Date of Proposal: December 1, 2004

Degree Programs: Bachelors of Science in Accounting and Information Systems with options in Accounting [ACCT], Accounting Information Systems Assurance [AISA, soon to be Accounting Information Systems Audit], or Accounting Information Systems Development [AISD]

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Approval Signatures:

Department Representative: [Signature] Date: 12/17/04

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Mission Statement:

The Department of Accounting and Information Systems in the Pamplin College of Business strives for excellence in fulfilling the three missions of a comprehensive land-grant university by:

- Improving the accounting and the information systems professions by conducting quality research and disseminating the results;
- Providing a world class accounting and information systems education to our students; and
- Delivering outreach services to accounting and information systems professionals and educators.

The undergraduate program of our department has six objectives; the one that applies to the communication policy is:

Objective II Provide students with communication, analytical, and research skills required by accounting and information systems professionals.

In providing our students communication [including spoken, visual and written communication skills] skills, the faculty of the department of Accounting and Information Systems [ACIS] strive to prepare ACIS professionals to communicate complex information in numeric form as well as through oral presentations, and in graphical and text formats. The ACIS professional must communicate with a diverse group of stakeholders or users of information. For example, the stakeholders range from the most sophisticated investment analyst to the least knowledgeable investor, from the CEO of a major corporation to the owner of the smallest of small businesses, and from the most technical information systems professional to the least trained user of information systems. The ACIS professional must be able to communicate to all stakeholders the information produced by the accounting and information systems used and created by the professional.

Communication by the ACIS professional is primarily text data in the form of written reports, memoranda, and letters. It is common for ACIS professional to prepare documents as a part of a team effort. Frequently these communications include data that are presented in graphical form to enhance understanding by the reader. It is also common that the ACIS professional will create reports that must conform to a prescribed format such as the auditor’s report, a tax return, an information systems audit report, and information systems documentation. ACIS professionals are occasionally called upon to orally present reports to large groups, but more commonly their oral presentations are limited to presenting information to small teams or groups.

The faculty of the Department of Accounting and Information Systems supports the goal of preparing our students to prepare these forms of professional communication. ACIS undergraduate education relies heavily on the excellent support provided by the faculty in Virginia Tech’s College of Liberal Arts to give students the communications tools they need. Then, the faculty of the ACIS Department gives our students the opportunity to apply those tools in the major courses offered in the junior and senior years. In addition,
we expect about half of our students to continue into the department’s Master’s degree program. Most of the graduate courses in the department include substantial amounts of writing and presentations with a visual component. Thus, it can be expected that the top half of the students will have additional opportunities as part of this fifth year.

The university’s writing center is an integral resource for our plan. Any student who is identified as having problems with his or her writing is sent to the writing center. We plan to continue to use this resource.

During the freshman year, the ACIS student is exposed to and practices spoken, visual and written communication tools as part of the Area One Core requirements. Approximately 25% of our students take the two course sequence of Communication Skills [COMM 1015-16], and the remainder take or receive credit for Freshman English [ENGL 1105-06] and Public Speaking [COMM 2004]. In addition, our students take Introduction to Business Information Systems [ACIS 1504] in which they receive instruction and practice in the tools of graphical presentation [specifically, Power Point presentation tools, Excel graphs, and Dreamweaver web pages.]

During our students’ second year, they take humanities courses in which they expand and practice their analytic skills and various forms of communication, with a significant amount of writing. These courses help to prepare our students for the analysis required in major courses. Additional tools in the graphical presentation of data are included in ACIS 2504, Personal Computers in Business, which focuses on the use of spreadsheets to analyze and present business data.

During the students’ third and fourth years, about half of their courses are taken from the ACIS department [our students take 30 hours of junior and senior ACIS courses]. These courses require various types of spoken, visual and written communication. Because the departmental faculty believes in the learning opportunity that spoken, visual and written communication offers, a large number of communication opportunities are made available in our junior and senior courses.

At this writing, our faculty is in the process of revising our curriculum. A committee met over the last six months and has identified courses for our various options. Identified with each course is a specific skill set. Thus, once the faculty has approved this revised curriculum, each course will have communication skills specifically included as part of the course content; in particular, the course content will be defined to include written reports and graphical and/or oral presentations. Thus, we are in a period of transition. Below, we have grouped courses that have a communication module as Required-Existing; Required-Proposed; Elective-Existing; and Elective-Proposed. In our Accounting Option, students are required to select three of the five elective courses offered. In our IS Audit and IS Development options, the students do not have ACIS electives. Because some courses required by each option differ, the listing of courses below that have as part of their activities spoken, visual, or written communication projects is organized by option.
Accounting Option:
Required-Existing Courses:
ACIS 2504  Personal Computers in Business – Instruction and practice in use of presentation tools in spreadsheets
ACIS 3116  Intermediate Financial Accounting II – Research of proposed accounting standards, reports on proposed and existing accounting standards, development and documentation of spreadsheets supporting accounting standards, required disclosures in footnotes to financial statements
ACIS 3215  Cost Accounting – Design presentation of results of analyzing costs, write related cost reports, write discussion of case facts and result of analysis of case facts
ACIS 3504  Accounting Systems and Controls – Graphical representation of systems and written documentation of systems
ACIS 4314  Income Tax – Specialized reports on tax returns, written discussion of impact of tax on business transactions
ACIS 4415  Auditing I – Currently a WI course, includes short reports, spontaneous writing, specified audit reports, research of standards, essay examinations that require discussion and analysis of standards
ACIS 4504  Accounting Application Development – Development and documentation of a module of an accounting information system, presentations of system to class using PowerPoint and other presentation software; includes written team projects of 30 plus pages and five individual written projects of one page each

Required-Proposed Courses
ACIS 3314  Tax Impact on Decisions – Analyze current and proposed tax laws in a written three to five page report
ACIS 3414  Auditing, Governance, and Ethics – Prepare standard audit reports, visually represent information systems and controls, and write essay examinations
ACIS 4114  Intermediate Financial Reporting III – Write footnote disclosures for financial statements, prepare charts of financial data, write reports contrasting alternative accounting methods and procedures
ACIS 4414  Financial Statement Auditing – Write audit programs and describe audit procedures, prepare audit reports, research document audit standards

Elective-Existing Courses
ACIS 4024  Information Systems Audit and Control – Write summaries of guest speakers’ presentations, analyze short cases, write essay examinations
ACIS 4324  Advanced Income Tax – Prepare specialized reports on tax returns, report on short cases/problems dealing with tax planning
ACIS 4416  Auditing II – As part of an audit case, prepare written audit programs, written discussion of audit findings, and audit reports; respond to in-class short spontaneous writing assignments
Accounting Information Systems Audit [AISA]

Required-Existing Courses:
ACIS 2504  Personal Computers in Business – Use of presentation tools in spreadsheets
ACIS 3116  Intermediate Financial Accounting II – Research proposed accounting standards, report on proposed and existing accounting standards, develop and document spreadsheets that support use of accounting standards, prepare written required disclosures in footnotes to financial statements
ACIS 3215  Cost Accounting – Design presentation of results of analyzing costs, write related cost reports, write discussion of case facts and analyses
ACIS 3515-16 Information Systems Development – Design and document information systems in written reports that include graphical representation of the systems; make oral presentation of the designed system to class
ACIS 3534  Applications Program Development – Develop and document a module of an accounting information system, use PowerPoint and other presentation software to present system to class; includes written team projects of 30 plus pages and five individual written projects of one page each
ACIS 4024  Information Systems Audit and Control – Write summaries of guest speaker’s presentations, analyze and report on short cases, write essay examinations
ACIS 4314  Income Tax – Prepare specialized reports on tax returns and written discussion of the impact of tax on business transactions
ACIS 4415  Auditing I – Currently a WI course; includes short reports, spontaneous writing, specified audit reports, research of standards, essay exams discussing standards

Required-Proposed Courses
ACIS 3314  Tax Impact on Decisions – Analyze current and propose tax laws in a written three to five page report
ACIS 3414  Auditing, Governance, and Ethics – Prepare standard audit reports, visually represent information systems and controls, and write essay examinations
ACIS 4114  Intermediate Financial Reporting III – Write footnote disclosures for financial statements, prepare charts of financial data, write reports contrasting alternative accounting methods and procedures

Elective-Existing Courses
ACIS 4324  Advanced Income Tax – Prepare specialized reports on tax returns, reports on short cases/problems dealing with tax planning
ACIS 4416  Auditing II – As part of an audit case, prepare written audit programs, written discussion of audit findings, and audit reports; respond to in-class short spontaneous writing assignments
ACIS 4584  Information Systems Security -- Prepare and present documentation of the security in an information system
Accounting Information Systems Development [AISD]

Required-Existing Courses:
ACIS 2504  Personal Computers in Business — Use presentation tools in spreadsheets
ACIS 3515-16 Information Systems Development — Design and document information systems in written reports that include graphical representation of the system; make oral presentation of the designed system to class
ACIS 3534 Applications Program Development — Develop and document a module of an accounting information system, use PowerPoint and other presentation software to describe system to class; includes written team projects of 30 plus pages and five individual written projects of one page each
ACIS 3564 Management Information Systems — Prepare written reports of analysis of MIS cases
ACIS 4024 Information Systems Audit and Control — Prepare written summaries of guest speakers' presentations, analyze and report on short cases, write essay examinations
ACIS 4524 Applied Software Development Project — Currently a WI course; Prepare and present documentation of an information system

Required-Proposed Courses
ACIS 3544 Business Systems Architecture and Organization — Prepare and present documentation of an information system
ACIS 4584 Information Systems Security — Prepare and present documentation of the security in an information system
Assessing Outcomes

We propose to assess our communication skills program with an external assessment and an internal assessment.

As an external assessment, during the fall semester we will collect a one-page writing sample from each student who will graduate in the following December or May. This writing sample will be sent to members of our Accounting and Information Systems Advisory Board for their evaluation. [The board members are alumni who are active practitioners of accounting or information systems.] The board members will be asked to evaluate the sample as Outstanding, Acceptable, or Unacceptable. If a student’s writing sample is evaluated to be unacceptable, that student will be required to take the sample to the university’s writing lab for its evaluation. Depending upon this evaluation, the student may be required to take an additional writing course [if available] such as ENGL 3774 Business Writing.

As an internal assessment of our program, we will use the current evaluations that are a part of our departmental annual report for Objective II within our undergraduate program. As a part of this report, we have identified various measures of student progress toward acquiring the communication, analytical, and research skills required by accounting and information systems professionals. Below is our evaluation of our undergraduate program’s Objective II for the 2004 report.
Objective II

Provide students with communication, analytical, and research skills required by accounting and information systems professionals.

1. **Goal**

   Students report that they improved personal skills while at Virginia Tech with an average grade on a 5-point Likert scale of at least 4.

   **Results**

   The department's average grade on question 4 of the Spring 2004 Senior Survey was 4.05 on a 5-point scale; Spring 2003 was 4.15; and Spring 2002 was 3.89.

   **Recommendation**

   Leave goal as is.

2. **Goal**

   Students report that they developed the ability to write well with an average grade on a 5-point Likert scale of at least 4.

   **Results**

   The department's average grade on question 10 of the Spring 2004 Senior Survey was 3.56 on a 5-point scale; Spring 2003 was 3.69; and Spring 2002 was 3.70.

   **Recommendation**

   Leave goal as is.

   **Comment**

   Goal was not met in AY 2003-04.

3. **Goal**

   Students report that they developed the ability to speak well and give oral presentations with an average grade on a 5-point Likert scale of at least 4.

   **Results**

   The department's average grade on question 16 of the Spring 2003 Senior Survey was 3.68 on a 5-point scale; Spring 2003 was 3.88; and Spring 2002 was 3.77.

   **Recommendation**

   Leave goal as is.

   **Comment**

   Goal was not met in AY 2003-04.
4. **Goal**: Students report that they developed the ability to prepare computer based presentations with an average grade on a 5-point Likert scale of at least 4.

**Results**: The department’s average grade on question 12 of the Spring 2004 Senior Survey was 4.23 on a 5-point scale; Spring 2003 was 4.40; and Spring 2002 was 4.32.

**Recommendation**: Leave goal as is.

5. **Goal**: Students report that they developed the ability to analyze data and write reports with an average grade on a 5-point Likert scale of at least 4.

**Results**: The department’s average grade on related question 2 of the Spring 2004 Senior Survey was 4.03 on a 5-point scale; Spring 2003 was 4.10; and Spring 2002 was 4.01.

**Recommendation**: Leave goal as is.

6. **Goal**: Students report that they developed the ability to research issues in accounting and information systems topics with an average grade on a 5-point Likert scale of at least 4.

**Results**: The department’s average grade on additional question 5 of the Spring 2004 Senior Survey was 2.98 on a 5-point scale.

**Recommendation**: Leave goal as is. Continue to collect the data and monitor the changes over time.

7. **Goal**: At least 50% of junior and senior ACIS course sections require writing on examinations, class projects, papers, and/or cases.

**Results**: The faculty workload report requested faculty to report the use of writing assignments in their courses. For AY 2003-04, 17/21 or 81% of junior and senior courses required writing in the course. For the AY 2002-03 [Fall 2002 and Spring 2003], 56% of junior and senior courses required writing in the course. From a review of course syllabi for 2001-2002 31% of the junior and senior courses offered by the department indicated on the course syllabus that writing on examinations, class projects, papers, and/or cases were required in the course.

**Recommendation**: Leave goal as is.

8. **Goal**: At least 50% of junior and senior ACIS course sections require class presentations.

**Results**: The faculty workload report requested faculty to report the use of class presentations in their courses. For AY 2003-04, 11 of 21 or 52% of junior and senior courses required class presentations in the course.
For the AY 2002-03 [Fall 2002 and Spring 2003], 59% of junior and senior courses required class presentations in the course.

**Recommendation**
Leave goal as is.

**9. Goal**
At least 50% of junior and senior ACIS course sections require a research assignment that uses research data bases or other online sources.

**Results**
From the faculty workload reports, 6 of 21 or 29% of junior and senior ACIS courses taught during AY 2003-04 required a research assignment that uses research data bases or other online sources. From a review of course syllabi for AY 2002-03, 22% [14 out of 64] junior and senior courses required a research assignment that uses research data bases or other online sources.

**Recommendation**
Leave goal as is.

**Comment**
Goal was not met in AY 2002-03 or 2003-04.

**10. Goal**
At least 50% of junior and senior ACIS course sections require a group project.

**Results**
The faculty workload report requested faculty to report the use of group projects in their courses. For AY 2003-04, 11 of 21 or 52% of junior and senior courses required a group project. For the AY 2002-03 [Fall 2002 and Spring 2003], 67% of junior and senior courses required the use of group projects in their courses.

**Recommendation**
Leave goal as is.