

## **CONSENT ITEM (RESOLUTION 26-04-13)**

April 9, 2026

Tab 4

### **Pierce College - Proposed Bachelor of Applied Science in Accounting**

#### **Brief Description**

In October 2025, the State Board adopted a revised approval process, selection criteria, and application materials for community and technical colleges seeking to offer an applied baccalaureate program. The final step in the approval process requires State Board action on the college's application to offer the proposed bachelor's degree.

#### **How does this item link to the State Board's Strategic Plan?**

In June 2023, the State Board adopted an updated strategic plan, which focuses on four goals: increase access and retention among populations who can benefit the most from college; improve completion and transfer rates for students across all program types; provide flexible career-training options that are responsive to the needs of businesses and industries; and secure resources and develop systemwide strategies to support colleges' financial sustainability and resiliency. Colleges offering baccalaureate degrees meet the needs of changing economies by increasing the number of skilled employees in the areas of greatest demand. Through bachelor level degrees, colleges create greater access to higher education by enrolling underserved populations, particularly place-bound working adults, and ensure community and technical colleges are affordable and accessible for students. Community and technical college bachelor's degree programs provide access for students who have been historically underserved by and had limited access to bachelor's-level education. They also meet the local workforce needs and allow students to remain in their home communities.

#### **Background information and analysis**

The proposed Bachelor of Applied Science program in Accounting at Pierce College intends to provide a path for graduates of their long-established Associate of Applied Science (AAS) in Accounting and AAS in Applied Business programs to access professional roles across corporate, nonprofit, and public-sector/governmental organizations that require a bachelor's degree with exposure to regulatory, fund-based, and financial reporting frameworks. Graduates of the proposed program will have completed coursework to develop competencies and earned credits to prepare for professional licensure and/or certifications aligned with their career goals, including Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Government Financial Manager (CGFM), and Certified Internal Auditor (CIA) credentials.

The program intends to serve place-bound working adults in Pierce County to include military-affiliated students (active-duty personnel, transitioning servicemembers, veterans, military spouses, and dependents) connected to Joint Base Lewis-McChord (JBLM). The BAS in Accounting program will be the only community college baccalaureate program in accounting in the Tacoma-Pierce

Workforce Development Area (WDA). Through connections with the military community, program faculty and staff have identified that transitioning servicemembers have expressed interest in seeking careers in government finance, federal contracting oversight, and Department of Defense accounting and the curriculum design includes coursework that allows students to specialize in governmental and public sector accounting. The upper division coursework can be completed in a flexible hybrid format (online with structured, live virtual class sessions) so that military-affiliated students can successfully complete the program regardless of their geographic location.

The program design includes experiential learning where students progress from foundational case analyses and simulations in junior-level courses to an integrated senior capstone experience where they complete an applied financial analysis aligned with a specific accounting practice area, assemble a professional portfolio, and present findings to invited accounting professionals. Students in the accounting program can also readily access a service-learning experience by working with community members at the college's IRS-authorized Volunteer Income Tax Assistance (VITA) site. Service-learning through VITA is a high impact practice that develops students' professional knowledge and skills while providing benefits to members of the local community including tax system navigation, tax filing help, and guidance on how to respond to IRS notices.

Developing and maintaining partnerships with local employers and professional accounting organizations has been essential for the program to design and develop curriculum that is responsive to industry/workforce needs and to help students access opportunities after graduation. Some of the organizational partners include the Tacoma-South Sound chapter of the Washington Society of Certified Public Accountants (WSCPAs), the National Association of Black Accountants (NABA), and the Institute of Management Accountants (IMA).

The Statement of Need for this proposed program was presented at the February 2025 State Board meeting. If approved, this program will be Pierce College's seventh bachelor's degree offering and would be the fifth college in our system to offer a Bachelor of Applied Science in Accounting.

### Recommendation/preferred result

This proposal meets criteria established by statute and Board policy based on staff review and feedback from peer reviewers from the community and technical college system. Staff recommends State Board action on the following:

- Resolution 26-04-13 approving Pierce College's Bachelor of Applied Science in Accounting

Policy Manual Change Yes  No

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**STATE OF WASHINGTON  
STATE BOARD FOR COMMUNITY AND TECHNICAL COLLEGES  
RESOLUTION 26-04-13**

A resolution to approve Pierce College's application to offer a Bachelor of Applied Science in Accounting upon recommendation of State Board for Community and Technical College staff.

**WHEREAS**, Engrossed Second Substitute House Bill 2483, passed by the 2012 Washington State Legislature, authorizes the State Board for Community and Technical Colleges to approve all applied baccalaureate degree programs offered by community and technical colleges; and

**WHEREAS**, consistent with the Washington State Legislature's requirement, the State Board for Community and Technical Colleges developed objective criteria for the approval of community and technical college applied baccalaureate degrees; and

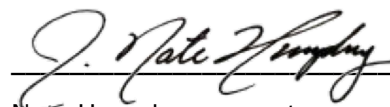
**WHEREAS**, the State Board for Community and Technical Colleges staff found that Pierce College's application provided evidence that met or exceeded all objective selection criteria and will expand baccalaureate degree capacity in the state; and

**THEREFORE BE IT RESOLVED**, that the State Board for Community and Technical Colleges approves the recommendation to authorize Pierce College's Bachelor of Applied Science in Accounting; and

**BE IT FURTHER RESOLVED**, that the State Board for Community and Technical Colleges authorizes the Executive Director to make adjustments to this action, including any necessary changes to the state board's policy manual, as necessary, for actions taken by the Governor, Legislature, data corrections, externally imposed restrictions or guidelines, uniform accounting and reporting requirements, and unanticipated changes in state or federal law.

**APPROVED AND ADOPTED** on (April 9, 2026

Attest



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Nate Humphrey, secretary



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Martin Valadez, chair