

Institutional Effectiveness

2021-2022

Program:BSBA, Accounting Major

College and Department: College of Business Department of Accounting

Contact: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

- x Provide an undergraduate and graduate educational foundation that enables students to become successful business professionals,
- x Engage with professional stakeholders both in the classroom and in an advisory capacity.
- x Integration of technology, critical thinking, and communication skills throughout the curriculum.
- x 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 VisionThe 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-ready graduates known for their professional and technical competence, ethical conduct, and strong work ethic.

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

Code of Professional Conduct and the College of Business Code of Conduct should guide us in all decisions and activities.

- x Professionalism
 - o 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
- x Diversity of Thought
 - o We advocate respect for a diversity of backgrounds and thought by creating an

origin, sexual orientation, or disability.

x Excellence

- o 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.

x Teamwork Collaborative

- o 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.

Program Goals:

PG 1: The Department will maintain and grow the number of undergraduate students registered as Accounting majors.

PG 2: ~~As the accounting profession evolves, the department will ensure that its graduates are prepared to meet the needs of the industry.~~

- x 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)

SLO 2: Demonstrate problem-solving skills.

- x 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.

SLO 3: Demonstrate awareness of the professional expectations

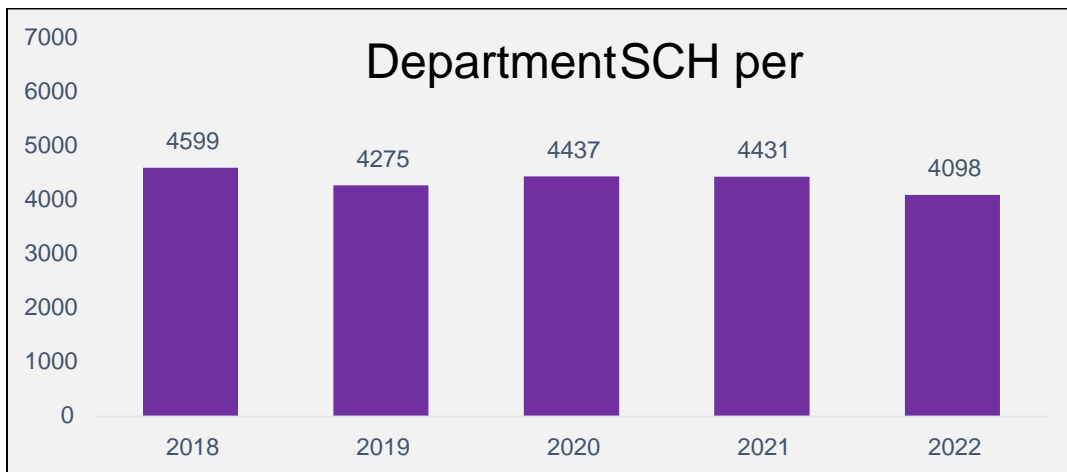
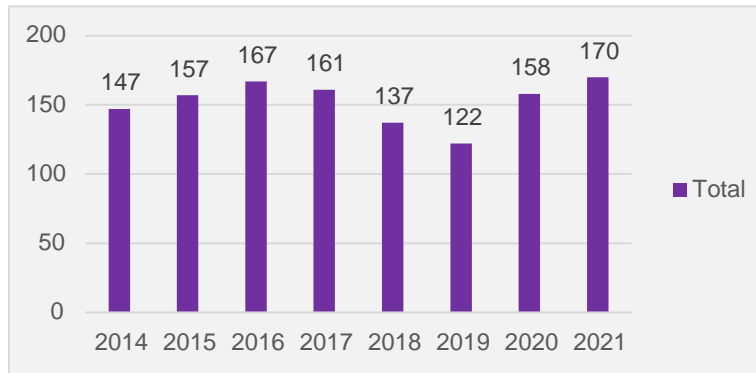
- x Ethics: At the undergraduate levels, students' ethical awareness is measured in ACCT 3330 (Federal Taxation) and ACCT 3620 (Auditing). Students are presented with a video on a framework for ethical decisionmaking. Students are also taught about the online AICPA Code of Professional Conduct and the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

Results:

PG 1: Maintain and grow the number of undergraduate students

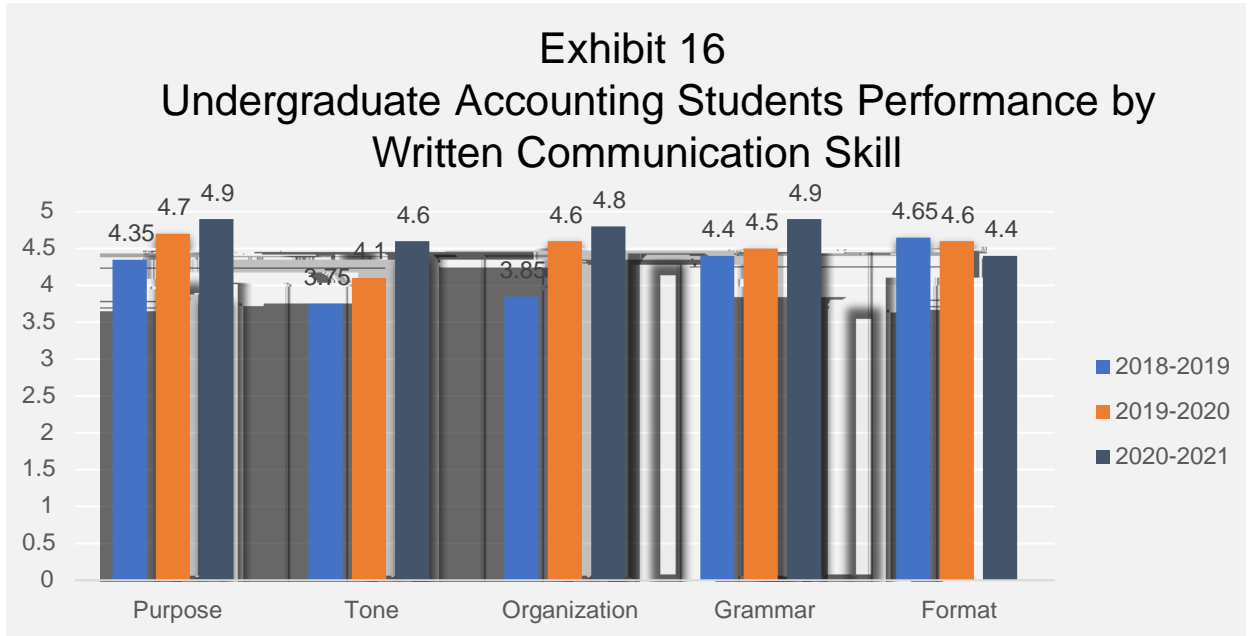
Head count in the Department continues an upward trend as demonstrated in the table presented below. We believe this is a result of a change in 2019 that allowed us to begin to identify “accounting” students as early as their first freshman semester. Student credit hours declined slightly in academic year 2022. The drop was primarily in the upper division accounting courses, corresponding to a lower number of majors in the 2022 academic year. Early indications are that Fall 2022 upper division enrollment is up, while Fall 2022 lower division enrollment is down. However, the Fall 2022 freshman class is up 35% over Fall 2021, indicating that Fall 2023 sophomore demand for lower division courses will be up over 30%.

Total Juniors/Seniors
Per Fall Census 2014-2021



PG4: The Department will work to improve student written communication skills by integrating more writing assignments into the curriculum and leveraging appropriate AI software. In the Spring of 2021, the College assessed four dimensions of written communication skills; Purpose, Tone, Organization, and Grammar. Forty accounting students completed the assessment.

In the 20202021 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.



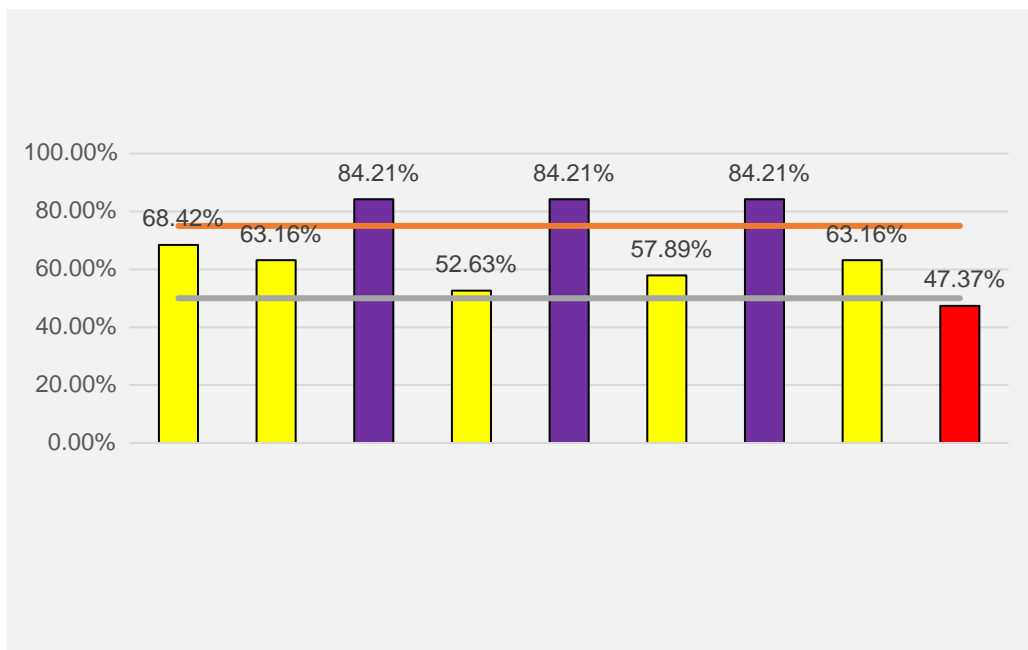
SLO 1a: Accounting students will demonstrate overall competency in the business core areas.

SLO 1c: Demonstrate competency on the Bloom's dimensions

Accounting majors are expected to demonstrate competence at the 75% threshold on the

SLO 2: Demonstrate problem-solving skills.

Nineteen Accounting majors took the CCTST to obtain a measure of critical thinking and problem-solving skills. The threshold was 50% and the benchmark goal was 75%. All areas except for Numeracy, accounting majors exceeded the 50% threshold. In only three areas did Accounting majors exceed the 75% benchmark goal: Inference, Induction, and Interpretation. In the areas of Analysis, Evaluation, and Explanation, performance fell below the benchmark goal, compared to Spring 2021. Of major concern is the performance in the area of Numeracy, which was below the Threshold of 50%. In 2021, efforts were introduced to give students more practice in the area of understanding numerical implications of visualized data. Those efforts have not yet produced improvement in the Numeracy area.



SLO 3: Demonstrate awareness of the professional expectations

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 the 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 record of strong performance. Unders

Modifications for Improvement

