

Institutional Effectiveness 2024-2025

Program: Accounting BSBA

College and Department: College of Business, Accounting & Business Law

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):

Attached Files: 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 Undergraduate SCH Generated - This metric is tracked internally by the Department and is viewed as measure of efficiency and appropriate deployment of resources.
- # of Degrees Conferred - This metric is provided from Institutional Research data.

Criteria for Success (Thresholds for Assessment Methods):

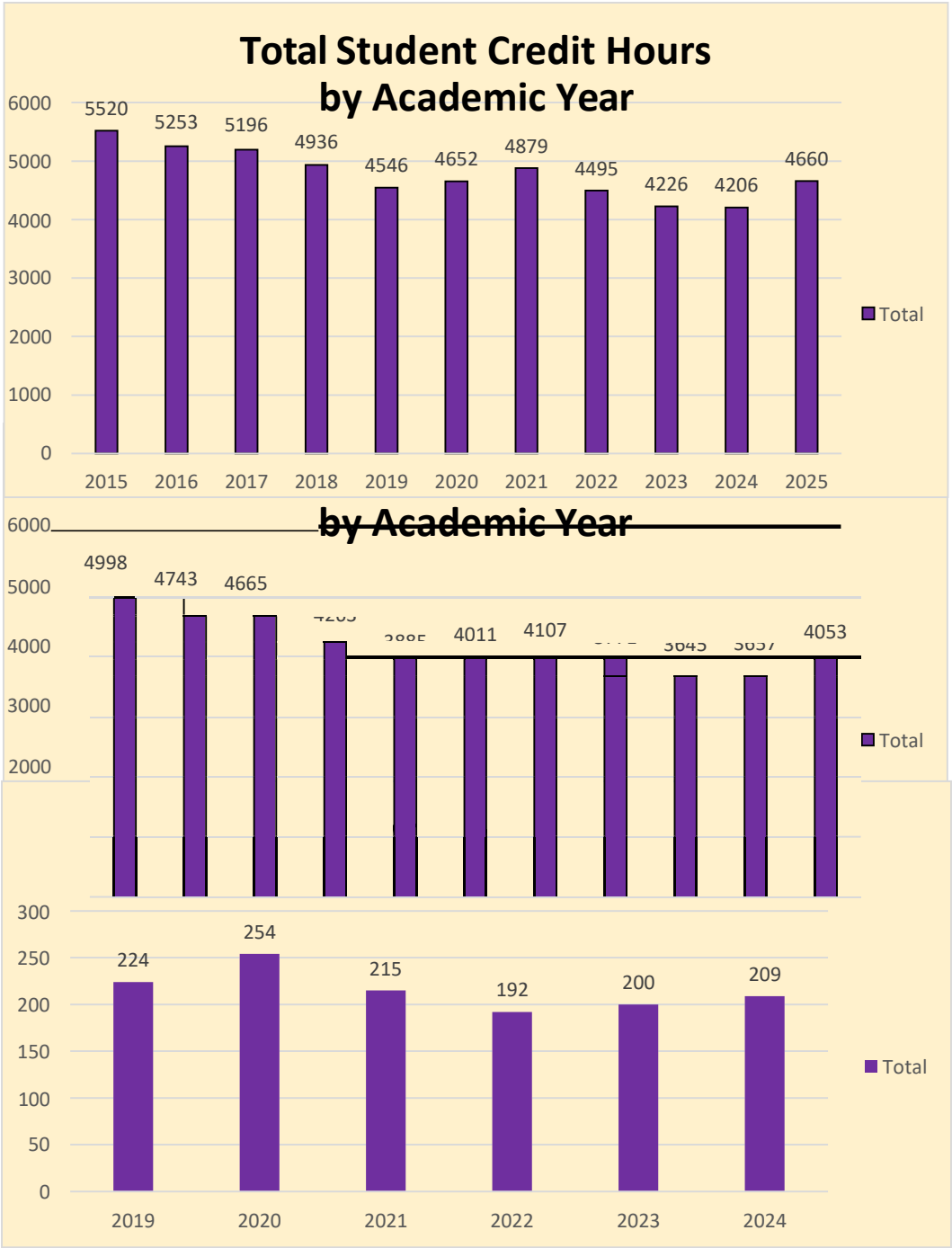
- # of Undergraduate SCH Generated
- # of Accounting Majors
- # of Degrees Conferred

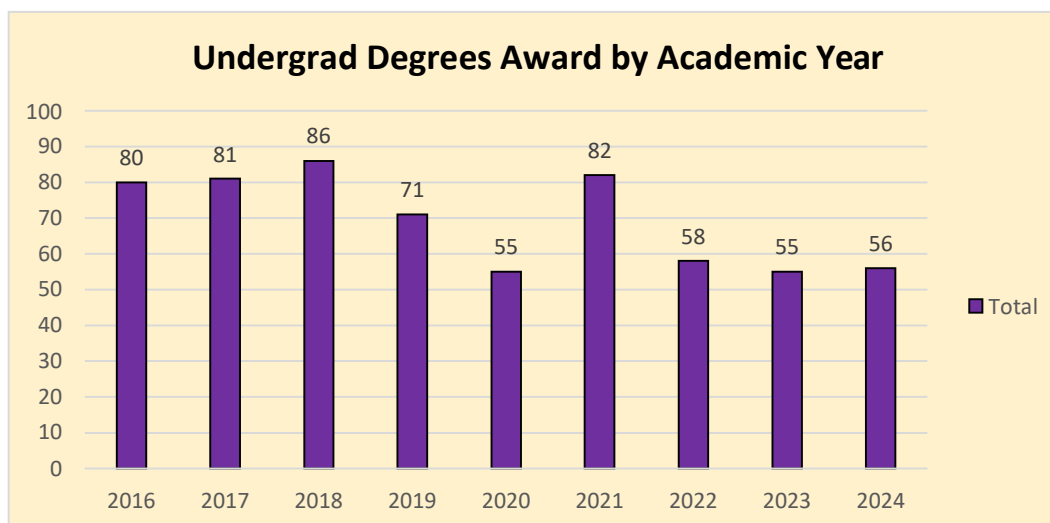
Results and Analysis:

Head count in the Department mirrors the national decline in Accounting majors following Covid, though there was some slight growth from Fall 2023. Accounting major headcount increased from 200 in Fall 2023 to 209 in Fall 2024 (a modest increase of 4.5%). The cause of the persistent lower enrollment (compared to past years) 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 5,520 SCH in academic year 2015 to 4660 in academic year 2025, the last five years have seen a stabilization of demand, overall. The data also shows that Fall 2024 enrollment was up 7.87% over Fall 2023, which follows an increase the prior year of 5.9%.

The Fall 2023 freshman class at TTU was one of the largest in school history, with the Fall 2024 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. Currently the number of Accounting majors has stabilized and appears to be increasing. While the 2025 senior class was small, the anecdotal evidence suggests that the Department will likely see another modest increase in the number of majors in Fall 2025.

The number of Degrees Conferred to Accounting majors have remained stable for the past 5 years. The exception being 2021, when there were 82 degrees conferred. This outlier was largely influenced by the Pandemic.





Note: As of the date of this Report, the number of degrees awarded for the 2024/2025 year is not available.

Use of Results to Improve Outcomes:

In Spring 2025, 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 2024. 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 and Faculty. Anecdotal evidence suggests that there were more freshman students identifying as Accounting majors during Summer 2025 SOAR events than in previous years. At the opening Department meeting in Fall 2024, faculty were charged with increasing efforts at recruiting and retention.

- Implementation of “No Student Left Behind” – Faculty were encouraged to be proactive in identifying students in their classes who appear at-risk (low attendance, not turning in assignments, failing to respond to communications). Faculty were encouraged to engage with those students to find ways to help them be more successful.
- On September 13, 2024, the TSCPA Discover Accounting Day was hosted on campus by the Department. Over 60 students from surrounding high schools were invited to attend with over 20% indicating they are interested in majoring in Accounting.
- Faculty are encouraged to engage with Junior College and 2-Year Schools to recruit transfer students to the Accounting major. The Department is committed to support faculty for any expenses incurred in these efforts.

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.

Criteria for Success (Thresholds for Assessment Methods):

Deploy appropriate technology skillsets to meet student need.

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 identified additional technology skillsets that will be integrated between 2021 in the CPA Exam and the new Model Curriculum implementation date of January 2024. The numbers of students enrolled in ACCT 3150 Accounting Analytics has risen steadily since the implementation of the course in Fall 2022.

In Academic Year 2025, a total of 78 students enrolled in ACCT 3150, an increase of 23.8% over the previous academic year. The inventory of technology skillsets deployed in the undergraduate accounting program was updated in Spring 2025.

Inventory of # of Courses in Which Technology Skills are Integrated

Undergraduate Technology Skills	2022	2025
Basic Excel Spreadsheet Skills	6	5
Excel Visualization Skills (Charts and Diagrams)	0	3
Excel Pivot Tables	1	2
Power Query or Data Cleaning	0	1
Use of Generative AI (such as ChatGPT or CoPilot)	0	3
Use of Online Auditing Standards	1	1
Use of Online Tax Resources	1	1
Use of Online Accounting Standards Codification	2	1
Use of Online AICPA Code of Professional Conduct	1	1
Computer-Based Preparation of Tax Returns	1	1
Visualization Software Skills (such as Tableau or Power BI)	0	1
SOC Reporting	1	1
Use of Online Writing Assessment Tools such as Grammarly Pro	2	2
Use of Online Plagiarism Tools	4	2
Use of Pitchvantage	0	1
Instruction on Appropriate Professional Use of AI	NA	2
Use of AI to Enhance Teaching	NA	4

Use of Results to Improve Outcomes:

In Fall of 2022, 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 receives a list of all skills taught in the class at the beginning of each Fall term. The list serves as an inventory that faculty can rely upon when making technology-based assignments. In addition, lessons associated with every Excel, Tableau, and Power BI skill that was taught in ACCT 3150 are available to students in video format on YouTube (www.youtube.com/@stuffinexcel). As we gain a better understanding of the technology expectations on the new CPA Exam (which was launched in January 2024), we will look for ways to better integrate those skillsets into our undergraduate curriculum. In addition, the Department will look to integrate ethical application of AI in our curriculum. The above table indicates an overall increase in the integration of technology tools into the accounting curriculum since 2022. Notable is the dramatic increase in AI and Excel Visualization skills across the Accounting Curriculum.

PO3: DEMONSTRATE APPROPRIATE KNOWLEDGE IN CORE AREAS

Define Outcome:

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

Assessment Methods:

Using data collected from Online Learning Systems, faculty report data from the core classes they teach to our Data Assessment Coordinator in the Department. Data represents student performance on selected topics, as well as Bloom's Taxonomy.

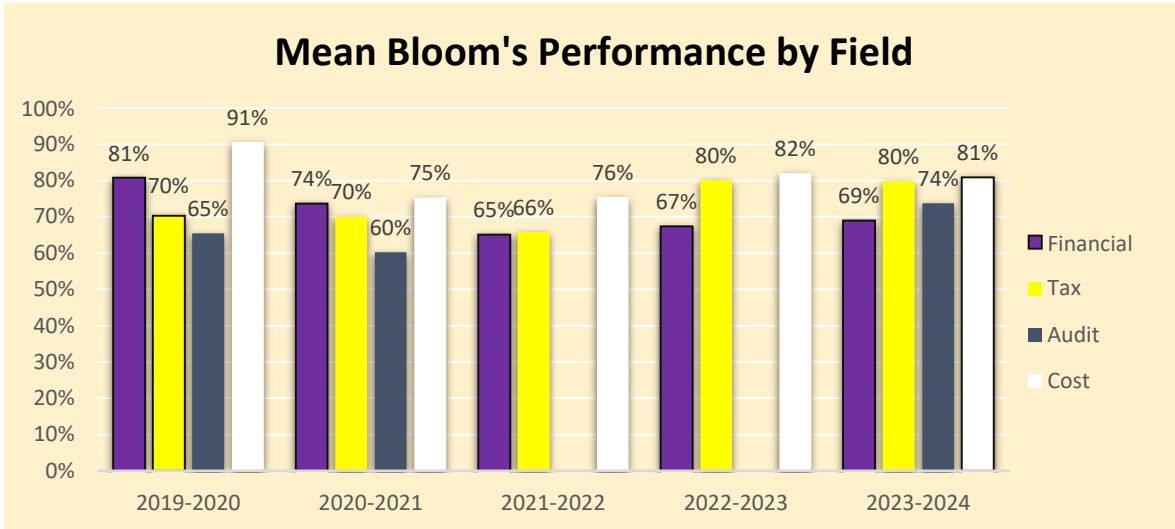
Criteria for Success (Thresholds for Assessment Methods):

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 (Financial, Tax, Audit, and Cost) with a threshold goal of 75%. Data for academic year 2025 has not yet been entered, but progress over the previous five-year period indicates:

- 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 academic year 2020 and 2021, results fell slightly in 2022 and 2023. Results again approached 70% in academic year 2024.
- While students failed to meet the 75% threshold for Tax in Students met the threshold for Tax in academic years 2020, 2021, and 2022, performance exceeded 80% in academic years 2023 and 2024.
- Data for Audit was not available for academic years 2022 or 2023. However, students effectively achieved the threshold (74%) in 2024.



Use of Results to Improve Outcomes:

For now, there is no need for a major plan for improvement. Overall, performance remains strong. There is much chaos in the Accounting discipline currently. Our primary focus is to adjust to the changing Accounting environment, integrating more technology into the curriculum. In addition, the Department is focusing on efforts to identify students at risk to improve overall student success

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:

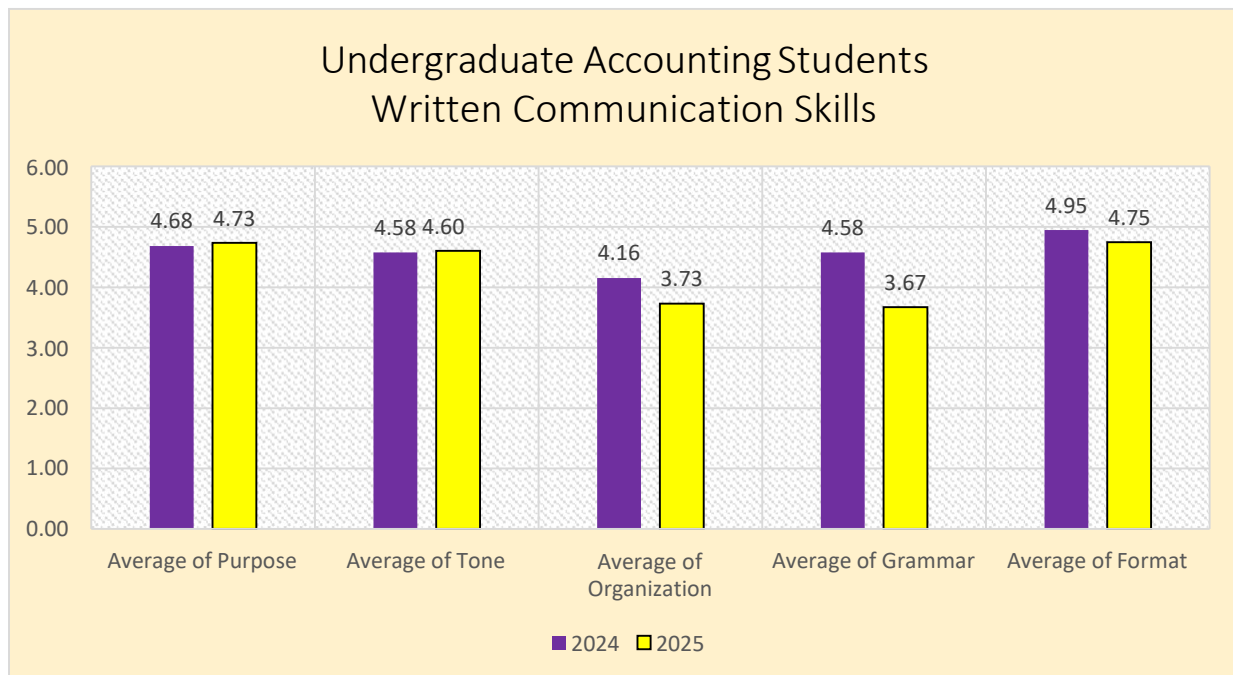
Student writing proficiency will be evaluated annually using rubrics designed by the College of Business and administered through the BGMT 3720 Professional Communications course.

Criteria for Success (Thresholds for Assessment Methods):

We expect students to perform at the 75th percentile.

Results and Analysis:

Data was collected in Fall 2024 and Spring 2024. (Data for Spring 2025 is not yet available). Accounting student performed consistently high on the communication dimensions of Purpose, Tone, and Format. However, their performance was lower on Organization and Grammar. Of particular concern is the area of Grammar. Grammar will be a particular emphasis in academic year 2026.



Use of Results to Improve Outcomes:

While student performance generally acceptable, students will need to improve in the areas of organization and grammar. The Department will put a particular emphasis on grammar during the 2026 academic year.

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.

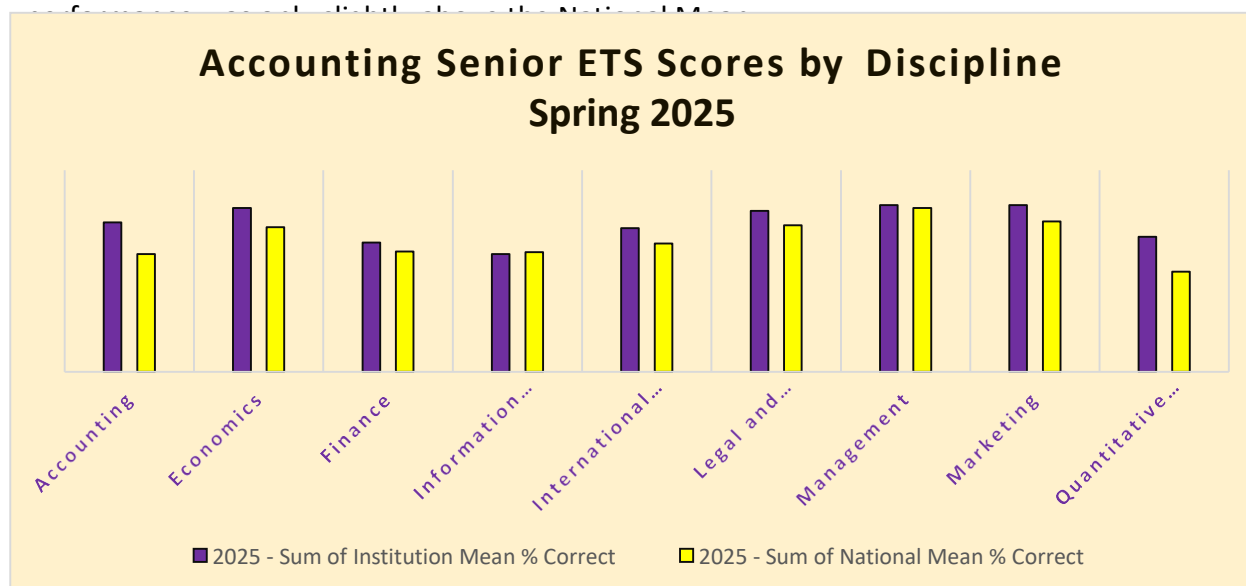
Criteria for Success (Thresholds for Assessment Methods):

We expect students to perform above the national norm.

Results and Analysis:

ETS Score Summaries for Spring 2025 indicate that Accounting students performed above the College of Business average in all areas except in the area of Information Systems (though the deficit is less than 1%). In the areas of Accounting, Economics, International,

Legal and Social Environment, Marketing, and Quantitative Analysis, Accounting students exceed the National Mean by a significant margin. In the areas of Finance and Management,



Use of Results to Improve Outcomes:

In Fall 2022, the Department introduced a new required course in Accounting Analytics, ACCT 3150. It is likely that the introduction of that course has contributed greatly to the improvement in Accounting student scores 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:

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

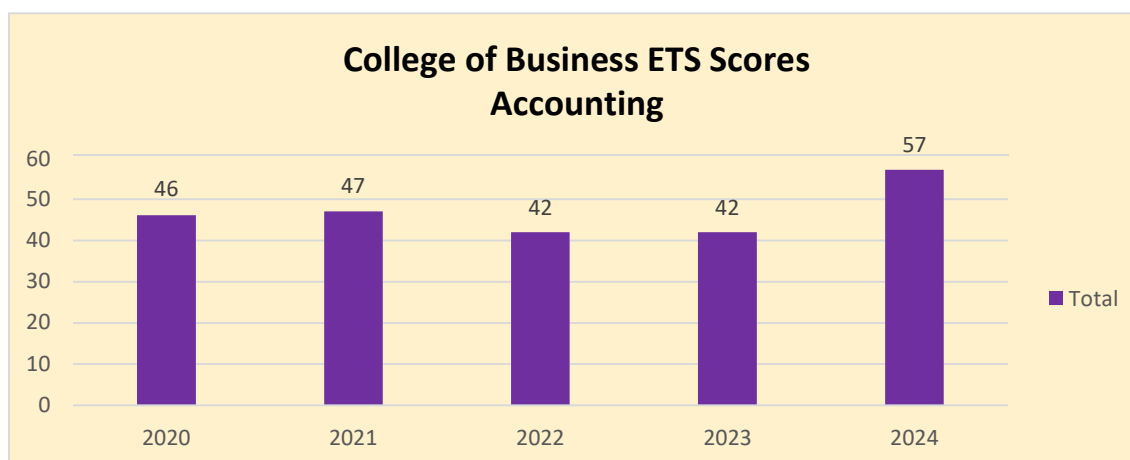
Criteria for Success (Thresholds for Assessment Methods):

Students are expected to perform on average above 75%.

Results and Analysis:

In Spring 2024, the performance of College of Business students on the Accounting questions in the ETS Exam jumped dramatically over the previous 4-year period. Except for the

improvement noted in Spring 2024, the trend for the College of Business appears to be fairly consistent over the past five years.



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). Data is obtained from the online Learning Management System.

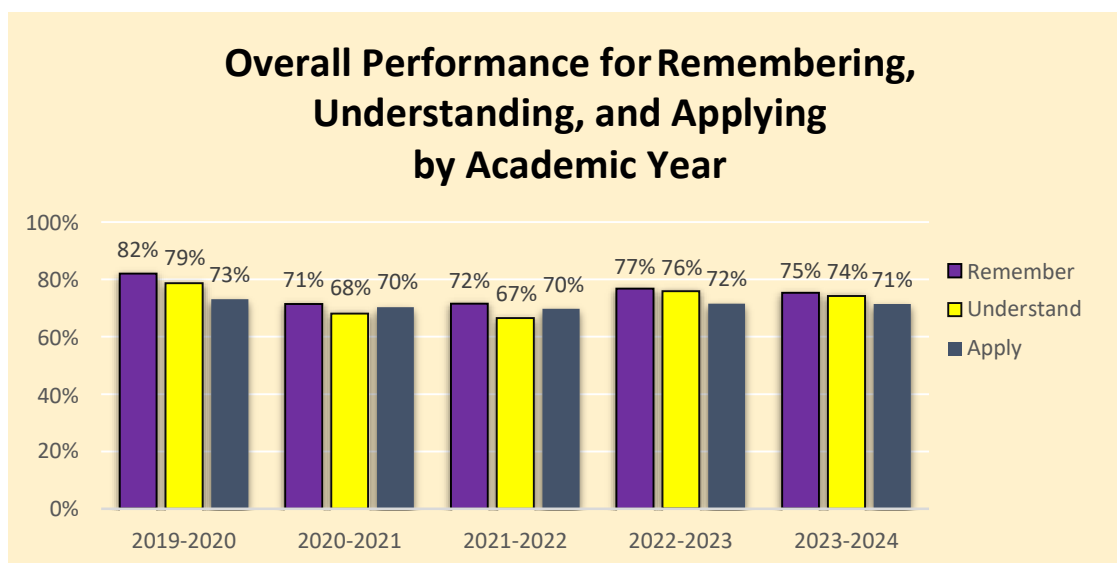
Criteria for Success (Thresholds for Assessment Methods):

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:

We do not yet have results for academic year 2025. 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 academic year 2024, Accounting majors scored at the threshold goal in the area of Remembering. Students fell just short of the threshold goal in the areas of Understanding and Applying. This is consistent with our focus on Remembering, Understanding, and Applying at the undergraduate level, while focusing on Analyzing and Evaluating at the graduate level.



Use of Results to Improve Outcomes:

In academic year 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. While performance is considered good, continued efforts to maintain performance above the 75% threshold is the overall goal.

SLO2: DEMONSTRATE PROBLEM-SOLVING SKILLS

Define Outcome:

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

Assessment Methods:

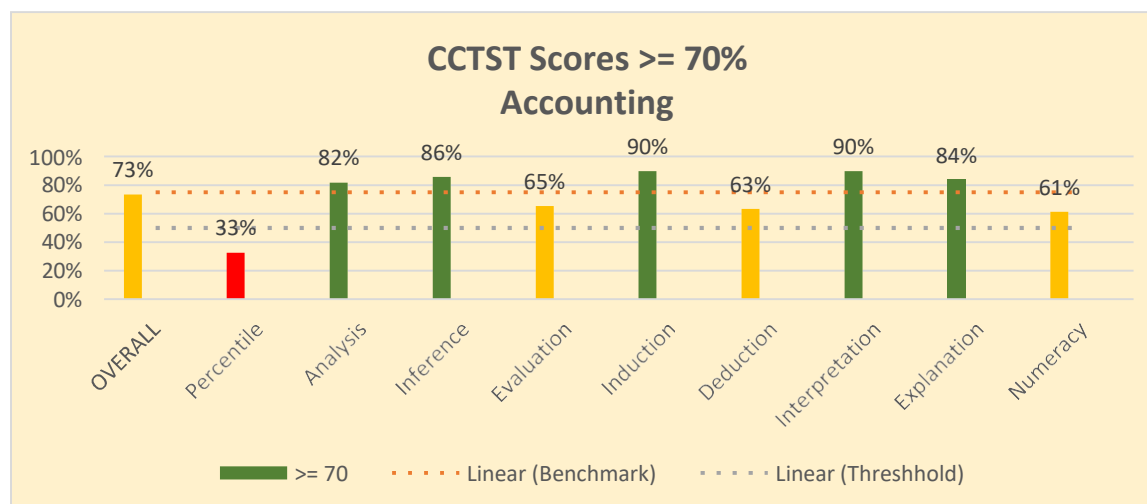
California Critical Thinking Skills Test: The California Critical Thinking Skills Test (CCTST) taken in Fall and Spring semesters by graduating seniors. The CCTST provides a direct measure of the various dimensions of critical thinking.

Criteria for Success (Thresholds for Assessment Methods):

The threshold is 50% and the benchmark goal is 75%.

Results and Analysis:

Forty-nine Accounting majors took the CCTST in Spring 2024 to obtain a measure of their critical-thinking and problem-solving skills. The minimum threshold was 50% and the benchmark goal was 75%. In all areas, except for Percentile, accounting majors met or exceeded the 50% threshold. Accounting majors exceeded the 75% benchmark goal in the areas of Analysis, Inference, Induction, Interpretation, and Explanation. In the areas of Evaluation, Deduction and Numeracy, Accounting majors met or exceeded the threshold but failed to achieve the benchmark goal. Overall performance was at 73%, just below the benchmark goal.



Use of Results to Improve Outcomes:

These results represent an improvement over previous years. The improvement is attributed, at least in part, to the introduction of Accounting Analytics (ACCT 3150) as a required Accounting course for Accounting majors in Fall 2023.

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

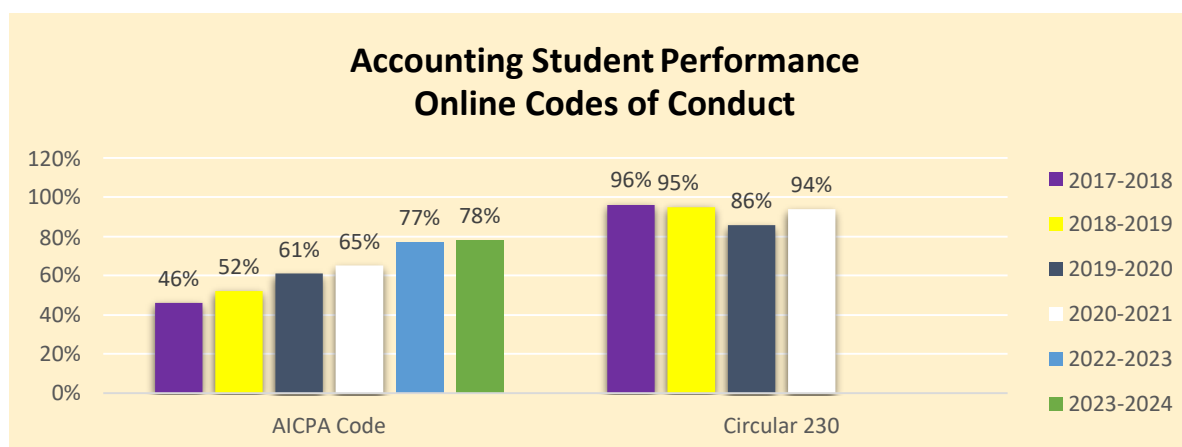
students have internalized concepts to which they have been exposed.

Criteria for Success (Thresholds for Assessment Methods):

Students should score above 75% on the assessment tool.

Results and Analysis:

Data is not yet available for the 2025 academic year. 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. Data for the AICPA Code of Professional Conduct was last gathered in academic year 2024. Data for Circular 230 (IRS Code of Conduct for Tax Preparers) was last gathered in academic year 2021. Overall, understanding of Circular 230 appears to be strong, with a four-year record of strong performance. Understanding of the AICPA Code of Professional Conduct is steadily improving. The results in the 2024 are consistent with 2023 and indicate that students are performing well with respect to their understanding of the AICPA Code of Professional Conduct.



Use of Results to Improve Outcomes:

In 2025-2026, 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 2022, the new Accounting Analytics course (ACCT 3150) was fully implemented for new Accounting majors. Every faculty member receives a list of all skills taught in ACCT 3150 at the beginning of every Fall term. The list serves as an inventory that faculty can rely upon when making technology-based assignments. In addition, every Excel and PowerBI skill

that was taught in ACCT 3150 is available to students in video format on YouTube (www.youtube.com/@stuffinexcel).

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 2025-2026, 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 2025-2026, most students taking the CCTST will have completed the required Accounting Analytics class that was introduced in Fall 2022.

SLO3: In 2025-2026, 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

List of Appendices:

Appendix 1: Curriculum Map

Appendix 1: Curriculum Map

Course	SLO 1a	SLO 1b	SLO 1c	SOL 2	SLO 3
ACCT 2110	X	X			
ACCT 2120	X	X			
ACCT 3150			X	X	
ACCT 3160			X	X	
ACCT 3180			X	X	
ACCT 3190			X	X	
ACCT 3210			X	X	
ACCT 3330			X	X	X
ACCT 3620			X		X

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