

STATE BOARD FOR COMMUNITY AND TECHNICAL COLLEGES NOVEMBER 1, 2024 STATEMENT OF NEED BACHELOR OF APPLIED SCIENCE ACCOUNTING

PIERCE COLLEGE

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Cover Page — Statement of Need

Program Information

Institution Name: Pierce College

Degree Name: Bachelor of Applied Science in Accounting with Concentration in Nonprofit and Governmental Accounting (BAS-ACCT)

CIP Code: 52.0301

Name(s) of existing technical associate degree(s) that will serve as the foundation for this program:

Degree: Associate in Applied Science in Accounting (AAS)

CIP Code: 52.0302

Year Began: 2015 (title changed)

Degree: Associate in Applied Science in Applied Business

CIP Code: 52.0201

Year Began: 2000

Proposed Start Implementation Date (i.e. Fall 2014): Fall 2025

Projected Enrollment (FTE) in Year One: 20

Projected Enrollment (FTE) by Year Two: 24

Funding Source: State FTE

Mode of Delivery

Single Campus Delivery: General education (distribution) courses would be delivered via multiple modalities (online and grounded at Ft. Steilacoom, Puyallup, and Joint Base Lewis McChord campuses)

Off-site: No

Distance Learning: BAS-ACCT courses would be offered in online and hybrid formats.

Statement of Need

Please see criteria and standard sheet. Page Limit: 20 pages

Contact Information (Academic Department Representative)

Name: Tatiana Wetzler Title: Accounting Department Faculty and Chair Address: Pierce College, District 11, 9401 Farwest Drive SW, Lakewood, WA 98498-1999 Telephone: 253-864-3163 Email: <u>twetzler@pierce.ctc.edu</u>

Chief Academic Officer signature

The Statement of Need must be signed. To sign, double click on the signature line below.

Chief Academic Officer

10/30/2024

Introduction

Accounting is the backbone of financial integrity and transparency in all corners of the economy, particularly in nonprofit and governmental areas. With these sectors evolving, the demand for skilled professionals familiar with their unique financial regulations, management principles, and ethical standards has grown significantly (American Institute of CPAs, n.d.). This complexity highlights the importance of higher education and specialized training, especially in nonprofit and governmental accounting (National Association of State Boards of Accountancy, n.d.).

The Bachelor of Applied Science in Accounting (BAS-A) at Pierce College is designed to provide flexible, inclusive upper-level accounting education for working adults, parenting students, dualenrolled graduates, military-affiliated, and first-generation students. It offers a direct path for Pierce College AAS in Accounting graduates to earn a bachelor's degree, with a unique focus on nonprofit and governmental accounting—fields in growing demand due to regional economic growth and proximity to the state capital, Olympia (Washington State Employment Security Department, n.d.).

Table 1: Demand for Accountants and Auditors in Pierce County including Salary and Education

Demand	Occupational Title, SOC#	Workforce Development Area	Average Annual Salary	Education and Training
O	Accountants and Auditors, 132011	Tacoma-Pierce WDA: Pierce County	\$87,278	Bachelor's Degree

Source: The Occupations in Demand list, Washington State Employment Security Department and Washington's 12 Local Workforce Development Boards

According to the U.S. Bureau of Labor Statistics (2022), employment of accountants and auditors is projected to grow 6 percent from 2021 to 2031. This growth is driven by an increase in the number of businesses, changing financial laws and regulations, and increased scrutiny of company finances.

The proposed BAS in Accounting aligns with Pierce College's mission to create quality educational opportunities by addressing workforce shortages in nonprofit and governmental accounting sectors. This program will enhance access to higher education, establish a career pathway to a family sustaining wage, and support community engagement.

Criteria 1

Relationship to institutional role, mission, and program priorities.

The proposed Bachelor of Applied Science in Accounting with concentration in nonprofit and governmental accounting at Pierce College is designed to address the overall shortage of accounting and finance professionals (U.S. Bureau of Labor Statistics, 2022). This program equips students with specialized skills for these sectors while offering quality educational opportunities aligned with Pierce College's mission of fostering academic excellence, student success, and community engagement. By addressing workforce shortages and providing education for family-sustaining wages, the program ensures students are prepared for evolving regional and state economic needs.

The program aligns with Pierce College's mission by addressing workforce shortages in key sectors that offer family sustaining wages, ensuring students are equipped to meet the evolving demands of these fields. This alignment supports the college's commitment to providing quality education that responds to regional and state economic needs.

Access: The Bachelor of Applied Science in Accounting program enhances access to higher education for a diverse student population, particularly working adults, veterans, and those from underserved communities. Flexible options, including online and hybrid classes, and comprehensive support services ensure all students can achieve their educational and career goals without compromising personal or professional responsibilities.

Excellence: Pierce College maintains high academic standards by incorporating rigorous coursework that meets or exceeds industry expectations. Graduates are prepared for the workforce through continuous assessment and feedback mechanisms, ensuring the program evolves with current trends and employer needs.

Contribution to the Community: The program builds connections with local businesses, nonprofits, and government agencies. Through internships, service-learning, and community-based projects, students gain practical experience while contributing to the community's economic and social well-being. These partnerships enhance the perception of Pierce College as a valuable educational institution.

Equity, Diversity, and Inclusion The program actively promotes an inclusive learning environment by integrating Pierce College's equity-focused pedagogy. Faculty and staff undergo training to support diverse learning needs, fostering a welcoming environment for all. These efforts align with the college's commitment to mutual respect and collaboration. (Pierce College, n.d.).

Student Learning and Success: Focused on achievement, the program offers clear learning outcomes and timely progress toward completion. The curriculum is designed to equip students with the skills and knowledge necessary to achieve their career aspirations and succeed in the competitive job market (Pierce College, n.d.). While the CPA Exam requirements differ by state, the minimum requirements to sit for the CPA Exam in most states is 150 hours of post-secondary education (Becker, 2023). This program will provide students with 120 hours of post-secondary education which includes 40 hours of accounting coursework and 28 hours of business coursework.

The program will address the demand for accounting professionals in all areas, including the nonprofit and governmental sectors, which are key to regional economic growth. Additionally, jobs for tax examiners, collectors, and revenue agents are expected to grow by 4 percent, reflecting the continued demand for tax preparation in both private and public sectors (U.S. Bureau of Labor Statistics, 2022).

The program will focus on students earning an Accounting AAS, as well as those in related fields such as ABM and BTECH, who meet the prerequisites, including those from diverse backgrounds and underserved communities. Studies show that educational programs focusing on diversity and inclusion benefit underserved communities and enhance the learning experience for all students by exposing them to diverse perspectives (Hussar et al., 2020).

The diversity among Pierce College's accounting program graduates underscores the institution's commitment to inclusivity. Expanding the program to include a BAS in Accounting will provide advanced educational opportunities to a diverse student body, further supporting the college's goals of diversity, equity, and inclusion.

RACE / ETHNICITY	Accounting Program	Pierce College
Asian Only	15%	9%
Black/African American Only	6%	10%
Hispanic or Latino	13%	9%
Multiracial or Other Race	6%	20%
Native American (American Indian or Alaskan Native) Only	2%	2%
Race is Blank	2%	7%
White Only	56%	43%
Grand Total	100%	100%

Table 2: Accounting Program Graduates Race/Ethnicity

Source: Pierce College Internal Data. Data Summary for Accounting Graduates and Current Students.

Pierce College serves as a comprehensive community college committed to providing accessible, affordable, and high-quality education. It plays a crucial role in workforce development and supporting the educational and career goals of a diverse student population. This aligns with the mission of community colleges nationwide, which aim to offer educational opportunities to a broad spectrum of learners, including those who may not have access to traditional four-year institutions (Community College Research Center, 2020).

Criteria 2

Support of the statewide strategic plans.

The proposed Bachelor of Applied Science in Accounting at Pierce College is designed to align with and support various statewide strategic plans and initiatives aimed at enhancing educational outcomes, workforce development, and economic growth in Washington state. The program's emphasis on nonprofit and governmental accounting will address specific workforce needs identified in regional and statewide analyses.

SBCTC Mission Study

The State Board for Community and Technical Colleges (SBCTC, 2020) has identified key areas of focus to meet the educational and workforce needs of Washington State. The Bachelor of Applied Science in Accounting program supports SBCTC's mission by providing a pathway for students to advance their education and obtain a baccalaureate degree in a high-demand field (SBCTC, 2020).

SBCTC Strategic Plan

Pierce College's proposed Bachelor of Applied Science in Accounting program will support the Washington State Board for Community and Technical College (SBCTC, 2023) strategic goals.

According to the Washington State Board for Community and Technical Colleges 2020 - 2030 Strategic Plan (Strategic Plan), the Washington community and technical college system is a gateway to higher education for non-traditional students. This system provides access to higher education for those who are more likely to be first in their families to attend college, come from lower-income families, be people of color, hold down jobs, and care for parents or children.

The proposed program will support the following three goals as outlined in the Strategic Plan:

- 1. Increase access and retention among populations who can benefit the most from college.
 - a. Pierce College enrolls a higher proportion of women, African American, Hispanic, and Asian/Pacific Islander students compared to Pierce County overall. As a designated Asian American and Native American Pacific Islander-serving institution (AANAPISI) and emerging Hispanic-serving institution, Pierce ensures equitable access, retention, and success to support thriving communities. The program offers students in Pierce County and surrounding areas an affordable pathway to a four-year degree while benefiting historically underrepresented populations through its location, affordability, and support services. It is the only program in the region focused on Non-Profit and Governmental Accounting to meet the community's financial professional needs..
- 2. Improve completion rates.
 - a. As a guided pathways institution, the program builds on the Applied Accounting Certifications and AAS Degree sequence, offering a direct transition to a four-year degree. Students work in cohorts with access to advising, mentoring, and support services to address common challenges. The program emphasizes applied learning and real-world examples, engaging students beyond accounting theory. Guided by an industry-based advisory committee, it fosters partnerships with industry associations to align pathways with employer needs. Pierce College, a data-driven institution committed to continuous improvement, leverages best practices and partnerships like Achieving the Dream (ATD) to scale innovation. The college actively applies research-based strategies from SBCTC's 2020-2030 Strategic Plan Update to improve completion rates for all students
- 3. Provide flexible career-training options.
 - a. The program will offer hybrid instruction with face-to-face components, as well as synchronous and asynchronous online options. It will build on existing accounting credentials, providing a direct path from the Accounting AAS at Pierce College and supporting students' educational progress with integrated work-based learning opportunities. Students can apply for Academic Credit for Prior Learning, aligning professional experiences with academic outcomes. Course content will include Non-Profit and Governmental Accounting, meeting the demand for qualified professionals in these sectors. With an average Pierce County salary of \$87,278 for accountants (Washington State Employment Security Department), the program addresses industry needs while offering family-sustaining jobs and career mobility for diverse learners.

The program addresses the Strategic Plan's goals as follows:

- Increased access to an affordable, flexible program designed for working adults, parenting students, dual enrolled graduates, military-affiliated, and first-generation.
- Improves overall retention and completion rates through supportive services, applied learning, and a direct transition from a 2-year Applied Accounting Certification
- Addressing the need for qualified accounting professionals in the Non-Profit and Governmental sector which openly seeks a more diverse workforce

Criteria 3

Employer/community demand for graduates with baccalaureate level of education proposed in the program.

Employment of Accountants and Auditors is projected to grow by 4% from 2022 to 2032, with about 126,500 job openings annually. This growth is driven by globalization, a growing economy, and an increasingly complex tax and regulatory environment (U.S. Bureau of Labor Statistics, 2022). Additionally, the demand for financial examiners is expected to grow by 20% over the same period, reflecting the ongoing need for oversight and compliance in the financial sector (U.S. Bureau of Labor Statistics, 2022).

The U.S. Bureau of Labor Statistics provides detailed projections for employment growth in business and financial operations occupations, highlighting significant opportunities for graduates with a baccalaureate-level education in accounting. Key occupations within this category include accountants and auditors, financial managers, and management analysts.

Occupation Title	Employment 2022 (in thousands)	Employment 2032 (in thousands)	Numeric Change (2022-32)	Percent Change (2022-32)	Median Annual Wage 2023
Accountants and Auditors	1,538.4	1,605.8	67.4	4.4%	\$79,880
Financial Managers	792.6	919.2	126.6	16.0%	\$156,100
Management Analysts	987.6	1,083.3	95.7	10%	\$99,410

Table 3: Occupations with the most job growth, 2022 and projected 2032 (Numbers in thousands)

Source: U.S. Bureau of Labor Statistics (2024). *Occupational Outlook and Employment Projections for Business and Financial Operations Occupations (2022-2032)*. Retrieved from <u>https://www.bls.gov/projections</u>

In addition to the broader demand for accountants as evidenced by national and state-level statistics, specific local data highlights the critical need for accounting skills within Pierce County. The local job market data highlights that accounting is among the top ten specialized skills in demand within Pierce County (Washington State Employment Security Department, 2024). This data underscores the significant demand for accounting professionals within the local job market, further justifying the need for the Bachelor of Applied Science in Accounting at Pierce College.

Table 4: Employment Data for Accountants and Auditors in Tacoma-Pierce Workforce Development Area

Occupation Title	SOC Code	Employment 2022	Employment 2032	Percent Change (2022-32)	Average Annual Wage
Accountants and Auditors	13-2011	2,113	2,444	1.57%	\$87,278

Source: Washington State Employment Security Department. (2024). All occupational projections (separations). Retrieved from https://esd.wa.gov/labormarketinfo/projections

Local employment data provides a clearer picture of the demand for accountants in Pierce County. According to the Washington State Employment Security Department, there are approximately 826 annual openings for Accountants and Auditors (SOC 13-2011) in the Tacoma-Pierce workforce development area. However, the supply of qualified professionals is significantly lower. For instance, the University of Washington-Tacoma confers only 61 Bachelor of Accounting degrees annually. This discrepancy results in a substantial gap of 765 accounting professionals needed to meet the local demand.

Table 5: Accounting Professional Demand and Supply in Pierce County

Metric	Data
Demand	
Average Annual total openings for Accountants and Auditors/ SOC 13-2011 In Tacoma-Pierce WDA 2022-2032	826
Supply	
UW-Tacoma - Number of BA Degrees in Accounting conferred https://nces.ed.gov/collegenavigator/?q=University+of+Washington&s=all&id=377564#retgrad	61

Source: Washington State Employment Security Department, n.d.; U.S. Department of Education, n.d.

While the gap calculation indicates a significant disparity between demand and identifiable local supply, it does not account for accounting graduates from online programs like WGU, who may contribute to the workforce in Pierce County.

Pierce College's Institutional Effectiveness report also indicates a robust demand for accounting professionals. The report highlights that enrollment in accounting-related programs has been steadily increasing, reflecting a growing interest in the field. Moreover, graduates from these programs have demonstrated high employment rates, underscoring the strong demand for their skills in the job market.

Table 6: Key Data Supporting the Demand for an Accounting BAS at Pierce College

Metric	Data		
Enrollment Trends	Increasing enrollment in accounting-related programs		
Graduate Employment Rate	High employment rates for accounting graduates		
Industry Needs	Significant demand for skills in regulatory compliance and financial management		

Several employers have highlighted the critical need for more qualified accountants to meet the increasing complexities of financial regulations and to support organizational growth. For instance:

- Employer A: "We are constantly seeking qualified accountants to handle the intricate financial needs of our expanding operations. The current supply does not meet our demand."
- Employer B: "The shortage of accountants with a deep understanding of nonprofit and governmental accounting is particularly pressing. We need graduates who are ready to step into these specialized roles immediately."
- Employer C: "Our firm has experienced significant growth, and finding skilled accountants has been a challenge. A local BAS in Accounting program would greatly benefit our recruitment efforts."

Source: Survey results from local employers and internal documents.

Employer Survey Overview

The employer survey results provide compelling evidence for the need for a Bachelor of Applied Science in Accounting (BAS-A) program at Pierce College. Employers across the region are experiencing a growing demand for qualified accounting professionals, and many are struggling to fill these positions with candidates who have the necessary education and credentials.

Pierce College administered a survey to 38 accounting firms and other finance employers in Pierce County. Results showed that 70% of employers anticipate a demand for accountants, with many expecting to have multiple openings in the next three years. One employer shared, "We've had an accountant position open at least five times in the past six years, and finding qualified candidates has been extremely difficult." This highlights a critical shortage of trained professionals in the local market.

Eighty-nine percent of employers agreed that applicants with an accounting-specific BAS degree would be more competitive in the hiring process. This clearly demonstrates the value of the proposed Bachelor of Applied Science in Accounting program in preparing graduates for roles that require higher levels of education. As one employer emphasized, "*This program would be very valuable in equipping talent with the skills needed for employment with a variety of businesses in the local area.*"

Meeting Certified Public Accountant (CPA) Requirements

Employers also stressed the importance of CPA eligibility, with 57% identifying CPA certification as a key qualification for career advancement. Offering a Bachelor of Applied Science in Accounting program would allow students to accumulate the necessary credits to move closer to CPA eligibility. Many Pierce College students, due to the nature of the community college population, already have a significant number of credits from previous educational experiences, as many return for retraining or have changed career paths. As one employer noted, "We need people with foundational accounting skills, but who are also on a path to CPA certification—that's a big step forward for their career and for us as employers."

This program would give students a significant advantage by offering a streamlined way to fulfill a portion of the 225-quarter credit requirement for CPA eligibility. Graduates will have completed at least 80% of the requirement and can return to Pierce College to earn additional credits needed to sit for the CPA exam, gaining specialized accounting credential that local employers value.

Addressing Sector-Specific Needs

Several employers specifically mentioned the importance of focusing on governmental and nonprofit accounting, two areas that are in high demand but often underrepresented in traditional accounting programs. One respondent commented, *"The concentration in nonprofit and governmental accounting is crucial—too many programs don't provide enough education in these areas, which are essential for us."*

The Bachelor of Applied Science in Accounting program at Pierce College will address these gaps by including curriculum elements focused on these sectors, ensuring that graduates are equipped with the knowledge and skills to succeed in both private and public accounting roles.

The analysis demonstrates a clear demand for accounting and finance professionals in Pierce County, supported by stable employment projections and a significant local supply gap. The employer survey results provide strong evidence that the Bachelor of Applied Science in Accounting program at Pierce College is urgently needed. Employers are seeking qualified graduates who not only have a bachelor's degree in accounting but are also working toward CPA certification. By offering this program, Pierce College will play a critical role in filling the talent gap, meeting industry demands, and providing students with the education they need to thrive in the accounting profession. With this Bachelor of Applied Science in Accounting, Pierce College will play a crucial role in developing a skilled workforce capable of meeting the needs of local businesses and governmental entities.

Criteria 4

Baccalaureate program builds from existing professional and technical degree program offered by the institution.

The Bachelor of Applied Science in Accounting program will build on Pierce College's existing professional and technical degree programs, providing a seamless transition for students while leveraging the institution's academic strengths. The Associate in Applied Science (AAS) in Accounting and related certifications form the foundation of the BAS program. This foundation includes coursework in financial accounting, managerial accounting, taxation, nonprofit reporting, and accounting information systems, equipping students with the foundational knowledge and industry-aligned competencies required for advanced accounting studies (Pierce College, 2023).

The AAS in Accounting has been offered since 2015 with steady enrollment growth, indicating a strong interest and demand for accounting education at the community college level. The enrollment data shows that the program attracts a diverse group of students, including single parents, couples with children, and students without dependents. Over the past three academic years, the program has maintained stable enrollment, with a total of 236 students from various family backgrounds. This diversity reflects the program's ability to meet the needs of students from different life circumstances. (Pierce College Enrollment Data, 2023). The AAS in Accounting program at Pierce College boasts an 85% graduation rate over the past five years, highlighting its effectiveness in retaining and graduating students (Pierce College, 2023). The table below highlights the breakdown of Accounting Program Enrollment by Year and Family Status for the 2021-2024 academic years:

Table 7: Accounting AAS and Stackable Certificates by Academic Year

	2018-2019	2019-2020	2021-2022	2022-2023	2023-2024
Accounting	80	125	115	80	92

Source: Pierce College Internal Data. Data Summary for Accounting Graduates and Current Students.

The program data indicates a sustained growth in the number students pursuing accounting credentials. There has been a notable 33% increase in single-parent students from the 2021-22 to the 2023-24 academic years.

The proposed Bachelor of Applied Science in Accounting will build upon the foundational knowledge provided by the AAS program, offering advanced coursework and specialized tracks in nonprofit and governmental accounting. This approach ensures a seamless transition for students advancing from the AAS to the Bachelor of Applied Science in Accounting program, capitalizing on the comprehensive accounting education they have already received.

Stackable Pathway for Student Success

One of the key strengths of the proposed Bachelor of Applied Science in Accounting program is its stackable design, which enables students to build their education progressively. This approach allows students to begin with foundational certificates and gradually advance through higher levels of certification and degrees, accumulating valuable skills and qualifications at each stage. For example, a student might start with the Accounting Office Assistant Certificate, advance to the Accounting Technology or Bookkeeping Certificate, and then complete their AAS in Accounting. From there, they can seamlessly transition into the Bachelor of Applied Science in Accounting program, providing a structured and direct pathway to advanced accounting education. This stackable structure provides the flexibility to earn credentials along the way while progressing toward a bachelor's degree. Each stage equips students with relevant skills, making them competitive in the job market at various levels.

Additional BAS-A coursework will include advanced topics in financial reporting, auditing, nonprofit and governmental accounting, providing students with the necessary skills to excel in their careers. These courses are designed to address specific competencies required in the accounting profession, particularly in the nonprofit and governmental sectors, where there is a high demand for skilled accountants.

Criteria 5

Student demand for program within the region.

Evidence of student interest and demand for the Bachelor of Applied Science in Accounting program has been gathered from multiple sources, including surveys and enrollment projections.

Student Survey Overview

The student survey results reveal a high level of interest and demand for a Bachelor of Applied Science in Accounting program at Pierce College. Students see this program as a vital next step in their educational and career journey, particularly for those seeking to advance in the accounting field

and work toward CPA certification.

Career Advancement and CPA Preparation

A significant 60% of students indicated that earning a bachelor's degree in accounting is their most important career priority. Many students are already working in accounting-related fields and recognize that further education is key to achieving promotions and advancing in their careers. As one student remarked, *"Having a BAS-A program at Pierce would allow me to continue my education without leaving the area, which is really important to me as a working student with family obligations."*

Additionally, 83% of students identified CPA eligibility as a critical goal. A Bachelor of Applied Science in Accounting program would allow students to accumulate the credits needed to move closer to the 225-quarter credit requirement for CPA certification, putting them on a clear path to this important credential. One student highlighted this advantage, saying, "Becoming CPA-eligible is extremely important for my career, and having a local program like this at Pierce would make all the difference for me."

Seamless Pathway and Stackable Credentials

The stackable design of the Bachelor of Applied Science in Accounting program, where certificates build into the AAS and then lead directly into the BAS, is a significant draw for students. Many respondents noted the importance of being able to continue their education at Pierce College without having to transfer to a different institution. One student shared, *"The ability to transfer all my associate credits into a bachelor's degree is exactly what I need. It's the perfect way to keep moving forward without having to start over."*

The program's flexibility is also a critical factor. 75% of respondents expressed interest in enrolling in the Bachelor of Applied Science in Accounting program within the next 1-3 years, and many pointed to course schedule flexibility, online and hybrid formats, and local accessibility as key reasons for their interest. This flexibility is essential for students who are balancing work, family, and education.

Why Now?

Students are eager for the Bachelor of Applied Science in Accounting program at Pierce College. A survey from August 2024 revealed frustrations with the lack of local bachelor's options, with students sharing, "I had to look elsewhere for a bachelor's in accounting because Pierce doesn't offer one yet," and, "I wish this came sooner—this program would have been the perfect next step for me." Launching the program now addresses this demand, providing students the opportunity to advance their education and careers while working toward CPA certification, all within their local community.

Program Projections

Based on current trends and student interest data, the following enrollment projections for the Bachelor of Applied Science in Accounting program at Pierce College are estimated:

Table 8: Bachelor of Applied Science in Accounting's Expected Enrollment

Year	Students Enrolled
Year 1	20
Year 2	24
Year 3	28
Year 4	32
Year 5	36

These projections are based on the current interest shown by AAS students and the growing demand for advanced accounting education.

Student demand for the proposed Bachelor of Applied Science in Accounting program can also be demonstrated by analyzing the current enrollment patterns in related programs and pathways at Pierce College. This analysis shows a clear interest and potential pipeline of students who would benefit from the proposed program.

Student Enrollment Data

The table below provides a summary of the top academic plans feeding into accounting courses, highlighting the proportion of students along each plan.

Table 9: Distribution of Students	by Academic Plan ii	n Accounting Pathways
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Academic Plan	Number of Students	Percentage of Total Students
Grand Total	537	100.00%
(LASDTAA) Academic Transfer DTA	112	21%
(ATBAOAPT) Applied Accounting AAS	89	17%
(BAMBUAPT) Applied Business AAS	61	11%
(BUCBUAA) Business DTA/MRP	35	7%

Analysis of Student Demand

- Applied Accounting AAS: A substantial proportion of students (17%) are enrolled in the Applied Accounting AAS pathway, indicating a direct interest in accounting and forming a strong primary pipeline for the proposed Bachelor of Applied Science in Accounting program. This pathway directly aligns with the proposed program's structure, offering students a seamless transition from foundational technical education to advanced accounting studies. (Pierce College Enrollment Data, 2023).
- Applied Business AAS: With 11% of students enrolled in this pathway, there is clear interest in business-related fields, which aligns well with the Bachelor of Applied Science in Accounting program. These students often take accounting courses as part of their curriculum, preparing them for further specialization in accounting.
- Academic Transfer DTA: While the primary audience for the proposed BAS program includes AAS graduates, DTA and DTA-MRP students currently pursuing transfer options—such as the Bachelor of Science in Accounting at UW Tacoma—may also find value in the program. The

BAS program offers an alternative for students who face challenges attending campus-based programs consistently. With hybrid classes featuring both online and in-person components, including recorded or live synchronous lectures, students gain flexibility to learn from anywhere. Additionally, robust accounting tutoring services, available both online and on campus, ensure students have access to the support they need. For DTA/MRP students, bridge courses may be provided to support their transition into the program. This flexibility makes the BAS program an appealing option for students balancing work, family, or other commitments.

• **Business DTA/MRP:** Another significant pathway, with 7% of students, further supports the demand for a structured bachelor's program in accounting. This pathway builds on business-related coursework that aligns well with the advanced accounting studies offered in the Bachelor of Applied Science in Accounting program at Pierce College.

The proposed Bachelor of Applied Science in Accounting program at Pierce College is a vital part of the regional higher education ecosystem, addressing the needs of place-bound students and AAS graduates lacking pathways to further education. Unlike academic transfer programs preparing students for seamless entry into university-level business programs, AAS graduates face barriers due to the technical nature of their coursework. The BAS-A program bridges this gap, offering students accessible, flexible, and professionally focused options to achieve their goals. By complementing existing transfer pathways like the BS in Accounting at UW Tacoma, the BAS-A program provides students with choices tailored to their circumstances. Whether pursuing a structured university experience or a hybrid, locally grounded program with online accessibility, students can select what aligns with their goals. This collaborative approach not only meets workforce needs but strengthens partnerships among institutions serving the region.

Criteria 6

Efforts to maximize state resources to serve place-bound students.

The Bachelor of Applied Science in Accounting program at Pierce College is designed to meet the needs of place-bound working adults through accessible learning options and strategic use of state resources. The program addresses workforce gaps in nonprofit and governmental accounting, supports regional economic development, and enhances social mobility for students in Pierce County.

Flexible Learning Options

Online and Hybrid Classes

The program offers flexible online and hybrid classes tailored to working adults, parents, militaryaffiliated individuals, and first-generation college students. Unlike fully online institutions, Pierce College provides a balanced approach by integrating virtual learning with robust support services, including on-campus and online tutoring, advising, and counseling. Students can borrow essential technology, such as computers with class-required software and mobile Wi-Fi hotspots, ensuring access to education without technological barriers.

Accessible Campus Locations

Classes are available at Fort Steilacoom, Puyallup, and Joint Base Lewis McChord (JBLM) campuses, minimizing travel for students across Pierce County. These locations provide an accessible alternative for students balancing education with work and family responsibilities. Research highlights the positive impact of accessible campuses on enrollment and retention (Baum & Flores, 2011). By combining physical locations with flexible scheduling, Pierce College offers options unavailable at fully online institutions.

Comprehensive Support

Pierce College distinguishes itself through a comprehensive support system that bridges online and in-person learning. Students benefit from hands-on faculty interaction, dedicated accounting tutoring, and a network of in-person and online academic resources. By combining flexibility, accessibility, and unparalleled student resources, the BAS Accounting program at Pierce College delivers a holistic educational experience tailored to the diverse needs of place-bound students, exceeding what many online-only programs can offer.

Supporting Military Populations

Pierce College's unique access to the military population, particularly through its campus inside the Joint Base Lewis-McChord (JBLM), positions the institution to serve the educational needs of military personnel and their families effectively. The proposed Bachelor of Applied Science in Accounting offers an excellent opportunity for military students to advance their careers in accounting, particularly in roles within the government sector. Table 10, below, illustrates the current AAS accounting program enrollment by military benefits, highlighting the college's and the accounting program's ongoing support for this demographic.

Table 10: Accounting Program Enrollment by Year and Veteran Benefits

VETERAN BENEFITS	Accounting Program	Pierce College
Not Reported / Not Military-Affiliated	89%	92%
Veteran/ Military Benefits	11%	8%

The data reveals a steady enrollment of military-affiliated students in the accounting program, underscoring Pierce College's commitment to supporting veterans and active-duty personnel. Establishing a BAS in Accounting will further enhance these efforts by providing a clear pathway to a baccalaureate degree, helping military students transition to civilian careers in high-demand fields such as accounting. With Pierce College's campus inside JBLM, the institution is uniquely positioned to serve this population, offering tailored support and flexible learning options to meet their educational needs (U.S. Department of Veterans Affairs, 2023; U.S. Department of Defense, 2023).

According to the U.S. Department of Defense, JBLM hosts over 40,000 active-duty personnel. Pierce College has already established a robust presence on the base, offering tailored support and flexible learning options for military students. The BAS in Accounting program will enhance these efforts by providing a clear pathway to a baccalaureate degree, helping military students transition to civilian careers in high-demand fields such as accounting.

The GI Bill and Military Tuition Assistance (TA) Program are pivotal in providing financial support for military students pursuing higher education. These benefits can be leveraged by students enrolled in the BAS in Accounting program at Pierce College, ensuring that financial barriers are minimized, and educational opportunities are maximized for our military-affiliated population (U.S. Department of Veterans Affairs, 2023; U.S. Department of Defense, 2023).

Collaboration with Other Institutions

Collaboration with Tacoma Community College, Green River College, Clover Park Technical College, and the University of Washington Tacoma will ensure that the program meets regional needs without duplicating existing offerings.

Pierce invited Tacoma Community College and Clover Park Technical College to a needs discussion, in the summer of 2024 when we were working toward an earlier submission timeline. We discussed the need for an Accounting BAS pathway in Pierce County and the alignment of the BAS with related pathways. We held a similar meeting regarding the Applied Business BAS pathways several years ago and agree that we will continue to share information and build opportunities together, with a focus on market need and the ability to differentiate particular areas. The Pierce Accounting program will focus on Nonprofit and Governmental Accounting.

The Pierce County Colleges recently partnered on a BAS marketing campaign that highlighted the opportunities to earn a BAS degree at any of the Community and Technical Colleges in Pierce County. This effective collaboration with continue.

Unique Aspects of the Program

Specialization in Nonprofit and Governmental Accounting

The program's focus on nonprofit and governmental accounting sets it apart from other accounting programs in the region, addressing a critical need for specialized accounting professionals. Few colleges in the USA offer this specialization as part of the degree name. Notable institutions with similar programs include Indiana University–Purdue University Indianapolis (IUPUI) and the University of Central Florida (UCF), which offer specialized tracks in their accounting programs (IUPUI, 2023; UCF, 2023). The demand for accountants with expertise in these areas is growing, particularly as organizations seek to ensure compliance with complex regulatory requirements and improve financial transparency (American Institute of CPAs, 2021).

By offering flexible learning options and collaborating with other institutions, the BAS in Accounting program will effectively serve place-bound students and maximize state resources. Ensuring Pierce County students have access to an affordable bachelor's degree will open doors for them to secure high-paying jobs and increase upward social mobility within the community. This increase in upward mobility will translate into higher tax revenue for the state, thereby benefiting the broader economy. Providing accessible and specialized education in accounting not only meets the current workforce demands but also fosters long-term economic growth and social equity.

Criteria 7

Promoting equitable opportunities for students, including historically marginalized students.

The BAS in Accounting program promotes equitable opportunities for historically marginalized students through targeted recruitment and support strategies, aligning with Pierce College's mission to foster a diverse, inclusive community of learners. In 2020, the district's Board of Trustees set a goal to build an antiracist institution through bravery, care, and purpose, and Pierce is committed to achieving this vision.

Pierce College serves a higher percentage of women, African American, Hispanic, and Asian/Pacific Islander students than the surrounding county. As an Asian American and Native American Pacific Islander serving institution (AANAPISI) and emerging Hispanic-serving institution, Pierce supports underserved groups through initiatives such as the ASPIRE program. Funded by an AANAPISI Title III grant, ASPIRE provides academic tutoring, educational planning, transfer support, scholarship assistance, personal coaching, peer mentoring, and culturally relevant events, ensuring that all students, including BAS participants, receive tailored support to succeed. These resources provide Pierce students with advantages that fully online institutions cannot offer, such as personalized coaching and access to in-person and culturally enriching events. This focus on equitable access reinforces Pierce's commitment to student success. Table 11 highlights the fall 2023 demographics of Pierce College students.

Pierce College Demographics, Fall 2023	% of Headcount		
Gender			
Female	58%		
Male	33%		
X	1%		
Not Reported	8%		
Race/Ethnicity			
American Indian/Alaskan Native	1%		
Asian	9%		
Black/African American	10%		
Hispanic	9%		
Pacific Islander	2%		
White	43%		
Two or More Races	20%		
Not Reported	7%		
Age Group	· ·		
Under 20	43%		
20-24	21%		
25-29	11%		
30-39	14%		
40 or Above	11%		
Not Reported	0%		
Family Status			

Table 11: Pierce	College's	Disaggregated	Demographics	for Fall 2023
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Single with Dependents	7%	
Couple with Dependents	6%	
No Dependents	29%	
Other	1%	
Not Reported	58%	
Other		
Received Need-Based Aid	37%	
Disability Reported	2%	
Veteran Benefits	8%	

In Pierce College's 2023 Institutional Effectiveness Report, a thorough assessment of the college's Core Themes and objectives set by the District's Board of Trustees highlighted Pierce's strong commitment to equitable education. The college met or exceeded 93% of the objectives, well above the Board's 70% threshold for mission fulfillment. Students overwhelmingly agree that Pierce provides an inclusive, supportive environment aligned with local industry needs. The report emphasizes Pierce's success in engaging diverse students, including low-income and recent high school graduates, ensuring access to resources and pathways. Additionally, 92% of students were satisfied with their instructors, and 96% would choose Pierce again, reflecting the college's dedication to high-quality, equitable education.

Recruitment Strategies

Targeted Outreach

Outreach efforts will concentrate on high schools with diverse student populations and organizations supporting underrepresented groups in accounting. Within the accounting profession, certain demographics, particularly Hispanic or Latino (10.9%) and Black or African American (8.6%) professionals, are underrepresented compared to their prevalence in the general workforce. By partnering with local nonprofits, cultural centers, and other community colleges, we aim to achieve population parity and improve access to accounting pathways for historically marginalized students (Perna & Jones, 2020).

Marketing Materials

Culturally responsive marketing materials will be developed to resonate with diverse audiences. These materials will include brochures, flyers, and digital content featuring testimonials from alumni of similar backgrounds, success stories, and information on support services. Visuals and narratives will be carefully selected to reflect the diversity of the student body and the inclusive environment at Pierce College. Studies show that culturally relevant marketing can effectively engage underrepresented populations and encourage them to pursue higher education (National Center for Education Statistics, 2021).

Support Systems

Academic Support Services

Pierce College offers comprehensive academic support services. Additionally, the Accounting Department has expanded access to accounting tutoring in the past three years. One of our main departmental goals was to establish a robust accounting tutoring hub with both in-person and online

support. Previously, Pierce had only one accounting tutor for the entire district, and they would only be available for in-person assistance. Now, we have increased the number of accounting tutors to eight, solely dedicated to our program. Additionally, we have established Supplemental Instructors (SIs) for our most challenging accounting classes, in all modalities. These SIs hold content support and assignment assistance sessions, working closely with accounting instructors to ensure students are effectively learning and applying course material from day one. Students have reported increased grades and engagement due to these initiatives. Research indicates that such comprehensive support systems are crucial for the retention and success of non-traditional students in higher education (Kezar & Gehrke, 2015).

Financial Accessibility and Support

With 43% of degree-seeking students at Pierce College receiving need-based aid in the 2023-24 academic year (SBCTC enrollment dashboard, 2024), the college's commitment to accessible education is clear. The introduction of a BAS in Accounting will further support these students, providing opportunities for higher qualifications and better career prospects. Accounting's median wage of \$73,560 is significantly above the general occupational median, with local demand in Tacoma-Pierce County offering an average annual salary of \$87,278—well above the county's self-sufficiency standard of \$41,717. By equipping students with advanced skills, the BAS program aims to enhance their economic mobility and long-term financial stability.

According to the American Association of Community Colleges (AACC), community colleges contribute significantly to the local economy by providing education and training that lead to higher wages and increased employability for graduates. These institutions help bridge the educational attainment gap and support local economic development by producing a skilled workforce (American Association of Community Colleges, 2020).

Need-Based Aid	2021-2022	2022-2023	2023-2024	Grand Total
Did Not Receive Need-Based Aid	52	36	29	117
Did Receive Need-Based Aid	33	39	47	119
Grand Total	85	75	76	236

Table 12: Accounting Program Enrollment by Year and Need-based Aid

Source: Pierce College Internal Data. Data Summary for Accounting Graduates and Current Students.

The number of Pierce College students receiving need-based aid underscores the importance of accessible education and the need for a BAS in Accounting to support these students in achieving higher educational and career goals.

Research has demonstrated that financial aid significantly impacts the ability of low-income and marginalized students to enroll in and complete college programs (Dynarski & Scott-Clayton, 2013). By providing targeted financial support, Pierce College can alleviate some of the financial burdens that may prevent students from pursuing their educational goals.

Serving Non-Traditional Students

The enrollment data for Pierce College's accounting programs shows a significant number of nontraditional students aged 25 and older. This highlights the need for a BAS in Accounting to provide flexible and advanced educational opportunities for adult learners looking to advance their careers in accounting. Research indicates that older students in community colleges have a higher rate of graduating compared to their younger counterparts. According to the National Center for Education Statistics (NCES), older students, particularly those over the age of 24, often have higher persistence and completion rates due to their determination and life experience (National Center for Education Statistics, 2020).

Additionally, older students who attain a bachelor's degree in accounting are more likely to positively impact their communities. Studies have shown that adult learners who return to school and complete higher education degrees often contribute to local economic growth and community development. They bring maturity, a strong work ethic, and a wealth of life experience to their educational pursuits, which can translate into significant contributions to their workplaces and communities (American Council on Education, 2017).

Moreover, providing flexible learning options such as online and hybrid classes can further support non-traditional students in achieving their educational goals. Flexible scheduling helps adult learners balance their studies with work and family responsibilities, thereby increasing their chances of success (Lumina Foundation, 2019).

AGE_GROUP	Accounting Program	Pierce College
Under 20	7%	43%
20-24	20%	21%
25-29	14%	11%
30-39	36%	14%
40 or Above	23%	11%
Grand Total	100%	100%

Table 13: Accounting Program Enrollment by Age Group. Academic Years 2021-2024

Source: Pierce College Internal Data. Data Summary for Accounting Graduates and Current Students.

Creating an Inclusive Campus Environment

Diversity and Inclusion Training

At Pierce College, fostering an inclusive and equitable learning environment is a core priority, reflected through ongoing diversity, equity, and inclusion (EDI) training for faculty and staff. These efforts support a diverse student body by equipping educators to meet the varied needs of all students, promoting a campus culture where every individual feels valued and supported. The college's commitment is further strengthened through three primary strategies: democratizing data to increase transparency, engaging with Achieving the Dream (ATD) to drive student success, and centering racial equity to ensure accessible, high-quality education for a diverse community. This holistic approach is complemented by practical EDI integration into the curriculum, which involves using diverse case studies, exploring global accounting practices, and discussing accounting's impact across different communities (Museus et al., 2015; Hammond & Streeter, 2020). Through these initiatives, Pierce College aims to enhance both the educational experience and outcomes for underrepresented students, aligning with its mission to create pathways to success for all learners.

Student Organizations and Events

Pierce College supports student organizations and events that celebrate cultural diversity and provide platforms for marginalized students to share their experiences. This includes the establishment of Pierce's own Accounting Club, which our students successfully initiated in Fall 2023. Additionally, we would like to partner with professional organizations such as the National Association of Black Accountants (NABA) to provide networking opportunities, mentorship, and career guidance. Recent studies and news articles highlight that major accounting firms and corporations are heavily investing in recruiting individuals from diverse backgrounds to address the lack of diversity in the profession (PwC, 2021). These efforts are crucial for creating a more inclusive and representative workforce in accounting.

Conclusion

The accounting industry is increasingly demanding professionals with advanced degrees who can navigate complex financial landscapes, utilize sophisticated accounting software, and apply critical thinking to solve financial problems. Pierce College's Bachelor of Applied Science in Accounting program is designed to equip students with essential skills, preparing them for successful careers in various accounting roles and enhancing their job opportunities within nonprofit and governmental sectors (Association of International Certified Professional Accountants, n.d.). The increasing demands for compliance with environmental, social, and governance (ESG) standards further amplify the need for skilled accounting professionals (Controllers Council, 2023; BMWL, 2023).

Pierce College serves as a comprehensive community college committed to providing accessible, affordable, and high-quality education. It plays a crucial role in workforce development and supporting the educational and career goals of a diverse student population. This aligns with the mission of community colleges nationwide, which aim to offer educational opportunities to a broad spectrum of learners, including those who may not have access to traditional four-year institutions (Community College Research Center, 2020).

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Appendix A: Supply/Demand GAP Rubric

Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges

The goal of this rubric is to help you build a program that will meet the needs of your community. We have given you options about the information you can use to support the need for your new program. Also, the guidelines for estimating the supply/demand gap are similar to the ones we use for other program applications. We hope this makes the rubric more familiar to you. If not, contact the Director of Transfer Education at SBCTC for further information.

The application needs to show the information below for program approval:

- <u>employers demand* the level of technical training proposed</u> within the program, making it cost-effective for students to seek the degree;
- lead to high wage-earning jobs; and
- the <u>proposed program fills a gap in options available for students</u> because it is not offered by a public four-year institution of higher education in the college's geographic area.

College Name: Pierce College			
Program Name: Applied E	Program Name: Applied Baccalaureate Degree in Accounting		
Select one: Existing Occup	bation $oxtimes$ or Emerging Occupation \Box		
	emand/supply information is available for the specified degree program and		
target oc	cupation(s),**		
For demand: Provide local/regional demand data for the targeted occupation job title(s) from traditional labor market data, industry data, trade association data, or other transactional data. (Provide absolute numbers, not just percentages)	 Local/regional demand titles: Accountants & Auditors; (other occupational titles include Bill and Account Collectors, Bookkeeping Accountant, Auditing Clerks, Accounting Officer, Audit Partner, Auditor, Certified Public Accountant (CPA), Cost Accountant, Financial Auditor, General Accountant, Internal Auditor, Revenue Tax Specialist) Employment security demand/decline list data for Accountants and Auditors Estimated average annual salary in Washington \$92,895 Estimated employment in 2020 in Washington 39,146 Estimated average annual salary in Pierce County \$87,278 Estimated employment in 2020 in Pierce County \$87,278 Estimated employment in 2020 in Pierce County 2,518 Minimum openings Pierce County per www.WorkSourcewa.com as of 7/15/24: 9,124 Minimum openings Washington State per www.WorkSourcewa.com as of 7/15/24: 123,024 WA Short term Demand 2023 - 2025/ Avg. Annual Openings 15,110 (www.projections/Enort Term) Current Vacancies on www.Indeed.com for Tacoma, WA = 200+ as of 7/15/24 Current Pierce and Thurston Counties Vacancies for Accounting, Auditing, Budgeting and other finance positions on careers.wa.gov (just WA State entity) open positions as of 08/01/24: 90+ 		

	Estimated growth 2022-2027 1.69%, 2027-2032 1.24% Source: Employment Security Department/DATA2 Projected outlook for Accountants and Auditors is "Bright" with national annual projected job openings at 126,500 and 86% of individuals in this pathway obtaining a Bachelor's degree or higher per <u>www.Careeronestop.org</u> Washington Supply gap for May of 2024 was 53 – meaning there were 53 more job postings than potential job seekers at that time.
For supply gap: Provide data on the number of programs and the number of annual program graduates for all four-year colleges that supply your region. Is the number of current annual graduates insufficient to meet current and projected demand? (The result of demand minus supply).	Annual Accounting BA Graduates in Pierce County– University programs University of Washington Tacoma - 61 Saint Martin's University- 8 Annual Accounting AAS Graduates in Pierce County– Community and Technical colleges Pierce College- 10 Clover Park- 9 Tacoma Community College: 22 Pierce County total Accounting Degree graduates (BA and AAS): 110 Current Vacancies on <u>www.Indeed.com</u> for Tacoma, WA = 200+ as of 7/15/24 Graduates Insufficient to meet Employer Demand Source: National Center for Education Statistics. (n.d.). College Navigator. U.S. Department of Education, Institute of Education Sciences. From https://nces.ed.gov/collegenavigator/.
	R, if demand information is not available or it is a new/emerging/changing
	ccupation, **
For demand: Provide employer survey results for local demand for the targeted occupation job title(s) to support the demand and education level for the program. Survey requirements are <u>listed below</u> .	See Appendix B

Appendix B: Employer Survey Results

Employer Survey- August 2024

Pierce College conducted an employer survey targeting 38 employers across the greater Puget Sound region. The employers represent a wide range of sectors, including government, nonprofit, education, finance, manufacturing, and service industries, particularly accounting firms. This survey provided insights into the anticipated demand for accounting professionals, preferred education levels, and potential opportunities within these fields. The results underscore the importance of higher-level accounting qualifications and confirm a strong demand for bachelor's degree holders in accounting positions.

Survey Questions and Responses

RESPONSES DATE 1 98501 8/6/2024 8:50 PM 2 98402 8/6/2024 4:13 PM 3 98390 8/6/2024 1:29 PM 4 98391 8/6/2024 6:25 AM 8/5/2024 1:21 PM 5 98115 6 98032 8/5/2024 8:23 AM 7 98516 8/4/2024 2:10 PM 8 98409 8/2/2024 1:31 PM 8/1/2024 5:06 PM 9 98229 10 98387 8/1/2024 3:32 PM 98503 8/1/2024 3:17 PM 11 12 98003 8/1/2024 2:24 PM 13 98402 8/1/2024 1:57 PM 98104 8/1/2024 1:49 PM 14 98422 8/1/2024 1:39 PM 15 16 98403 8/1/2024 10:40 AM 17 98032 7/31/2024 10:35 AM 98402 7/30/2024 1:01 PM 18 19 98504 7/30/2024 6:18 AM

Q1 Please provide the 5-digit zip code for your location

20	98371	7/29/2024 3:27 PM
21	98402	7/29/2024 2:09 PM
22	98338	7/29/2024 8:08 AM
23	98499	7/28/2024 9:09 AM
24	98467	7/26/2024 3:48 PM
25	98001	7/26/2024 9:46 AM
26	98012	7/24/2024 5:02 PM
27	98388	7/24/2024 11:58 AM
28	98466	7/24/2024 11:32 AM
29	98406	7/24/2024 10:34 AM
30	98030	7/24/2024 10:24 AM
31	98372	7/24/2024 8:45 AM
32	98371	7/24/2024 8:40 AM
33	98466	7/24/2024 8:36 AM
34	98327	7/24/2024 8:27 AM
35	98467	7/23/2024 8:18 PM
36	98446	7/23/2024 7:44 PM
37	98584	7/23/2024 7:25 PM





Q2 Do you have anticipated demand for accountants?

ANSWER CHOICES	RESPONSES	
Yes	70.27%	26
No	10.81%	4
Not sure	18.92%	7
TOTAL		37

Q3 If there is demand, how many positions do you currently have open?

Answered: 29 Skipped: 8

#	RESPONSES	DATE
1	0	8/6/2024 4:13 PM
2	0	8/6/2024 1:29 PM
3	0	8/6/2024 6:25 AM
4	0	8/5/2024 1:21 PM
5	N/A	8/5/2024 8:23 AM
6	There are several in the City	8/2/2024 1:31 PM
7	None	8/1/2024 5:06 PM
8	8	8/1/2024 3:32 PM
9	1	8/1/2024 3:17 PM
10	As many as we can	8/1/2024 1:57 PM
11	1	8/1/2024 10:40 AM
12	2	7/30/2024 1:01 PM
13	4	7/30/2024 6:18 AM
14	2	7/29/2024 3:27 PM
15	Currently, there are two open positions.	7/29/2024 2:09 PM
16	3	7/29/2024 8:08 AM
17	0	7/28/2024 9:09 AM
18	Zero	7/26/2024 3:48 PM
19	7	7/26/2024 9:46 AM
20	1	7/24/2024 5:02 PM
21	0	7/24/2024 11:32 AM
22	1	7/24/2024 10:34 AM
23	None	7/24/2024 10:24 AM
24	1	7/24/2024 8:40 AM
25	0	7/24/2024 8:36 AM
26	0	7/24/2024 8:27 AM
27	1	7/23/2024 8:18 PM
28	2	7/23/2024 7:44 PM
29	0	7/23/2024 7:25 PM

Q4 How many positions do you anticipate having open in the next three (3) years?

Answered:	31	Skipped: 6
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#	RESPONSES	DATE
1	1 or 2	8/6/2024 4:13 PM
2	1	8/6/2024 1:29 PM
3	0-2	8/6/2024 6:25 AM
4	5-6	8/5/2024 1:21 PM
5	1	8/5/2024 8:23 AM
6	Several - we have Accountants, Senior Accountants, and analysts across the organization	8/2/2024 1:31 PM
7	One	8/1/2024 5:06 PM
8	10	8/1/2024 3:32 PM
9	10	8/1/2024 3:17 PM
10	10	8/1/2024 2:24 PM
11	There's no limit	8/1/2024 1:57 PM
12	15	8/1/2024 1:49 PM
13	5-6	8/1/2024 10:40 AM
14	3	7/31/2024 10:35 AM
15	12	7/30/2024 6:18 AM
16	Within the next 3 years, there could be a need for 2-3 openings, either in the entry or senior level	7/29/2024 2:09 PM
17	20	7/29/2024 8:08 AM
18	4	7/28/2024 9:09 AM
19	5-6	7/26/2024 3:48 PM
20	25	7/26/2024 9:46 AM
21	3	7/24/2024 5:02 PM
22	3	7/24/2024 11:32 AM
23	2-3	7/24/2024 10:34 AM
24	One	7/24/2024 10:24 AM
25	1	7/24/2024 8:45 AM
26	3	7/24/2024 8:40 AM
27	2	7/24/2024 8:36 AM
28	2	7/24/2024 8:27 AM
29	2	7/23/2024 8:18 PM
30	1	7/23/2024 7:44 PM
31	Between 1 - 3	7/23/2024 7:25 PM

Q5 When hiring an accountant in your organization, what level of education is preferred or required? (please select one)



PREFERRED	REQUIRED	TOTAL	WEIGHTED AVERAGE
17.65% 3	82.35% 14	17	1.82
58.82% 20	41.18% 14	34	1.41
70.00% 14	30.00% 6	20	1.30
100.00% 14	0.00% 0	14	1.00
100.00% 5	0.00% 0	5	1.00
64.71% 11	35.29% 6	17	1.35
	17.65% 3 58.82% 20 70.00% 14 100.00% 14 100.00% 5 64.71%	17.65% 82.35% 3 14 58.82% 41.18% 20 14 70.00% 30.00% 14 6 100.00% 0.00% 14 0 100.00% 0.00% 5 0 64.71% 35.29%	$\begin{array}{c ccccc} 17.65\% & 82.35\% \\ 3 & 14 & 17 \\ \hline 3 & 14 & 17 \\ \hline 58.82\% & 41.18\% \\ 20 & 14 & 34 \\ \hline 70.00\% & 30.00\% \\ 14 & 6 & 20 \\ \hline 100.00\% & 0.00\% \\ 14 & 0 & 14 \\ \hline 100.00\% & 0.00\% \\ 5 & 0 & 5 \\ \hline 64.71\% & 35.29\% \\ \end{array}$

Pierce College // Accounting // Fall 2024



Q6 How important is a bachelor's degree for this position?

ANSWER CHOICES	RESPONSES	
The most important priority	27.03%	10
A top priority, but not the most important	45.95%	17
Somewhat important	21.62%	8
Not very important	5.41%	2
Not important at all	0.00%	0
TOTAL		37

Q7 How important is it that the accountants you hire are eligible for Certified Public Accountant (CPA) or other industry-recognized certifications?



ANSWER CHOICES	RESPONSES	
Extremely important	13.51%	5
Very important	16.22%	6
Moderately important	27.03%	10
Slightly important	27.03%	10
Not important at all	16.22%	6
TOTAL		37
Q8 Do you have difficulty finding bachelor's degree-level or CPA-eligible applicants for this position?



ANSWER CHOICES	RESPONSES	
Yes	75.68%	28
No	24.32%	9
TOTAL		37

Q9 Would Pierce College offering a Bachelor of Applied Science in Accounting (BAS-A) program assist you in finding qualified applicants to fill the position(s)?



ANSWER CHOICES	RESPONSES	
Yes	67.57%	25
No	0.00%	0
Maybe	32.43%	12
TOTAL		37

Q10 When hiring, would an applicant be more competitive with an accounting-specific Bachelor of Applied Science degree?



ANSWER CHOICES	RESPONSES	
Yes	88.89%	32
No	11.11%	4
TOTAL		36

Q11 Do you have current workers that you would encourage to enroll in a Bachelor of Applied Science in Accounting (BAS-A) program at Pierce College?



ANSWER CHOICES	RESPONSES	
Yes	56.76%	21
No	43.24%	16
TOTAL		37

Q12 If yes, would a BAS-A degree make employees more valuable in their current position?



ANSWER CHOICES	RESPONSES	
Yes	93.10%	27
No	6.90%	2
TOTAL		29

Q13 Do you have any other comments or suggestions about the proposed BAS-A program at Pierce College?

Answered: 21 Skipped: 16

#	RESPONSES	DATE
1	It would be highly beneficial for Pierce College implement the program for students so that they wouldn't have to transfer to another college/university to earn a BA.	8/6/2024 8:50 PM
2	I suggest internship opportunities as part of the program to help the students understand more about the business/ government and apply what they have studied.	8/6/2024 4:13 PM
3	Great idea	8/5/2024 1:21 PM
4	None at this time	8/4/2024 2:10 PM
5	Generally, Accountants can be hired without a degree or just an associate's degree. In order to advance to Senior Accountant, or management, it is important to have at least a bachelor's degree with an accounting emphasis. The CPA is generally required for management roles within the Finance Department, but less so in the utilities. The CPFO offered by GFOA is becoming more recognized on the governmental side. We hire analysts across the City to work in the utilities in the financial fields and when I'm hiring, I do show preference for a bachelor's degree with an accounting or economics emphasis.	8/2/2024 1:31 PM
6	In corporate accounting, a CPA license or CPA candidacy is highly valued due to the credibility, expertise, and trust it signifies. CPAs have demonstrated proficiency in accounting principles, regulatory compliance, and ethical standards, making them well-equipped to handle complex financial tasks and provide strategic advice. This designation often leads to advanced career opportunities and is essential for roles involving financial oversight and audits. Additionally, the ongoing professional development required for CPAs ensures they stay current with industry trends and regulations, giving them a competitive edge and access to a vast network of professional resources.	8/1/2024 3:32 PM
7	As a public accounting firm we look for CPA exam eligible candidates for permanent hire and also accounting major students in years 3 or 4 for internships.	8/1/2024 2:24 PM
8	Across the accounting industry, the lack of eligible candidates is very troublesome. This is backed by numerous studies, and the fact that this is even a question shows the lack of understanding about this profession.	8/1/2024 1:57 PM
9	This program would be very valuable in equipping talent with the skills needed for employment with a variety of businesses in the local area (large corporate, small businesses, CPA firms, etc.).	8/1/2024 10:40 AM
10	Not at this time.	7/30/2024 1:01 PM
11	The state of Washington is in need of accountants with even basic accounting skills. Those coming in with a BAS-A would easily find positions and move up quickly. The numbers above are for just one agency, but we hear from other agencies that they struggle finding qualified candidates.	7/30/2024 6:18 AM
12	It would be good to emphasize the "why" behind the accounting work.	7/29/2024 2:09 PM
13	Glad to see that this is being considered. I attended Pierce College myself for my associate's degree, and would have completed my Bachelor's at Pierce College had that option been available.	7/29/2024 8:08 AM
14	Some firms like ours hire Earned Agents for tax. I'm finding that not all earned agents are not at the same learning level as those who have had the fundamental knowledge required by accountants.	7/28/2024 9:09 AM
15	International students are extremely difficult to hire in this political climate. US residents are what we focus on.	7/26/2024 9:46 AM

Bachelor of Applied Science - Accounting (BAS-A)- Employer Survey

16	Pierce College is the only school I recommend as I had an amazing experience. If a BAS-A program were to begin I would recommend all my staff to further their education there.	7/24/2024 10:34 AM
17	I know from talks with other local employers (CPA firms and industry professionals) that there is a shortage of qualified accountants, particularly with a degree, and the forecast is for the shortage to increase over the next several years.	7/24/2024 10:24 AM
18	The concentration in nonprofit and governmental accounting is important. Too often BAS-A programs do not provide enough education in this area, particularly governmental accounting. When hiring, I have to rely on governmental experience, because governmental accounting education is hard to find.	7/24/2024 8:40 AM
19	This is a great idea. There is a need in many organizations for qualified accounting personnel.	7/23/2024 8:18 PM
20	For our field the ability to focus on Governmental and Fund Accounting would be a definite asset.	7/23/2024 7:44 PM
21	My company is located in Shelton, WA which already is a difficult market to attract good talent to. Our institution currently has two accounting positions plus the CFO position, and we operate in the consumer banking industry which is heavily regulated and the nature of accounting is complex. In the 6 years I have been at the financial institution we have had and accountant position open up at least 5 separate times. Our preference is candidates who hold a Bachelor's degree with an Accounting and Finance focus; however, we have struggled immensely finding qualified candidates. We've found it more feasible to promote our front-line staff within to our accounting positions and teach them the accounting principles. This strategy has only worked given my accounting background and time to dedicate to the employee's development. Given a promotion I received and the new responsibilities with it, my time to dedicate teaching the new accounting staff has decreased. We encourage our current accounting staff to seek degree programs to help formalize their knowledge base and institution does offer tuition reimbursement. An important consideration would be to have a remote course offering. Our accounting staff are in Shelton, so if courses were on campus current staff would be unable to attend. I wanted to address my response to question number 5. Due to the accountant shortage and difficulty of finding qualified candidates, we have loosened our requirements. We would like to require candidates have a Bachelor's Degree with an Accounting or Finance focus, but in our experience it's been too difficult for us to find qualified candidates. When we have an accounting position open, we don't have the luxury to wait for the right person to come to us, we have to get the position filled quick. Other departments at our institution, such as our IT department, have some challenges, but have been able to fill positions somewhat quickly with qualified applicants up and down both sides of the Puget Sound Region. We would be interested i	7/23/2024 7:25 PM

Q14 Name (if you'd like your responses to be identifiable)

Answered: 7 Skipped: 30

#	RESPONSES	DATE
1	Marivic Valdez Quintanilla	8/6/2024 8:50 PM
2	Bruce Erskine	8/5/2024 1:21 PM
3	Jodi Collins	8/2/2024 1:31 PM
4	Ryan Sjoberg	8/1/2024 1:49 PM
5	Chris Rakunas	7/23/2024 8:18 PM
6	Mary Stimson, Finance Director	7/23/2024 7:44 PM
7	Reid Miller	7/23/2024 7:25 PM

Appendix C: Student Survey Results

Student Survey- August 2024

Pierce College conducted a student survey targeting students taking accounting and business classes in the Summer of 2024. 48 students responded

Survey Questions and Responses

Bachelor of Applied Science - Accounting (BAS-A) - Student Survey

Q1 What is your current level of college education?



ANSWER CHOICES RESPONSES				
High School	Diploma or GED	2.08%		1
Some Colleg	Some College			12
Associate's	Degree	58.33%		28
Bachelor's D	Bachelor's Degree			4
Other (pleas	e specify)	6.25%		3
TOTAL				48
#	OTHER (PLEASE SPECIFY)		DATE	
1	Certificate in Accounting Technology		8/4/2024 8:44 PM	
2	Running Start		8/2/2024 2:17 PM	
3	AAS in accounting almost complete, waiting on 1-credit		8/2/2024 12:03 PM	



Q2 What is your current employment status?

ANSWER CHOICES		RES	SPONSES	
Employed part-time in an accounting-finance related field		10.4	42%	5
Employed fu	Ill-time in an accounting-finance related field	33.3	33%	16
Employed p	art-time in an unrelated field	14.5	58%	7
Employed fu	Ill-time in an unrelated field	16.6	67%	8
Unemployed		16.6	67%	8
Other (please specify)		8.33	3%	4
TOTAL				48
#	OTHER (PLEASE SPECIFY)		DATE	
1	Full-time student & stay-at-home mom		8/2/2024 11:59 PM	
2	High school student (soon to be senior)	8/2/2024 2:17 PM		
3	Retired military		8/2/2024 11:42 AM	
4	Self employed accounting field		8/2/2024 11:29 AM	

Q3 How important is a bachelor's degree in accounting for your career interests?



ANSWER CHOICES	RESPONSES	
The most important priority	60.42%	29
A top priority, but not the most important	16.67%	8
Somewhat important	18.75%	9
Not very important	0.00%	0
Not important at all	4.17%	2
TOTAL		48

Q4 If currently employed, is a bachelor's degree recommended for promotion in your company?



ANSWER CHOICES	RESPONSES	
Yes	35.42%	17
No	29.17%	14
I don't know	10.42%	5
Not applicable or not currently employed	25.00%	12
TOTAL		48

Q5 Is there value in/do you support having a bachelor's degree program in accounting at Pierce College?



ANSWER CHOICES	RESPONSES	
Yes	100.00%	48
No	0.00%	0
TOTAL		48

Q6 If Pierce College had a Bachelor of Applied Science in Accounting (BAS-A), would you be interested in enrolling in this program?



ANSWER CHOICES	RESPONSES	
Within 1-3 years	75.00%	36
Within 3-5 years	6.25%	3
Not interested	8.33%	4
Other (please specify)	27.08%	13
Total Respondents: 48		

#	OTHER (PLEASE SPECIFY)	DATE
1	Already enrolled elsewhere.	8/13/2024 7:33 PM
2	Had to look elsewhere	8/6/2024 7:19 PM
3	I have moved out of state	8/5/2024 9:14 AM
4	Sooner please!	8/4/2024 2:40 PM
5	I would love to complete my bachelor's if it can be done online	8/2/2024 11:59 PM
6	Asap	8/2/2024 11:25 PM
7	As soon as possible	8/2/2024 3:07 PM
8	Yes, as soon as possible	8/2/2024 2:17 PM
9	Currently enrolled to start the Green River College new Bachelor of Accounting program because Pierce doesn't offer one. I wish it did this year!!	8/2/2024 1:33 PM
10	If my writing skills were strong to be successful.	8/2/2024 11:49 AM

11	Would enroll now if I could	8/2/2024 11:45 AM
12	Already have a BA in Accounting through a university however as a DTA-AA I definitely support this for future students!	8/2/2024 11:35 AM
13	Immediately, I am looking for a college now	8/2/2024 11:29 AM

Q7 How important is it for you to become eligible for the Certified Public Accountant (CPA) certification in achieving your career goals?



ANSWER CHOICES	RESPONSES	
Extremely important	43.75%	21
Very important	14.58%	7
Moderately important	20.83%	10
Slightly important	10.42%	5
Not important at all	10.42%	5
TOTAL		48

Q8 What factors would influence your decision to enroll in a BAS-A program at Pierce College? (select all that apply)



ANSWER C	HOICES	RESPONSES	
Cost	83.33%	40	
Location		52.08%	25
Course sche	dule flexibility	83.33%	40
Reputation o	f the program	37.50%	18
Class modal	ity (in-person, online, hybrid with some face-to-face and online)	79.17%	38
To become eligible to sit for the CPA exam		54.17%	26
Other (please specify)		10.42%	5
Total Respor	ndents: 48		
#	OTHER (PLEASE SPECIFY)	DATE	
1	I'm out of state unless I could do it online	8/5/2024 9:14 AM	
2	I'm no longer in WA, but took classes with Pierce for 2 years and would love to be able to complete my degree with Pierce online	8/2/2024 11:59 PM	
3	Acceptance and consideration of transfer credits applied	8/2/2024 10:58 PM	
4	Satisfied pre-reqs with my current AA degree from Pierce College	8/2/2024 3:07 PM	
5	Adequate Writing ability.	8/2/2024 11:49 AM	



Q9 What class format do you prefer for your studies?

ANSWER CHOICES	RESPONSES	
In-person	6.25%	3
Online	60.42%	29
Hybrid (combination of in-person and online)	33.33%	16
TOTAL		48

Q10 How important are the following support services to your decision to enroll in a BAS-A program at Pierce College?



Pierce College // Accounting // Fall 2024

	VERY IMPORTANT	NEUTRAL	NOT IMPORTANT	TOTAL	WEIGHTED AVERAGE
Tutoring services	46.81% 22	40.43% 19	12.77% 6	47	1.66
Career counseling	57.45% 27	38.30% 18	4.26% 2	47	1.47
Internship opportunities	48.94% 23	40.43% 19	10.64% 5	47	1.62
Academic advising	72.34% 34	25.53% 12	2.13% 1	47	1.30
Mental health support	44.68% 21	36.17% 17	19.15% 9	47	1.74

Q11 Do you have any other comments or suggestions about the proposed BAS-A program at Pierce College?

Answered: 26 Skipped: 22

#	RESPONSES	DATE
1	Would be great to have all associate credits transfer to the 4 year program and earn a bachelors at pierce!	9/29/2024 5:06 PM
2	No	8/6/2024 7:19 PM
3	I wish this came sooner!	8/4/2024 2:40 PM
4	Would I be able to continue the program after completing the requirements for my associates degree?	8/4/2024 10:40 AM
5	I'm currently attending a university for my bachelor's but not all my classes from Pierce transferred. If a bachelor's program became available and could be completed through online courses, I'd come back to Pierce! The professors I had for my accounting classes were incredible and I'd love to have them again!	8/2/2024 11:59 PM
6	no	8/2/2024 4:36 PM
7	Allowing current field work experience to count as internship hours OR credit hours. I have +10yrs exp, work FT and would love to see that exp/knowledge count towards a couple of credits. Hybrid options are great for FT employed students.	8/2/2024 3:07 PM
8	I hope you will do and gave as the opportunity to continue and get our Bachelor at Pierce College	8/2/2024 2:51 PM
9	Pierce College really needs this program!	8/2/2024 1:33 PM
10	This is such a great idea, I hope it is something that I can do with flexibility, thank you	8/2/2024 12:57 PM
11	No	8/2/2024 12:36 PM
12	None.	8/2/2024 12:32 PM
13	Great idea!	8/2/2024 12:24 PM
14	No	8/2/2024 12:15 PM
15	I would absolutely enroll in this program as soon as I finish the AAS in Applied Accounting if courses are primarily offered online or during the day when I am able to obtain childcare. The bachelor's degree I currently hold is in a field unrelated to accounting.	8/2/2024 12:14 PM
16	I would be THRILLED to see a BAS-A at Pierce College! I have trusted PC with 3 Associate Degree's and would jump at the chance to further my accounting education with you!!	8/2/2024 12:10 PM
17	No	8/2/2024 12:03 PM
18	Not at this time.	8/2/2024 12:01 PM
19	They have this program now at Green River Community College. They only had it at Bellevue. Having in Pierce County would add more career possibilities. Community colleges have always aimed to support a diverse group of students.	8/2/2024 11:49 AM
20	NA	8/2/2024 11:42 AM
21	This is super exciting! Please keep me updated about whether or not this happens. I am extremely interested. I loved the 2 year degree. With Tatiana leading the move on this. I would love to come back! Good luck!	8/2/2024 11:37 AM
22	As an album, I'm so excited to hear this is an opportunity for future students! I know I would've loved this option if I was still a student. Please emphasize internship opportunities to students	8/2/2024 11:35 AM

	because that'll be really helpful for their future.	
23	I would love there to be.	8/2/2024 11:35 AM
24	N/A	8/2/2024 11:33 AM
25	I would love to go to pierce to get my Bachelors in applied accounting. I am very excited for this opportunity.	8/2/2024 11:29 AM
26	Please do this! I will enroll	8/2/2024 11:29 AM

Appendix D: Letters of Support

Local employers, along with a lawmaker, have expressed their support for the proposed Bachelor of Applied Science in Accounting program at Pierce College. Below are letters of endorsement that have been received.



Washington State Legislature

Legislative Building Olympia, WA 98504-0600

For Electronic Delivery

August 7, 2024

To Whom It May Concern:

I am pleased to share my strong support for the proposed Bachelor of Applied Sciences in Accounting program with a concentration in Nonprofit and Governmental Accounting at Pierce College.

As a former math professor at Pierce College and with my background in accounting, I understand the need for such a program. Not only do students benefit from the opportunity to learn a new skill, but businesses need people with these skills to support business operations and growth. Students will further benefit from being able to pursue a career with a firm foundation and stability for the future, as our local communities are experiencing significant economic growth and development. As a headline from the Giving Compass Insights website recently read, there are \$7.2 billion dollars in social funding flowing through 3,700 non-profit organizations in Pierce County, Washington. Pierce County has had a 20% population growth rate over the last 10 years. Giving students the opportunity to earn a BAS in Accounting and following with a career in the accounting profession is important and I'm happy to support it.

Sincerely,

Cyndy Jacobsen

State Representative 25th Legislative District



To Whom it May Concern,

As a Tacoma based executive recruiter with over 20 years' experience recruiting for employers in the local and surrounding areas, I'm enthusiastically writing to express my support of Pierce College's proposed Bachelor of Applied Sciences in Accounting program.

Over the years, I've witnessed firsthand the challenge of recruiting for senior level Accounting professionals and CPAs for employment with small and medium-sized businesses as well as larger corporations. It's particularly challenging hiring this talent for South Sound based businesses that are competing with Greater Seattle based employers.

The addition of a BAS Accounting program for Pierce College would strengthen the local talent pipeline and help employers in our local area. It would also provide a nice continued trajectory for Pierce College's students who are working to complete their Associates in Accounting and/or other accounting related technical degrees.

This program is positive all around, and I'm hopeful it comes to fruition.

Best regards, LeAnna

LeAnna Spriestersbach Anvil Rock Consulting, LLC www.anvilrockconsulting.com (m) 253-227-5821 September 13, 2024 Washington State Board for Community and Technical Colleges 1500 Jefferson St SE Olympia, WA 98504



To whom it may concern:

I am writing to express my sincere support for the proposed Bachelor of Applied Science (BAS) in Accounting program at Pierce College. As a current student in the BAS in Applied Business Management program and the Accountant and Payroll Manager at Pierce College, I know firsthand how important having various educational options is to those who are already in the workforce and those who may not have the ability to attend a traditional 4-year institution.

I returned to college in my mid-thirties to obtain an AAS in Accounting at Pierce College. If there had been a BAS in Accounting, I would have jumped at the opportunity to apply for the program. I attended UWT for one year to obtain a BA in Accounting, but realized how difficult it would be for me to continue while working full-time and having a family of six. Attending classes during the day and not having many online options made it very challenging to continue.

I was fortunate to be accepted to the BAS in Applied Business Management program at Pierce College to continue working toward my Bachelor degree but have always wished it could be in Accounting. Knowing this degree program could be available to those like myself would not only help a wide range of students, but also the many organizations who are in desperate need of qualified accountants.

Pierce College is one of the greatest community colleges in the country with a number of BAS programs. One specializing in Accounting would bring a vast range of students looking to further their educational opportunities and careers who may not have this option otherwise.

I, for one, would jump at the opportunity to apply for a BAS in Accounting degree program and hope many people are given the same opportunity in the near future.

Please feel free to contact me if you have any questions. Sincerely,

Laríssa Warren

Accounting and Payroll Manager Pierce College Iwarren@pierce.ctc.edu



Corporate Office: 526 W. Cedar St. Shelton, WA 98584

Mailing Address: PO Box 1670 Shelton, WA 98584-5002

July 24, 2024

To whom it may concern,

I am writing to express my support for the proposed Bachelor of Applied Sciences in Accounting program at Pierce College. As an accounting and finance professional at a small-to-medium sized financial institution, I have witnessed firsthand the challenges employers face in recruiting qualified accounting professionals.

Our institution operates with a small but dedicated accounting and finance team. We seek for candidates throughout the Puget Sound region; however, finding candidates with the right qualifications and skills has been a persistent challenge and competitive among employers in the region. This difficulty not only affects our ability to maintain efficient operations but also limits our capacity for growth and innovation.

The introduction of a Bachelor of Applied Sciences in Accounting program at Pierce College would be a positive step towards addressing this critical issue. Such a program would provide students with the practical skills and knowledge necessary to excel in the accounting field. By producing well-prepared accounting graduates, Pierce College would help meet the growing demand for skilled accounting professionals in our region and, more importantly, in the smaller outlying communities. Additionally, it would offer our current staff an affordable opportunity to further their education and enhance their professional skills, thereby strengthening our team and overall performance.

I strongly support the proposed Bachelor of Applied Sciences in Accounting program at Pierce College. I am confident that it will be a valuable resource for both aspiring accountants and employers in our region. We are eager at the prospect of attracting top talent through a degree program such as this.

Please feel free to contact me if you have any further questions or information.

Sincerely,

Rei Miller

Reid Miller, CPA Chief Financial Officer Our Community Credit Union PO Box 1670 Shelton, WA 98584