments. In addition, Student satisfaction remains high, and the program's renewed focus on in-person engagement activities has helped rebuild a sense of community.

However, while [redacted] enrollment in accounting has increased, the decline in [redacted] persistence warrants further investigation. Despite higher pass rates, external factors beyond academic performance may be impacting retention. To address this, the program might consider a survey of [redacted] students and [redacted] focus groups to identify specific challenges the students face. Once these barriers are understood, targeted interventions—such as enhanced mentorship, career flexibility initiatives, or financial support—can be implemented to ensure that all students feel supported and encouraged to complete their degrees.

As also noted in the Accounting Post-Bac review, Equity Gaps are difficult to assess given the BBA Acct and the PB Certificate data are aggregated. A recommendation would be to improve data tracking by disaggregating the data for the two programs to gain access to student success and equity gaps to ensure targeted interventions where needed.

High-Impact Practices Feedback (narrative)

The program utilizes community partnerships to provide direct access to jobs and internships for students. Student professional etiquette development through targeted annual events and seminars, along with partners from the field. Post-graduate placement in the field is nearly 100% and still doesn't meet existing demand across the state.

Profile Feedback

Mission-Centric to College and/or UAF	x	Unique within UA	
Collaborative with other UA Programs		Provides Job Placement for Graduates	x
Strong Post-Grad Success for Students	x	Strong Service Teaching Component	
Strong Ties to Community or Industry	x		

Financial Feedback

High Tuition Revenues		High Grant Revenues	

Operates at Low Cost		Productive Faculty	X
Opportunities to Increase Revenue		Low Enrollment	

Dean Feedback

The BBA accounting program is in great shape. We will monitor the impact of HB 121 which will eliminate the 150 hours requirement to seeThe BBA accounting program is in great shape. We will monitor the impact of HB 121 which will eliminate the 150 hours requirement to see if that lower are accounting students going into the MBA. A survey of o accounti studen indicat th sever wi sti pl getti t MB a goi a M cour th wi he th prepa fo t C incentiv goi in t MB surv o accounti studen indicat th sever wi sti pl getti t MB a goi a M cour th wi he th prepa fo t C incentive.

Vice Provost Feedback

Overall, the SLOA for this program was well-developed and the SLOs were consistent with instutional and accreditation standards by meeting program-specific KPAs. Should also document that the SLOs are being assessed (continuous improvement). The HIPs were well described but could use examples of what students do to meet these expectations. Also, whether or not the HIPs are required and where they fit in the program. Well developed financial review and program profile narratives. Agree that taking a closer look at the disaggregated data and identifying a strategy/strategies for addressing the decline in [redacted] persistence is warranted. Differentiating the data by specific program would take an effort by the PAIR Office; we can do that, just need time during the development year if that is a direction the program wants to go.