Program: Accounting BSBA
College and Department: College of Business
Contact: Dr. Richard Rand
Mission:

The mission of the Department of Accounting is to graduate students characterized by a commitment to professional competence, ethical conduct, excellent communication skills, and critical thinking.

To facilitate our mission, we

- Provide an undergraduate and a graduate educational foundation that enables students to become successful business professionals.
- Engage with professional stakeholders both in the classroom and in an advisory capacity.
- Integration of technology, critical thinking, and communication skills throughout the curriculum.
- Engage in scholarly activity that makes meaningful contributions to the understanding and practice of accounting and to accounting education, and that contributes to the currency of our faculty.

Our Vision: The Department of Accounting at Tennessee Tech University will be recognized regionally in the field of accounting through its engaged students, qualified and committed faculty, and career-ready graduates known for their professional and technical competence, ethical conduct, and strong work ethic.

Our Character & Values: The core values that distinguish the Department of Accounting are:

- Integrity - We believe that personal integrity, measured in part by adherence to the AICPA Code of Professional Conduct and the College of Business Code of Conduct, should guide us in all decisions and activities.
- Professionalism - As professionals, we will conduct ourselves at all times in a manner of respectfulness to each other and to our students and will maintain a high level of intellectual preparedness, technical skill, and intellectual contribution to practice and the academy.
- Diversity of Thought - We advocate respect for a diversity of backgrounds and thought by creating an environment of support for all of age, ethnicity, gender, religious beliefs, national origin, sexual orientation, or disability.
- Excellence - We will strive to be the best we can be in the performance of our assigned responsibilities and will instill in our students the importance of a strong, disciplined, and reliable work ethic.

- Teamwork Collaborative - We believe that we are better and stronger as a team than we are as individuals. We will work together to support the best outcome possible for our students.

Attach Curriculum Map (Educational Programs Only): *See Appendix 1.

PO1: MAINTAIN AND GROW THE NUMBER OF UNDERGRADUATE STUDENTS

Define Outcome:
The Department will maintain and grow the number of undergraduate students registered as Accounting majors.

Assessment Methods:
- # of Accounting Majors - This metric is provided from Institutional Research data.
- # of Degrees Conferred - This metric is provided from Institutional Research data.
- # of Undergraduate SCH Generated - This metric is tracked internally by the Department and is viewed as measure of efficiency and appropriate deployment of resources.
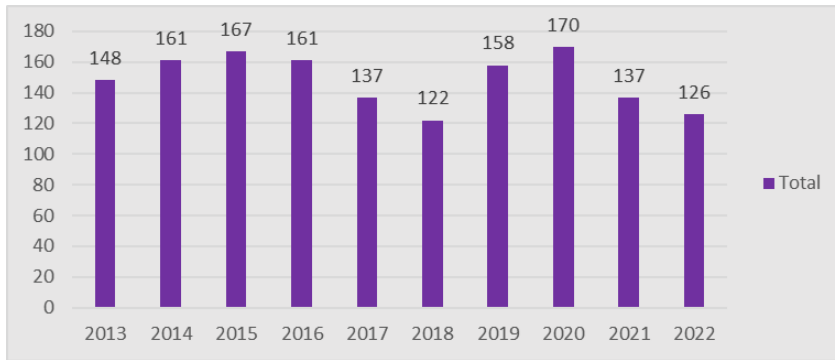
Criteria for Success (Thresholds for Assessment Methods):
- # of Accounting Majors -
- # of Degrees Conferred -
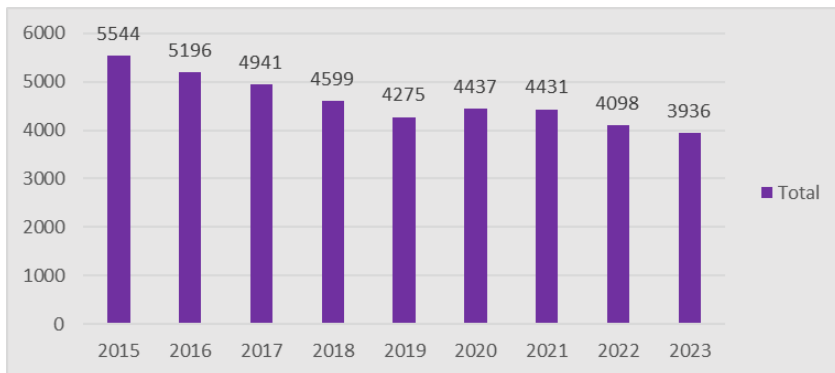- # of Undergraduate SCH Generated -

Results and Analysis:
Head count in the Department mirrors the national decline in Accounting majors following Covid. The cause is a combination of the largest accounting firms hiring more students with IT backgrounds and fewer Accounting majors and competition from computer science disciplines focused on IT and Analytics. However, while total credit hours generated has declined from a high of 5,544 in academic year 2015, the last five years have seen a stabilization of demand, overall. The table does not show that Fall 2023 enrollment is up 8.6% over Fall 2022. The Fall 2022 freshman class at TTU was one of the largest in school history, with the Fall 2023 class being very similar in size. While the drop in SCH generated is primarily in the upper division courses, freshman and sophomore numbers would indicate that future upper division SCH should see an increase over current levels.

Junior/Senior ACCT Major | Per Fall Census 2013-2022

Bar chart titled "Junior/Senior ACCT Major | Per Fall Census 2013-2022" showing Total values by year:
- 2013: 148
- 2014: 161
- 2015: 167
- 2016: 161
- 2017: 137
- 2018: 122
- 2019: 158
- 2020: 170
- 2021: 137
- 2022: 126

Undergraduate Accounting SCH by Academic Year

Bar chart titled "Undergraduate Accounting SCH by Academic Year" showing Total values by year:
- 2015: 5544
- 2016: 5196
- 2017: 4941
- 2018: 4599
- 2019: 4275
- 2020: 4437
- 2021: 4431
- 2022: 4098
- 2023: 3936

Use of Results to Improve Outcomes:

In Spring 2023, the Department participated in an enhanced effort by the College of Business to reach out to high school students who had been admitted to TTU for Fall 2023. In addition to "swag" boxes sent to every student who had been admitted to the College of Business, handwritten notes were sent to every student by the Department Chairs. Anecdotal evidence suggests that there were more freshman students identifying as Accounting majors during Summer 2023 SOAR events than in previous years.

PO2: INTEGRATE RELEVANT TECHNOLOGY SKILL SETS

Define Outcome:

As the accounting profession changes, the Department will successfully integrate relevant technology skill sets at appropriate places in the undergraduate program to insure students graduate with digital acumen.

Assessment Methods:

Technology: Each Spring term, the Department distributes a survey to faculty to conduct an inventory of technology topics and skillsets included in their courses at both the undergraduate and Master of Accountancy levels.

Results and Analysis:

As the table below indicates, the Department has made progress in deploying appropriate technology skillsets across the undergraduate accounting curriculum. Some of the skillsets not covered in the undergraduate accounting curriculum are covered in the other undergraduate business core courses. In addition, additional technology skillsets are deployed in the Master of Accountancy curriculum, as appropriate. In addition, in Fall 2022, the Department launched a new required course in the accounting major focused on Accounting Analytics (ACCT 3150).

As the Department begins to evaluate the requirements of the American Institutes of Certified Public Accountants' (AICPA) new CPA Evolution, additional technology integration solutions will be considered. In addition, the AICPA Model Curriculum identifies additional technology skillsets that will be integrated between 2021 and the new Model Curriculum implementation date of January 2024. These changes will include the addition of more data analytics and visualization skills into the curriculum.

Inventory of Technology Skillsets Deployed in the Undergraduate Accounting Curriculum

Undergraduate Technology Skills	2021	2022
Basic Excel Spreadsheet Skills	6	7
Excel Visualization Skills (Charts and diagrams)	0	1
Excel Pivot Tables	1	2
Use of Online Auditing Standards	1	1
Use of Online Tax Resources	1	1
Use of Online Accounting Standards Codification	2	2
Use of Online AICPA Code of Professional Conduct	1	1
Computer-based Preparation of Tax Returns	1	1
Computer-based Audit Tools	0	0
Computer-based Audit Workpapers	1	1
Data-base Manipulation	0	0
Visualization Software Skills (such as Tableau or Power BI)	0	1
Data Encryption	0	0
Electronic Retention of Data	0	0
Cybersecurity	0	0
SOC Reporting	1	1
Use of online writing assessment tools, such as Grademark and Grammarly.	2	2
Use of online plagiarism tool TurnItIn.	4	4
Use of Pitchvantage	0	1

Use of Results to Improve Outcomes:

In Fall of 2023, the new Accounting Analytics course was fully implemented for new Accounting majors. The course was intentionally numbered as the lowest-numbered upper division accounting course to reinforce the idea that the course should be taken early in an Accounting major's program of study. Every faculty member received a list of all skills taught in the class in Fall 2023. This list will serve as an inventory that faculty can rely upon when making technology-based assignments. In addition, every Excel, Tableau, and PowerBI skill that was taught in ACCT 3150 is available to students in video format on YouTube. As we gain a better understanding of the technology expectations on the new CPA Exam (which is being launched in January 2024), we will look for ways to integrate those skillsets into our undergraduate curriculum.

PO3: DEMONSTRATE APPROPRIATE KNOWLEDGE IN CORE AREAS

Define Outcome:

The Department will insure that students demonstrate appropriate knowledge in the core areas of accounting study.

Assessment Methods:

On average, students will perform at the 75% level on selected topics in financial accounting, cost accounting, taxation, and auditing.

Criteria for Success (Thresholds for Assessment Methods):

On average, students will perform at the 75% level on selected topics in financial accounting, cost accounting, taxation, and auditing.

Results and Analysis:

The Department gathers data annually to assess the progress of students toward the content learning goals at the levels of Remember, Understanding, and Applying. Data are aggregated into a Mean Bloom's Performance metric for each of the four primary content areas in the curriculum, with a threshold goal of 75%. ng 2022 has not yet been entered, but progress over the previous four-year period indicates that students have met the 75% threshold in Cost Accounting in each year measured. Students met the threshold for Financial accounting in two of the five years. While performance was strong in 2021-2022, the performance was lower than in the prior years. Students met the threshold for Tax only in year 2, but almost met the threshold in year 1 and demonstrated strong performance in years 3 and 4. Year 5 performance indicated a similar decline compared to prior years as was observed in the Financial area. Data for Audit was not available for 2021-2022, students failed to meet the threshold for any of the four years measured. In Fall 2021, the instructor altered the course to be more practice oriented, in an effort to improve performance. Results of that change are not yet reflected in the data presented below. In the area of Cost, students met the 75% threshold in each of the years measured, though data is not available for 2021-2022.

Mean Bloom's Performance by Field
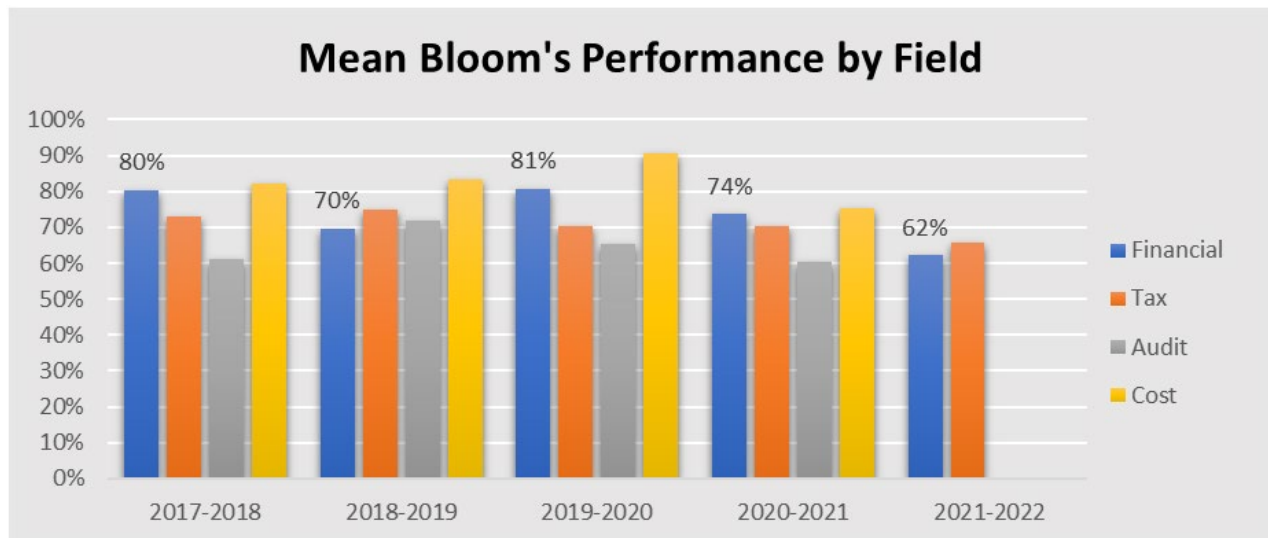
Use of Results to Improve Outcomes:
For now, there is no need for a major plan for improvement. While metrics appear to be lower in 2021-2022, overall, performance remains strong. There is much chaos in the Accounting discipline currently. Our primary focus in the next year is to adjust to the new curriculum demands of the profession, to focus on recruiting and retention of students, and to look for ways to integrate technology more effectively into the curriculum.

## PO4: IMPROVE STUDENT WRITTEN COMMUNICATION SKILLS

Define Outcome:
The Department will work to improve student written communication skills by integrating more writing assignments into the curriculum and leveraging appropriate AI software.

Assessment Methods:
Student writing proficiency will be evaluated annually using rubrics designed by the College of Business and administered through the BGMT 3720 Professional Communications course.

Results and Analysis:
In the 2020-2021 academic year, Accounting students improved their written communications skills in the areas of Purpose, Tone, Organization, and Grammar. Only in the area of Format did student performance fall, though the decline was not significant. Data for 2021-2022 and 2022-2023 are not available because of instructor transition. Our Assurance of Learning Coordinator is working with the new business communications instructors to restart the process of gathering data for the Fall 2023 term.

Undergraduate Accounting Students Performance by Written Communication Skill
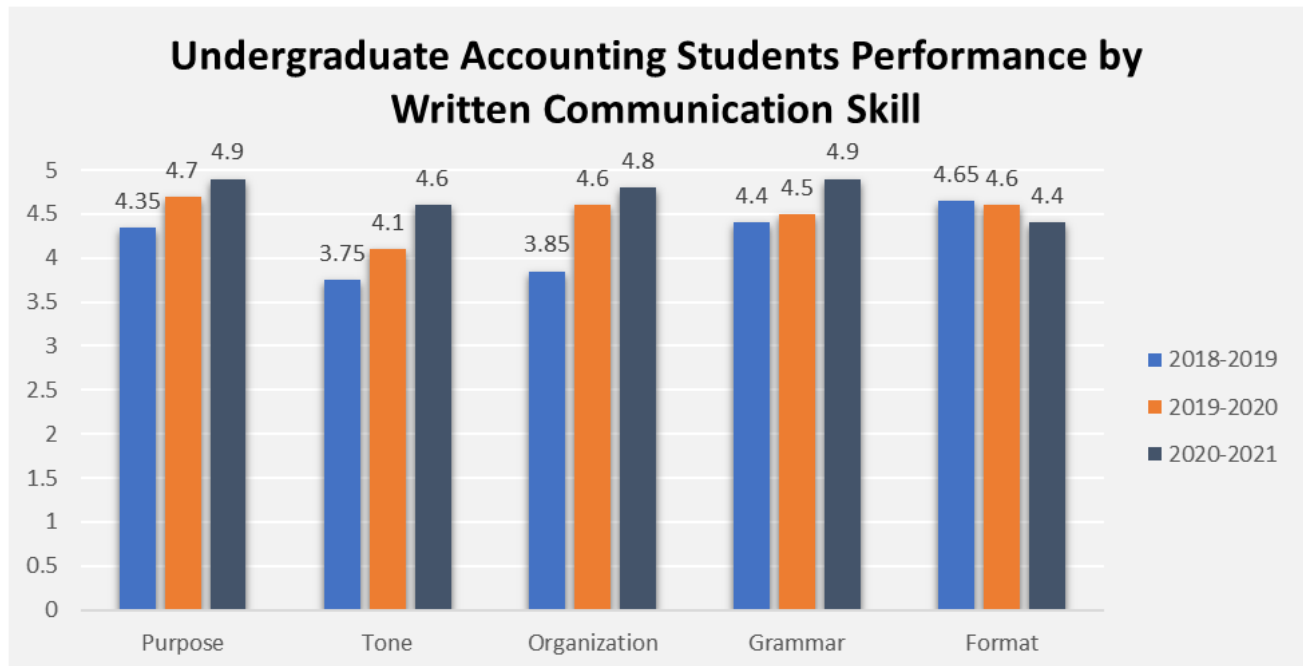
Use of Results to Improve Outcomes:
With student performance consistently strong, there are no recommended modifications for improvement at this time.

SLO1A: DEMONSTRATE OVERALL COMPETENCY IN THE BUSINESS CORE AREAS
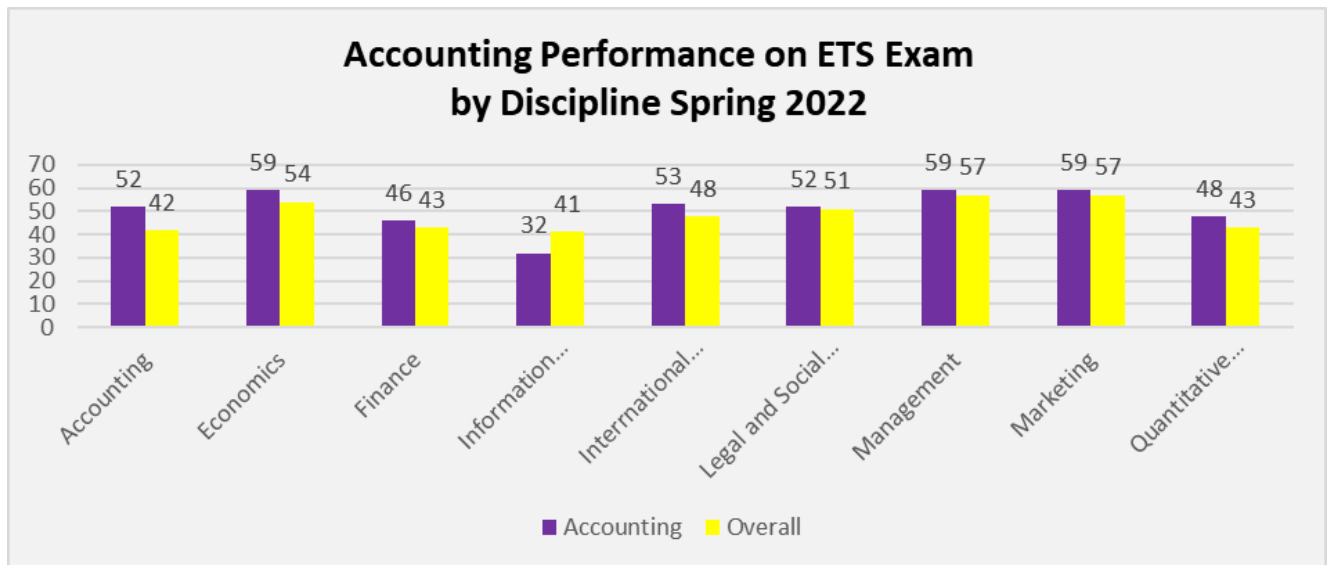
Define Outcome:
Accounting students will demonstrate overall competency in the business core areas.

Assessment Methods:
ETS Exam: Assessed by ETS Exit Exam (Major Field Test in Business) taken by graduating seniors in Spring semesters. The results for Accounting majors on the ETS exit exam are analyzed and discussed by the Department faculty.

Results and Analysis:
We do not yet have ETS scores for Spring 2023. ETS Score Summaries for Spring 2022 indicate that Accounting students performed above the College of Business average in all areas except in the area of information systems (though it should be noted that performance overall in the area of Information Systems fell significantly across the College of Business for Spring 2022). In the areas of Economics, International, Legal and Social Environment, Marketing, and Quantitative Analysis, Accounting student performance increased in Spring 2022, compared to Spring 2021. In the areas of Finance and Management, performance fell slightly from Spring 2021.

Accounting Performance on ETS Exam by Discipline Spring 2022

Discipline	Accounting	Overall
Accounting	52	42
Economics	59	54
Finance	46	43
Information...	32	41
International...	53	48
Legal and Social...	52	51
Management	59	57
Marketing	59	57
Quantitative...	48	43

Use of Results to Improve Outcomes:

In Fall 2022, the Department introduced a new required course in Accounting Analytics, ACCT 3150. It is expected that, with the addition of this new course, which includes a focus on information systems, Accounting student performance will eventually improve in the area of Information Systems.

SLO1B: DEMONSTRATE COMPETENCY IN FINANCIAL ACCOUNTING

Define Outcome:

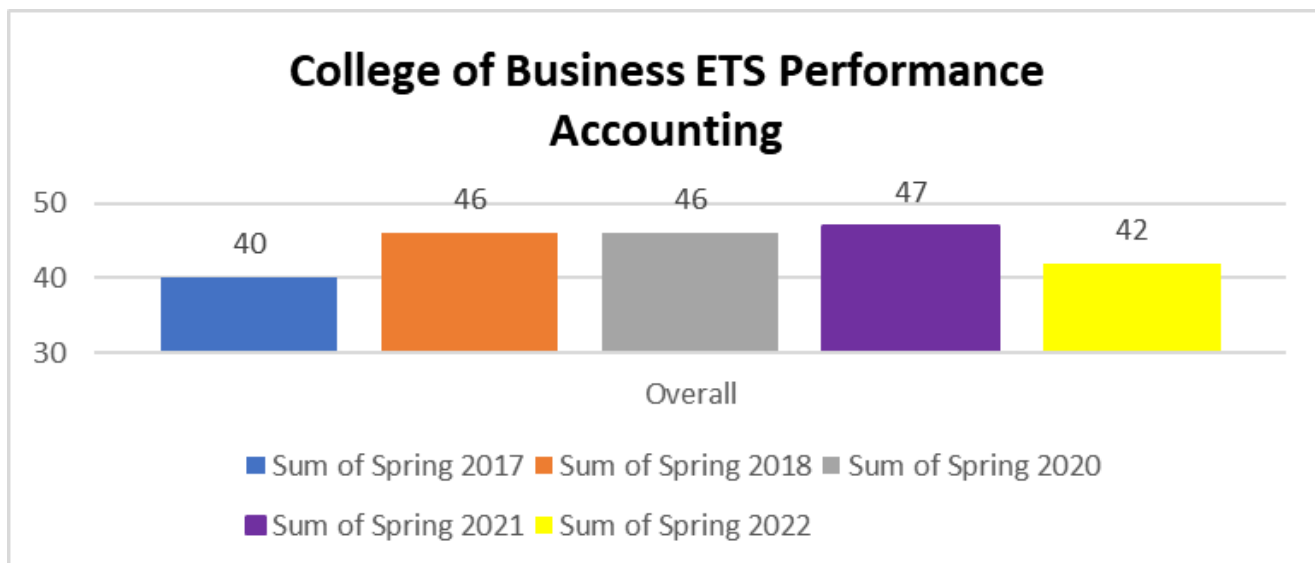Business students will demonstrate competency in the area of basic financial and managerial accounting.

Assessment Methods:

ACCT 2110 and ACCT 2120 Average Final Exam Scores: To measure COB student progress in the first accounting course, we will use the Final Examination scores as a proxy, as well as annual average performance of College of Business students on the Accounting section of the ETS Exam.

Results and Analysis:

On the ETS Exam, in the area of Accounting, the College of Business fell slightly from Spring 2021 (47) to Spring 2022 (42). Overall, the trend for the College of Business appears to be fairly consistent over the past five years.

College of Business ETS Performance Accounting

Overall				
40	46	46	47	42

Sum of Spring 2017 • Sum of Spring 2018 • Sum of Spring 2020
Sum of Spring 2021 • Sum of Spring 2022

Use of Results to Improve Outcomes:
There are no recommendations for improvement at this time.

SLO1C: DEMONSTRATE COMPETENCY ON THE BLOOM'S DIMENSIONS

Define Outcome:
Accounting major students will demonstrate competency on the Bloom's dimensions: Remembering, Understanding, and Applying.

Assessment Methods:
Accounting majors will achieve 75% on the selected dimensions of Bloom's Taxonomy of Remembering, Understanding, and Applying in the core areas of accounting at the undergraduate level (Financial Accounting, Cost Accounting, Taxation, and Audit).

Criteria for Success (Thresholds for Assessment Methods):
Accounting majors are expected to demonstrate competence at the 75% threshold on the following dimensions of Bloom's Taxonomy: Remembering, Understanding, and Applying.

Results and Analysis:
Accounting majors are expected to demonstrate competence at the 75% threshold on the following dimensions of Bloom's Taxonomy: Remembering, Understanding, and Applying. The dimensions of Applying, Analyzing, and other critical thinking dimensions are assessed in the Master of Accountancy Program. In 2021-2022, Accounting majors scored below the threshold in all three dimensions measured. The drop in student performance was significant for Remembering (-8.45%), Understanding (-7.3%) and Applying (-7.14%). The decline is consistent

with a decline by topic and by field as observed in other data. Students are still performing well in the area of Cost and performance in Tax is similar to prior years. Performance in Auditing and Financial fell in 2021-2022. Data is not yet available for 2022-2023.

Upper Division Accounting Majors Performance by Bloom's Level
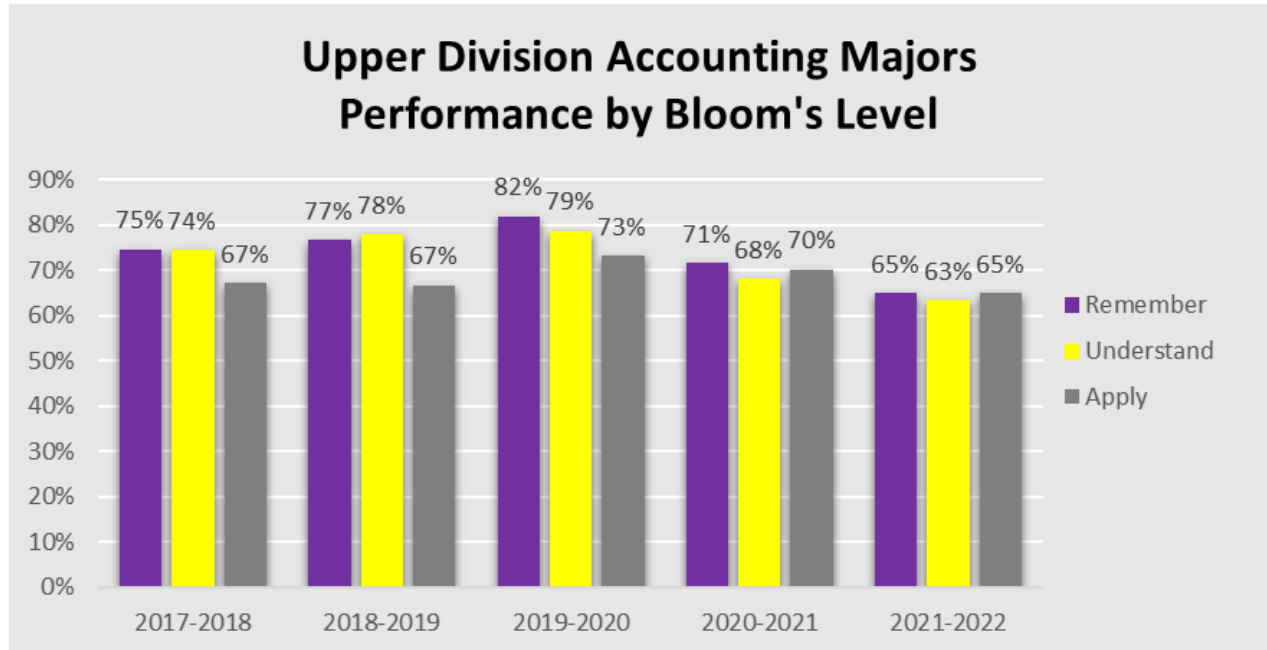
Use of Results to Improve Outcomes:
In 2023-2024, Financial and Audit faculty have been encouraged to examine their courses and to focus on fundamentals and drilling in their classes in an effort to improve student performance, particularly in the areas of Remembering and Understanding. Anecdotal reports from Audit and Financial faculty indicate that, when data for 2022-2023 is available, it will likely not reflect improvement, though it is hoped that no further declines will be observed. While performance is not considered poor, the 75% threshold was not met for any of the three levels of Bloom's Taxonomy assessed.

SLO2: DEMONSTRATE PROBLEM-SOLVING SKILLS

Define Outcome:
Accounting major students will demonstrate the ability to apply problem-solving skills.

Assessment Methods:
California Critical Thinking Skills Test: The California Critical Thinking Skills Test (CCTST) taken in Fall and Spring semesters by graduating seniors. The CCTST provides a direct measure of the various dimensions of critical thinking.

Criteria for Success (Thresholds for Assessment Methods):
The threshold is 50% and the benchmark goal is 75%.

Results and Analysis:
Twenty-two Accounting majors took the CCTST in Spring 2023 to obtain a measure of their critical-thinking and problem-solving skills. The threshold was 50% and the benchmark goal was 75%. In all areas, accounting majors met or exceeded the 50% threshold. Accounting majors exceeded the 75% benchmark goal in the areas of Analysis, Inference, Induction, Deduction, Interpretation, and Explanation. In the areas of Evaluation and Numeracy, Accounting majors met or exceeded the threshold, but failed to achieve the benchmark goal. Numeracy is expected to improve as more accounting majors complete the Accounting Analytics course that was introduced in Fall 2022.

Spring 2023 ACCT CoB >=70 Scores
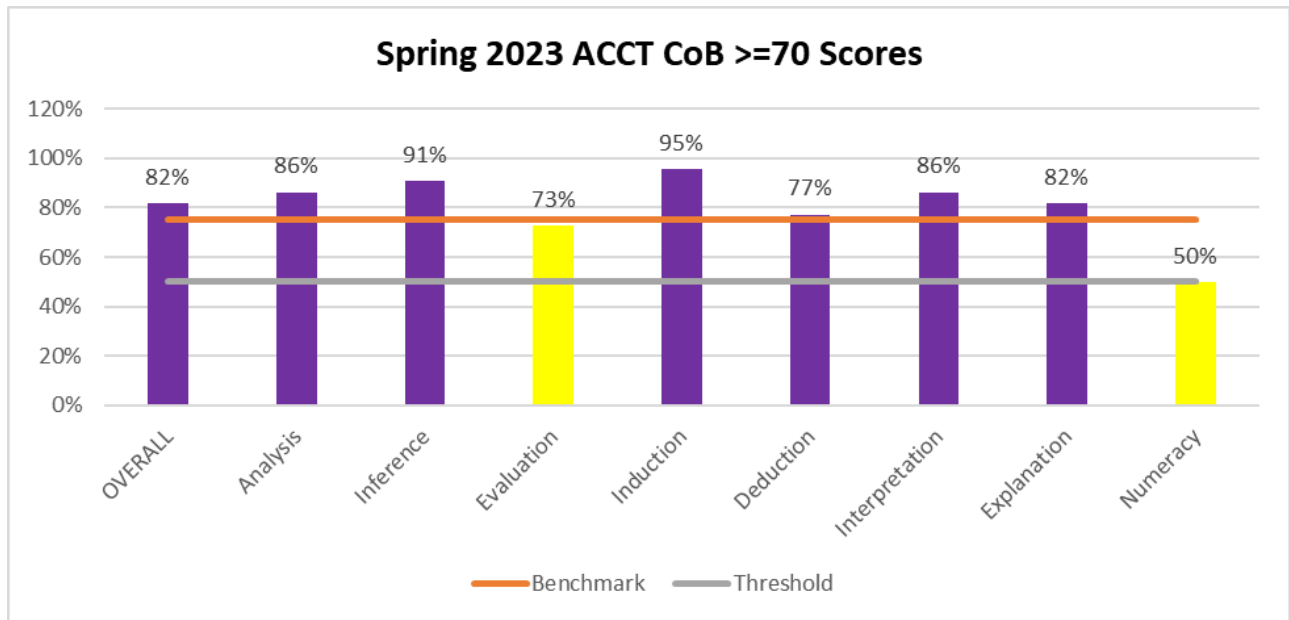
Use of Results to Improve Outcomes:
In 2023-2024, some students taking the CCTST will have completed the required Accounting Analytics class that was introduced in Fall 2022. We should see improved performance in both evaluation and numeracy.

SLO3: DEMONSTRATE AWARENESS OF THE PROFESSIONAL EXPECTATIONS

Define Outcome:
Accounting students will demonstrate that they are aware of the professional expectations with respect to ethical conduct.
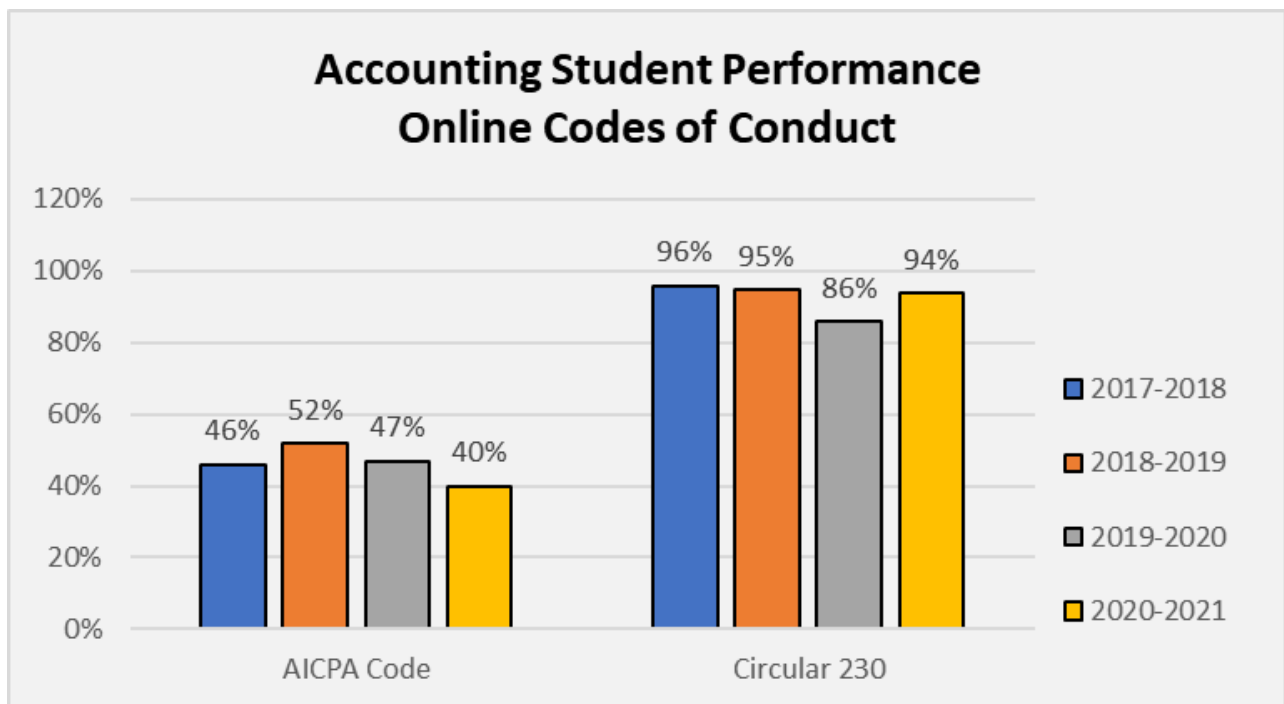
Assessment Methods:

Ethics: At the undergraduate levels, students' ethical awareness is measured in ACCT 3330 (Federal Taxation) and ACCT 3620 (Auditing). Students are presented with a video on a framework for ethical decision-making. Students are also taught about the online AICPA Code of Professional Conduct and the IRS's Circular 230 ethical requirements for tax preparers. Then embedded course assessments are used to determine the degree to which students have internalized concepts to which they have been exposed.

Criteria for Success (Thresholds for Assessment Methods):

Results and Analysis:

Data for SLO 3 was last gathered in 2020-2021. Accounting students are assessed with respect to their understanding of the ethical expectations of the Accounting profession primarily by assessing their understanding of the two primary sources delineating those expectations; the AICPA Code of Professional Conduct and the IRS Circular 230, which outlines expectations of tax preparation professionals. Overall, understanding of Circular appears to be strong, with a four-year record of strong performance. Understanding of the AICPA Code of Professional Conduct still remains weak. Historically, coverage of the AICPA Code of Professional Conduct is primarily in the Audit course (ACCT 3620), which many students do not take until their senior year. In 2023-2024, the Department will develop a program add-in that introduces the AICPA Code of Professional Conduct earlier in the curriculum and reinforces the basic tenets of expected conduct throughout the curriculum.

Accounting Student Performance Online Codes of Conduct

AICPA Code: 2017-2018: 46%, 2018-2019: 52%, 2019-2020: 47%, 2020-2021: 40%

Circular 230: 2017-2018: 96%, 2018-2019: 95%, 2019-2020: 86%, 2020-2021: 94%

Use of Results to Improve Outcomes:

In 2023-2024, the Department will develop a program add-in that introduces the AICPA Code of Professional Conduct earlier in the curriculum and reinforces the basic tenets of expected conduct throughout the curriculum.

Summative Evaluation:

PO2: In Fall of 2023, the new Accounting Analytics course (ACCT 3150) will fully implemented for new Accounting majors. Every faculty member received a list of all skills taught in the class in Fall 2023. This list will serve as an inventory that faculty can rely upon when making technology-based assignments. In addition, every Excel, Tableau, and PowerBI skill that was taught in ACCT 3150 is available to students in video format on YouTube.

SLO1a: In Fall 2022, the Department introduced a new required course in Accounting Analytics, ACCT 3150. It is expected that, with the addition of this new course, which includes a focus on information systems, Accounting student performance will eventually improve in the area of Information Systems.

SLO1c: In 2023-2024, Financial and Audit faculty have been encouraged to examine their courses and to focus on fundamentals and drilling in their classes in an effort to improve student performance, particularly in the areas of Remembering and Understanding.

SLO2: In 2023-2024, some students taking the CCTST will have completed the required Accounting Analytics class that was introduced in Fall 2022.

SLO3: In 2023-2024, the Department will develop a program add-in that introduces the AICPA Code of Professional Conduct earlier in the curriculum and reinforces the basic tenets of expected conduct throughout the curriculum.

Assessment Plan Changes:
NONE

Appendix 1: Curriculum Map

COURSE	SLO 1a*	SLO 1b	SLO 1c	SLO 2	SLO 3	SLO 4
ACCT 2110	X	X				
ACCT 2120	X	X				
ACCT 3170			X	X		
ACCT 3180			X	X		
ACCT 3190			X	X		
ACCT 3210			X	X	X	X
ACCT 3330			X	X	X	X
ACCT 3620			X		X	X

Note: SLO 1a relates to topics covered in core Business courses outside Accounting.