



# Board of Trustees Materials

## March 23, 2017

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**BILL HASLAM**  
GOVERNOR  
STATE OF TENNESSEE

March 7, 2017

Dr. Philip B. Oldham  
Tennessee Technological University, President

1 William L Jones Dr.  
Cookeville, TN 38505  
poldham@tntech.edu

Dear President Oldham:

In accordance with Tennessee Code Annotated, Section 49-8-201(f)(7), by this letter I hereby call the first meeting of the state university board for Tennessee Technological University on Thursday, March 23, 2017, in order for the board to assume responsibility for the management and governance of the institution.

The meeting of the board shall convene at 1:00 p.m. on Thursday, March 23, 2017, at the following location: Bell Hall, Room 260, 10 West 7<sup>th</sup> Street, Cookeville, TN 38501.

In the event I am unable to attend, I ask that you call the meeting to order and preside until the members of the board have duly elected a chair.

Thank you for your leadership and support in this historic effort.

Respectfully,

A handwritten signature in blue ink that reads "Bill Haslam".

Bill Haslam  
Governor

CC: Mike Krause, Tennessee Higher Education Commission, Executive Director



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Review and Adoption of Board Bylaws

Review

Review + Action

Action

No action required

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**PRESENTER:** Dr. Oldham

**PURPOSE & KEY POINTS:**

The bylaws establish procedures for conducting board business in a consistent and efficient manner.

**Article I** states (a) the authority of the Board; (b) references the Tennessee statute that sets out the composition, appointment, terms, and conditions of membership; (c) the powers and responsibilities of the Board; (d) and the officers of the board, including the method of conducting business in the absence of an officer or officers.

**Article II** states the requirements related to regular and special meetings, including (a) certain requirements under the Tennessee Open Meetings Act; (b) quorum requirements (c) the method for setting the agenda and time frame for providing the agenda to board members; (d) the manner of taking action, including requirements under the Tennessee Open Meetings Act; and (e) the recording of minutes.

**Article III** requires the Board to establish committees by policy.

**Article IV** relates to officers of Tennessee Tech, including (a) the authority of the President to appoint officers of Tennessee Tech, subject to any limitations imposed by law or by a Board policy; and (b) the method of making interim appointments, including the appointment of an interim president.

**Article V** includes miscellaneous provisions, including (a) the method for suspending bylaws; (b) the method for permanently altering bylaws; and (c) a provision for interested parties to address the Board.



## **ARTICLE 1: THE BOARD OF TRUSTEES**

### **1.1 AUTHORITY OF THE BOARD**

The management and governance of Tennessee Technological University is vested in the Board of Trustees, subject only to statutory limitations.

### **1.2 MEMBERSHIP**

**A.** The composition of the membership of the Board of Trustees (“Board”), the terms of office, and the conditions of membership are as provided in Tennessee Code Title 49, Chapter 8 and are incorporated by reference into these bylaws as if fully set forth herein, including all future amendments.

**B.** Members shall receive no compensation for their services, but shall be entitled to reimbursement for travel expenses incurred in the performance of their official duties in conformity with the comprehensive travel regulations as promulgated by the State of Tennessee Department of Finance and Administration and approved by the Attorney General and Reporter.

### **1.3 POWERS OF THE BOARD**

The Board has the power to:

**A.** Select and employ the chief executive officer (“President”) of Tennessee Technological University (“Tennessee Tech”) and to confirm the appointment of administrative personnel, faculty, and other employees and their salaries and terms of office,

**B.** Approve curricula and requirements for diplomas and degrees,

**C.** Approve the operating budgets and set the fiscal policies, including tuition rates, for Tennessee Tech, subject to any statutory limitation on that power,

**D.** Establish policies and regulations regarding the campus life at Tennessee Tech, including, but not limited to, the conduct of students, student housing, parking, and safety,

**E.** Establish policies defining residency of students, subject to any statutory limitation,

- F.** Establish policies and regulations related to employees,
- G.** Grant tenure to eligible members of the faculty upon the positive recommendation of the President,
- H.** Assume general responsibility for the operation of Tennessee Tech, delegating to the President such powers and duties as are necessary and appropriate for the efficient administration of Tennessee Tech,
- I.** Receive donations of money, securities, and property from any source on behalf of Tennessee Tech and use such donations in accordance with the conditions set by the donor,
- J.** Purchase land subject to the terms and conditions of state regulations, to condemn land, and to erect buildings and equip them for Tennessee Tech subject to the requirements of the state building commission, the master plan approved by the Tennessee Higher Education Commission, and to the terms and conditions of legislative appropriations,
- K.** Delegate and provide for the further delegation of any and all its powers subject to limitations expressly set forth in law,
- L.** Exercise any power granted by statute, and
- M.** Exercise any other powers not otherwise prohibited by law that are necessary to govern Tennessee Tech.

#### **1.4 RESPONSIBILITIES OF THE BOARD**

Board members are required to

- A.** Be free of any contractual, employment, or personal or familial financial interest in Tennessee Tech, to the extent required by statute, rule, or accrediting standards,
- B.** Be free from undue influence from political, religious, or other external bodies and protect Tennessee Tech from such influence,
- C.** Be transparent in all Board actions to the extent required by the law,
- D.** Not direct matters of administration or of executive action except through the President,
- E.** Represent the interest of the entire university rather than any single constituent part,

- F. Not speak on behalf of Tennessee Tech unless authorized to do so by the Board or chair of the Board,
- G. Participate in all Board meetings and events, absent good cause,
- H. Stay informed, to the extent practical, about the educational and business affairs of Tennessee Tech.

## **1.5 OFFICERS OF THE BOARD**

A. The Board shall elect from its members a chair, vice chair, and other officers the Board deems appropriate. The officers shall serve a term of two (2) years.

B. The chair and vice chair may be elected to consecutive terms without limitation.

C. The chair shall preside when present at meetings of the Board and shall be the spokesperson for the Board unless otherwise directed by the Board. The chair shall perform such other duties as prescribed by the Board and by the bylaws.

1. In the absence of the chair, the vice chair shall preside at meetings of the Board and otherwise perform the duties of the chair.

2. In the absence of the chair and vice chair, the Board may temporarily appoint a member to preside.

3. A Board officer may voluntarily relinquish his/her officer position by submitting a letter of resignation to the Board's secretary with an effective date.

D. A Board officer serves at the pleasure of the Board. A Board officer may be removed from office by a two-thirds (2/3) vote of the Board members eligible to vote.

E. In the case of a vacancy or expired term, the Board shall elect a new officer at the next meeting of the Board.

F. The Board shall ratify or reject the President's appointment of a Board secretary.

## **ARTICLE 2: MEETINGS OF THE BOARD**

### **2.1 MEETINGS SUBJECT TO THE TENNESSEE OPEN MEETINGS ACT**

All Board meetings for which a quorum is required to make a decision or to deliberate toward a decision are open to the public, except as authorized by a statutory or judicially recognized exception to the Tennessee Open Meetings Act.

**2.2. REGULAR MEETINGS**

- A.** The Board shall meet at least four (4) times each fiscal year.
- B.** The Board's secretary shall provide at least five (5) days' written notice of the regular meetings to all Board members. Notice may be provided by any reasonable means.

**2.3 SPECIAL MEETINGS**

- A.** The chair, vice chair, President, or the Board's secretary, the latter upon the written request of three (3) or more of Board members eligible to vote, may call a special meeting, provided the call states the business to be considered.
- B.** If the business to be considered requires immediate action, a special meeting may be called with less than five (5) days' notice. Notice may be provided by any reasonable means in the circumstances.

**2.4 AGENDAS**

- A.** The Board's secretary, upon advice from the President and the Board chair, shall prepare an agenda for every meeting.
- B.** If feasible, an agenda will accompany each notice of a regular or special meeting of the Board.

**2.5 QUORUM**

Five voting members shall constitute a quorum for taking Board action.

**2.6 MANNER OF TAKING ACTION**

- A.** All votes of the Board shall be by public vote as defined by Tennessee Code Annotated Section 8-44-104(b), public ballot, or public roll call. No secret votes, secret ballots, or secret roll calls are allowed.
- B.** The action of a majority of the quorum of Board members eligible to vote and present at any meeting shall be the action of the Board, except as otherwise prescribed by the bylaws, Board policy, or statute.

**C.** The Board may permit any or all members to participate in a meeting by, or conduct the meeting through, use of any means of telephonic or electronic communication.

**1.** The meeting must be audible to the public at the location specified in the notice of the meeting as the location of the meeting.

**2.** All participating members must be able to both hear all members and speak to all members during the meeting.

**3.** Any member participating by telephone or electronically shall identify the persons present in the location from which the member is participating.

**4.** Any member who participates in a meeting covered by this provision shall be deemed “present” at the meeting.

**5.** A public roll call vote is required on all matters.

**D.** A public roll call vote of the Board is required on all motions regarding budget approval, fees or tuition increases, capital expenditures, bylaw(s) or rule(s) revision, adoption, or repeal, or in any case required by law or deemed desirable in the judgment of the chair. Upon request of any member present, a public roll call vote may be called for on any matter, provided the member requests a public roll call vote before announcement of the public vote previously taken.

**E.** Any item selected by the chair or referred to the Board with unanimous support from a Board committee may be presented to the Board on a consent calendar at the recommendation of the committee chair.

**1.** The consent calendar shall be considered at the next regularly scheduled meeting of the Board and all items on the consent calendar shall be considered en bloc.

**2.** If two or more members so request, an item shall be removed from the consent calendar, provided the request is made in writing to the chair and secretary, not later than two hours prior to convening of the Board meeting at which the consent calendar will be considered. The secretary will notify the Board of the request as soon as practicable.

**3.** An item may be removed from the consent calendar at the discretion of the chair at any time.

**F.** The Board may adjourn any regular or special meeting to any future date. If a quorum is not present, the members in attendance may adjourn any regular or special meeting until a quorum is present.

## **2.7 MINUTES**

The Board's secretary shall take minutes at each meeting of the Board and maintain approved minutes as the official record of such meeting.

## **ARTICLE 3: BOARD COMMITTEES**

Subject to statutory requirements, the Board may establish such committees as it deems appropriate or necessary and shall define by policy their duties, reporting requirements, and appointments of members.

## **ARTICLE 4: OFFICERS OF TENNESSEE TECH**

### **4.1 OFFICERS**

**A.** The officers of Tennessee Tech shall be its President, a Board's secretary appointed by the President, and such other officers as deemed necessary by the President to conduct Tennessee Tech and Board business and provide support to the Board. The officers shall have such authority and perform such duties as set forth in the law, in these bylaws, and as the Board or the President prescribes.

**B.** In the event of a vacancy or notice of an impending vacancy in the office of President, the Board shall appoint an interim President as provided by Board policy. In the event of a vacancy or notice of an impending vacancy in any office other than President, the President may appoint an individual to serve in an interim or permanent capacity, subject to the annual confirmation of the Board of the President's employment actions.

### **4.2 APPOINTMENT AND DUTIES OF THE PRESIDENT**

**A.** The Board shall appoint a President who shall be the executive and governing officer of Tennessee Tech.

**B.** The President shall have full authority over the administration of all affairs and operations of Tennessee Tech, subject to any statutory powers retained by the Board or specifically delegated by the Board to other Tennessee Tech officers.

**C.** The President is authorized, consistent with the law and Board policies, to appoint, determine compensation and duties of, promote, demote, suspend, or terminate other officers and employees of Tennessee Tech and shall report such actions to the Board annually for confirmation.

**D.** The President shall at least annually report to the Board all significant matters within the President's knowledge related to Tennessee Tech.

**E.** The President shall perform such other duties as assigned by the Board.

## **ARTICLE 5: MISCELLANEOUS PROVISIONS**

**5.1** Any determination that any provision of these bylaws is for any reason inapplicable, invalid, illegal, or otherwise ineffective shall not affect or invalidate any other provision of these bylaws.

**5.2** The Board may temporarily suspend any bylaw by a two-thirds (2/3) vote of the voting members present at the regular or special meeting in which the bylaw is to be suspended.

**5.3** Any Board member may propose to alter, amend, restate, or repeal a bylaw by submitting a written request to the Secretary at any regular or special meeting. The Board will vote on any such request at the next regular or special meeting.

**5.4** Anyone who wishes to address the Board must submit a written request to the Board's secretary to be received at least fifteen days prior to the scheduled meeting of the Board, absent good cause. The request must include the requestor's contact information and the subject matter to be addressed.

**A.** The Board's secretary, in consultation with the chair, may either place the requested item on the agenda or notify the requestor in writing of the reason for rejecting the request. The secretary will, as soon as practicable, notify the other Board members of the request and the disposition of the matter.

**B.** The Board may limit a speaker's time for any such address.



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Election of Officers

Review

Review + Action

Action

No action required

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**PRESENTERS:** Dr. Oldham; Newly Elected Chair

**PURPOSE & KEY POINTS:**

Bylaw I.5.A establishes two specific board officers: Chair and Vice-Chair.

Dr. Oldham will open the floor for nominations for the Chair. Once the Chair is elected, s/he will then assume control of the meeting.

The Chair will proceed to the nomination and election of the Vice-Chair and other officers, if any.



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy 001 (Board Code of Ethics and Conduct and Conflict of Interest)

Review

Review + Action

Action

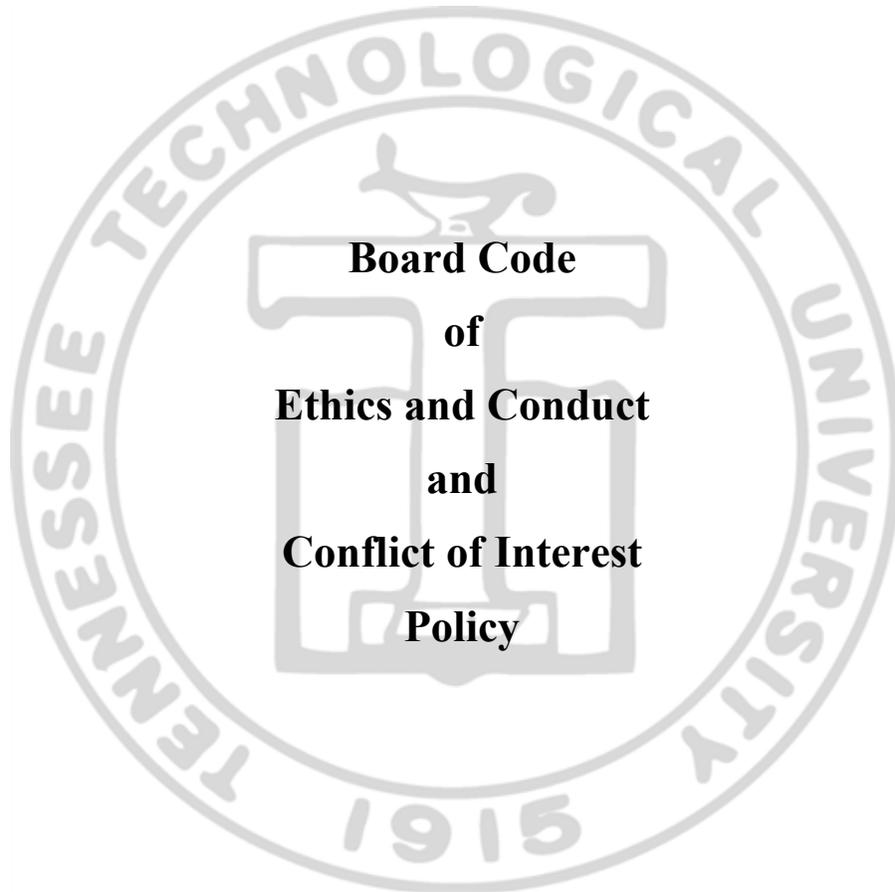
No action required

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### PURPOSE & KEY POINTS:

This policy establishes certain requirements related to a trustee's obligation to conduct the business of the board in an ethical manner and consistent with statutory requirements related to conflicts of interest. Many of the requirements are derived from statutory requirements, accreditation requirements, or from Governor Haslam's Executive Order No. 20 related to ethics in conducting state business.

**Tennessee Technological University  
Policy No. 001**



*Effective Date:*

**Policy No.:** 001

**Policy Name:** Board Code of Ethics and Conduct and Conflict of Interest Policy

**Policy Subject:** Board Members' Conduct

**Effective Date:**

### **I. Purpose**

The purpose of this policy is to set the minimum standards for ensuring Board members conduct themselves with a high degree of professionalism and in a manner that will not violate the public trust.

### **II. Review**

The Board will review this policy every four years or whenever circumstances require review, whichever is earlier.

### **III. Definition**

Conflict of Interest – when the Board member's personal interests, financial or otherwise, actually or potentially diverge from the Board member's professional obligations to and the best interests of Tennessee Tech. For the purposes of this policy, a conflict of interest with a vendor or contractor also creates a conflict of interest with a related sub-vendor or sub-contractor.

### **IV. Policy**

**A.** Each Board member shall avoid any action, whether or not specifically prohibited by statute, regulation, or this policy, that might result in or create the appearance of:

1. Using the Board member's position for private gain,
2. Giving preferential treatment to any person,
3. Impeding Board efficiency or economy,
4. Losing complete independence or impartiality,
5. Making a Board decision outside of official channels,
6. Failure to satisfactorily perform the responsibilities of the Board as defined in the Board's bylaws, or
7. Affecting adversely the confidence of the public in the integrity of the Board.

#### **B. Certain Unlawful Conflicts of Interest**

1. It is unlawful for any Board member
  - a. To be financially interested in any contract or transaction affecting the interests of Tennessee Tech, or



- c. Sample merchandise, promotional items, and appreciation tokens, if they are routinely given to customers, suppliers or potential customers or suppliers in the ordinary course of business;
  - d. Unsolicited tokens or awards of appreciation, honorary degrees, or bona fide awards in recognition of public service in the form of a plaque, trophy, desk item, wall memento, and similar items; provided that any such item shall not be in a form which can be readily converted to cash;
  - e. Food, refreshments, foodstuffs, entertainment, or beverages provided as part of a meal or other event, if the value of such items does not exceed fifty dollars (\$50.00) per occasion;
  - f. Food, refreshments, meals, foodstuffs, entertainment, beverages or interstate travel expenses that are provided in connection with an event where the Board member is a speaker or part of a panel discussion at a scheduled meeting of an established or recognized membership organization with regular meetings; and
  - g. Loans from an established financial institution made in the ordinary course of business on usual and customary terms, so long as there are no guarantees or collateral provided by any Board members.
3. There may be circumstances where refusal or reimbursement of a gift such as a lunch or dinner may be awkward and contrary to the larger interests of Tennessee Tech. In such circumstances, the Board member is to use his/her best judgment and disclose the gift, including a description, estimated value, the person or entity providing the gift, and any explanation necessary within fourteen (14) days to the chair.

#### **G. Acknowledgement and Disclosures**

1. Each Board member shall submit a written acknowledgement of his/her responsibilities under this policy within 30 days of appointment and thereafter on or before January 15 to the Board's Secretary.
2. Any time a member believes a conflict of interest or ethical violation may exist with any Board member(s), including himself/herself, the Board member shall immediately submit a written disclosure of the facts and circumstances surrounding the situation to the chair.
3. The Board or a duly appointed committee shall evaluate the disclosure and determine what, if any, action is necessary. In no case shall a member who is involved in a potential or alleged violation of this policy vote on the disposition of the matter.
4. When a Board member is in doubt as to the proper interpretation of this policy or whether a disclosure is required, the Board member is expected to seek the advice of the chair or his/her designee.

**H. Penalty for Material Violations of this Policy**

1. By a two-thirds (2/3) vote of its membership, the Board may remove any member of the Board for a material violation of this policy.
2. A Board vote to remove one of its members shall only be taken
  - a. After the accused member has been afforded a due process contested case hearing in accordance with the Uniform Administrative Procedures Act, Tennessee Code Annotated Title 4, Chapter 5 and
  - b. A finding has been made that the member violated this policy.

**V. Interpretation**

The Board chair or his/her designee has the final authority to interpret the terms of this policy.

**VI. Citation of Authority for Policy**

T.C.A. § 49-8-204.



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy 002 (Selection, Evaluation, and Retention of the President)

Review

Review + Action

Action

No action required

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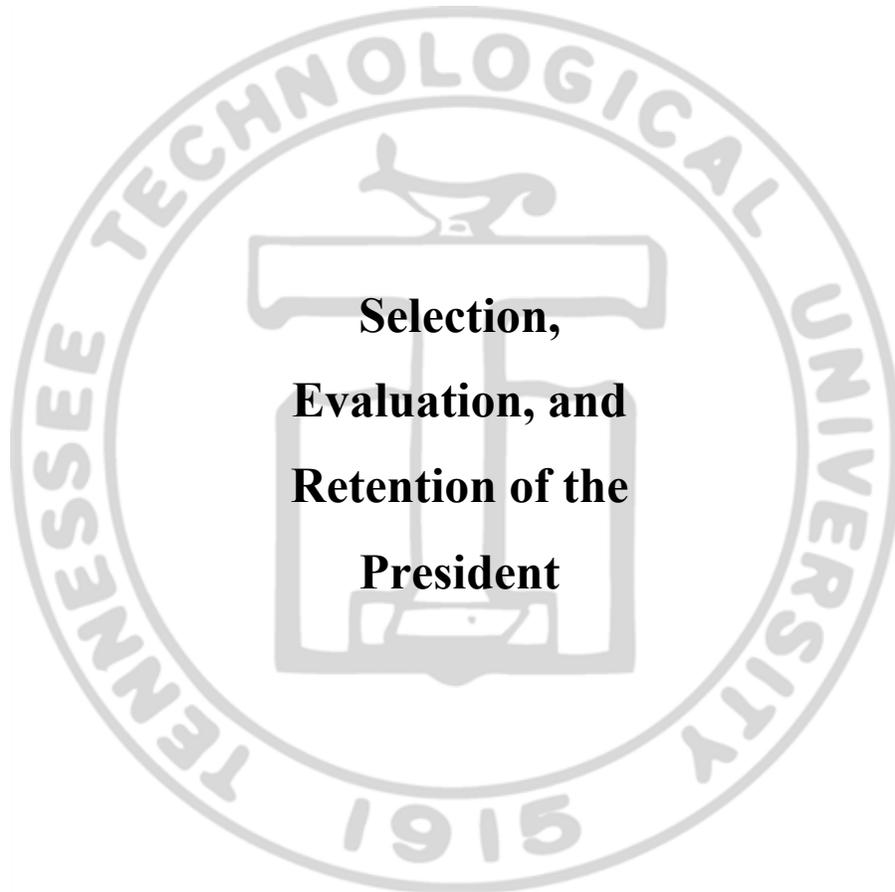
### PURPOSE & KEY POINTS:

This policy provides that the Board can establish any means of selection of a president, with due consideration to the campus community and diversity. Regardless of the means selected, the Board must establish appropriate criteria and make the criteria available to candidates and constituents.

The policy also establishes the Board's authority to set the President's compensation and terms and conditions of employment, including an evaluation process.

The policy describes the method for making an interim appointment if the presidency becomes vacant.

**Tennessee Technological University  
Policy No. 002**



**Selection,  
Evaluation, and  
Retention of the  
President**

*Effective Date:*

**Policy No.: 002**

**Policy Name:** Selection, Evaluation, and Retention of the President

**Policy Subject:** Selection, evaluation, and retention of the President, including interim appointments

**Effective Date:**

**I. Purpose**

The purpose of this policy is to set the general parameters for the Board's selection, evaluation, and retention of the President, including interim appointments.

**II. Review**

The Board will review this policy every four years or whenever circumstances require review, whichever is earlier.

**III. Policy**

**A. Method of Selecting a President**

1. The Board shall choose a selection process it deems appropriate in the circumstances. Any such selection process should reflect the Board's commitment to consultation with the campus and community and to the principles of diversity.
  2. Prior to beginning a search for candidates for the office, the Board shall establish the qualification criteria for the position and announce the process it will follow for selecting a president.
- B.** The Board may, to the extent allowed by law, set the terms and conditions of the president's appointment in any manner it deems appropriate, including but not limited to compensation and conditions related to retention and removal from office.
- C.** The Board shall evaluate the president's job performance on an annual basis on a form developed by Tennessee Tech's Office for Human Resources.
- D.** In the case of a vacancy in the office of the president, the Board delegates to the chair the authority to appoint an interim president. The chair shall consult with the vice chair and executive director of the Tennessee Higher Education Commission prior to making an interim appointment.

**IV. Interpretation**

The Board chair or his/her designee has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

T.C.A. § 49-8-203(a)(1)(A)



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy 003 (Board Reservation and Delegation of Authority)

Review

Review + Action

Action

No action required

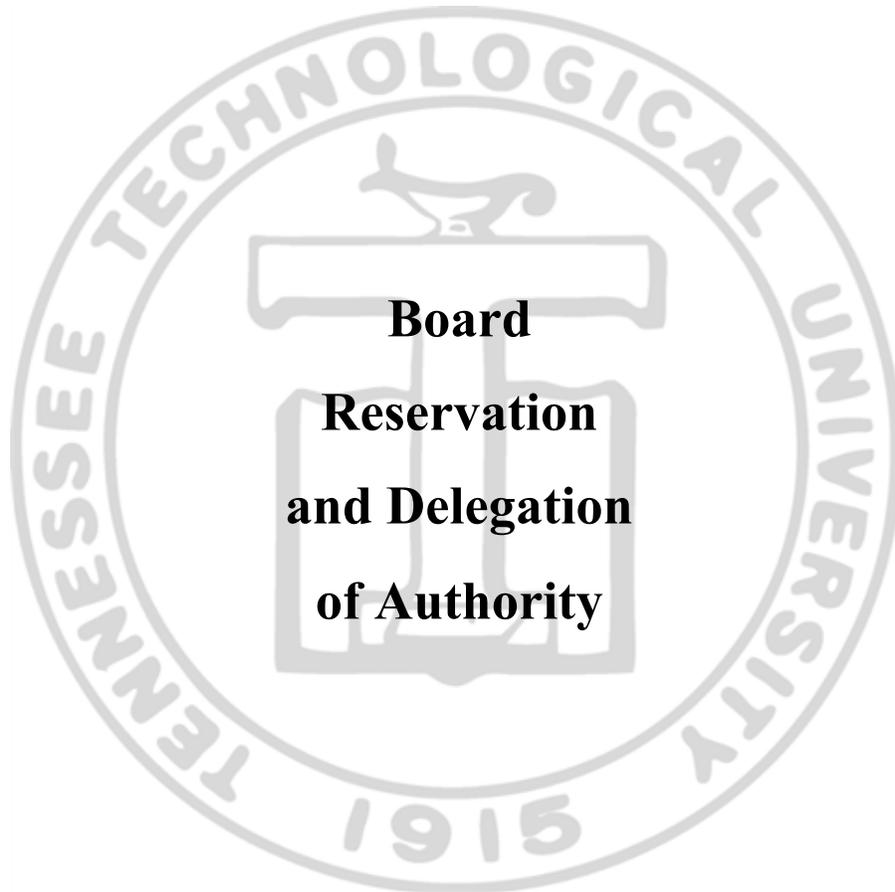
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### PURPOSE & KEY POINTS:

This policy details the powers that the Board retains and the powers that it delegates to the President. Generally, the Board retains authority over matters related to (a) budgeting, fees, capital projects, real estate transactions and most fiscal matters; (b) residency requirements; (c) admission requirements, degree requirements and establishment/change of academic programs; and (d) any policy that must be promulgated as a rule.

The policy delegates certain authority to the President (e.g., oversight of Athletics, establishment of ROTC program, approval of policies that fall within the President's delegation of authority) and allows the President to further delegate any powers granted by the Board.

**Tennessee Technological University  
Policy No. 003**



*Effective Date:*

**Policy No.: 003**

**Policy Name:** Board Reservation and Delegation of Authority

**Policy Subject:** Describes when the Board may delegate its authority

**Effective Date:**

**I. Purpose**

The purpose of this policy is to set the general parameters for the President's authority to act on behalf of the Board.

**II. Review**

The Board will review this policy every four years or whenever circumstances require review, whichever is earlier.

**III. Policy**

- A.** The Board may not delegate its approval authority for the following actions or policies:
1. The acquisition or sale of Tennessee Tech real property;
  2. Matters related to Tennessee Tech's budget, including but not limited to approval of budgets, budget revisions, or policies related to the budget or budget processes;
  3. Leases of real property or facilities for more than five years or for more than \$150,000 per year;
  4. Any policy that specifically benefits the President, including but not limited to compensation, housing, or automobile use or allowances;
  5. Policies related to student fees, refunds, or deferred payment plans;
  6. Policies related to capital projects;
  7. Policies related to banking, depository, or investment contracts;
  8. Policies related to academic freedom, faculty roles and responsibilities, faculty voluntary separation, faculty appointments, faculty tenure;
  9. Policies related to notification requirements for academic actions, establishing new academic programs, modification of existing programs, or establishing new academic units or new off-campus instructional sites;
  10. Policies related to undergraduate, international and graduate admission requirements, undergraduate or graduate academic "fresh start", residency requirements, scholarships, prior learning assessments, requirements for baccalaureate and graduate degrees, academic retention standards, grading and examination, confidentiality of student records, and honorary degrees;
  11. Policies related to student academic misconduct;
  12. Policies related to distance education and online degree programs and requirements;
  13. Policies related to the acceptance of gifts from benefactors or naming of Tennessee Tech property;
  14. Agreements or policies that define or relate to the legal authority and operating control of Tennessee Tech with respect to the Tennessee Tech Foundation;
  15. Review of report of expenditures by the President;
  16. Any matter related to Tennessee Tech's financial performance review;

17. Any matter related to Tennessee Tech's debt management;
  18. Any matter related to Tennessee State School Bond Appropriation Intercept Program;
  19. Review and approval of facilities planning and design;
  20. Policies related to solicitation and acceptance of gifts directly to Tennessee Tech;
  21. Policies related to the State Building Commission's requirements for naming buildings and facilities and building plaques; and
  22. Any policy that is also required to be promulgated as rule, including but not limited to student disciplinary policies and housing policies;
- B.** The Board delegates responsibility to the President for the administration of the athletics program and mandates that the program operate with integrity and in full compliance with all applicable rules and regulations.
- C.** The Board delegates authority to the President to establish reserve officers training corps on such terms and conditions as the United States may require and to take any necessary actions related to the reserve officers training corps.
- D.** The Board delegates to the President full authority over the administration of all affairs and operations of Tennessee Tech, subject to any authority retained by the Board or specifically delegated by the Board to other Tennessee Tech officers.
- E.** The President shall annually report to the Board on any Tennessee Tech contracts that exceed \$250,000 over the possible term of the contract.
- F.** The Board must approve appointments and compensation of employees that report directly to the President. Otherwise, the Board authorizes the President, consistent with the law, to appoint, determine compensation and duties of, promote, demote, suspend, or terminate other officers and employees of Tennessee Tech. The President shall report such actions to the Board annually for confirmation.
- G.** The Board authorizes the President to approve university-wide policies that fall within her/his areas of delegated authority, provided the policies are adopted pursuant to TTU Policy 101 (Policy on Policies).
- H.** The President may delegate any executive management and administrative authority that has been given to the President by the Board. Any such delegation must meet the requirements of TTU Policy 512 (Delegation of Signature Authority).

#### **IV. Interpretation**

The Board chair or his/her designee has the final authority to interpret the terms of this policy.

#### **V. Citation of Authority for Policy**

T.C.A. § 49-8-203



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy 004 (Board Emergency Delegation of Authority)

Review

Review + Action

Action

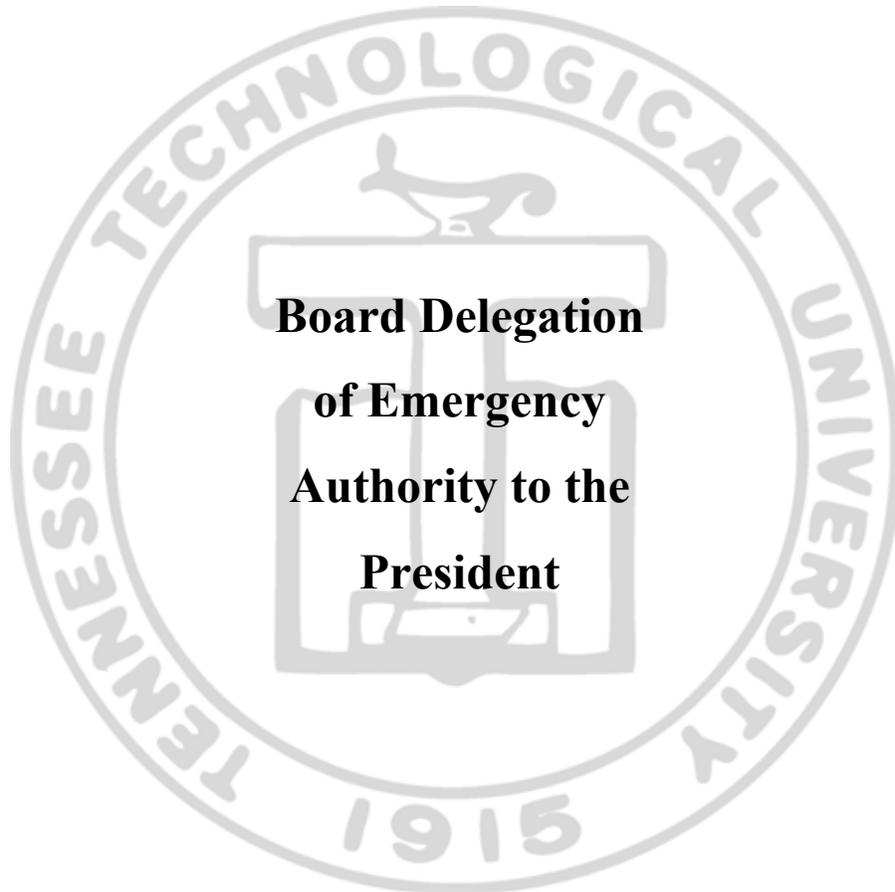
No action required

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### PURPOSE & KEY POINTS:

This policy authorizes the President to act in an emergency without seeking board approval first. The President must, however, report any such actions to the Board and provide reasons for taking such actions.

**Tennessee Technological University  
Policy No. 004**



Effective Date:

**Policy No.: 004**

**Policy Name:** Board Delegation of Emergency Authority to President

**Policy Subject:** Establishes authority of the President to act in an Emergency

**Effective Date:**

**I. Purpose**

The purpose of this policy is to set the general parameters for the President's authority to act in an Emergency.

**II. Review**

The Board will review this policy every four years or whenever circumstances require review, whichever is earlier.

**III. Definition**

Emergency—a natural or manmade occurrence, or threat thereof, that results or may result in substantial injury or harm to the Tennessee Tech community or substantial damage to or loss of Tennessee Tech property.

**IV. Policy**

Notwithstanding any other bylaw, policy, resolution, or rule to the contrary, the President shall, within the limits of available funds and consistent with state law, have the power to act with dispatch and without Board approval in an emergency. The President shall promptly report to the Board any such actions and the reasons for the actions.

**V. Interpretation**

The Board chair or his/her designee has the final authority to interpret the terms of this policy.

**VI. Citation of Authority for Policy**

T.C.A. § 49-8-203(a)(1)(E)



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy 005 (Board Committees)

Review

Review + Action

Action

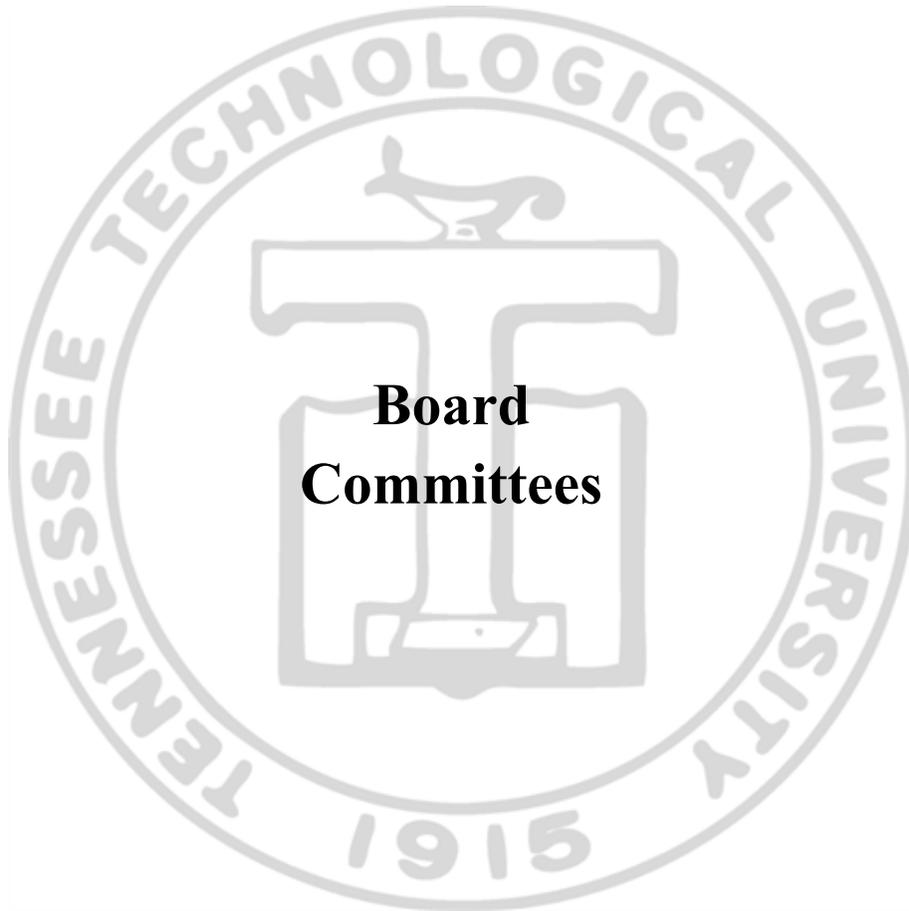
No action required

### PURPOSE & KEY POINTS:

This policy establishes the following committees and their respective duties:

1. Academic/Student Affairs/ Research/Advancement/Athletics
2. Audit/Compliance/Finance/Compensation/Facilities
3. Executive

# **Tennessee Technological University Policy No. 005**



## **Board Committees**

*Effective Date:*

**Policy No: 005**

**Policy Name: Board Committees**

**Policy Subject: Establishes committees and describes their structure and responsibilities**

**I. Purpose**

This policy establishes the committees of the Tennessee Tech Board and describes their structure and responsibilities.

**II. Review**

This policy will be reviewed every four year or whenever circumstances require review, whichever is earlier, by the Board or a committee designated by the Chair. In the case of the latter, recommendations for revision will be presented to the Board at a regular or special meeting.

**III. Committees**

**A. Standing committees**

1. The standing committees of the Board shall be
  - a. Academic/Student Affairs/ Research/Advancement/Athletics
  - b. Audit/Compliance/Finance/Compensation/Facilities
  - c. Executive
2. The authority of the standing committees shall be subject to action by the entire Board. The committees' actions must be authorized and approved by the Board before becoming effective unless the Board delegates to the committee the authority to act on its own behalf.

**B. Structure of the committees**

1. Each standing committee shall have at least three voting members who shall each serve a two-year term and may be reappointed to consecutive terms.
2. Each standing committee shall have a chair who shall serve a two-year term and may be reappointed to consecutive terms.
3. The Board Chair shall appoint members and chairs of the standing committees, with the exception of the Executive Committee.

4. The Board Chair shall serve as an ex officio member of all standing committees, entitled to vote.
5. The President of Tennessee Tech and the Secretary to the Board shall be ex officio, non-voting members of all committees except the Audit/Compliance Committee.
6. Each committee shall have a Tennessee Tech administrator to assist with its work.

#### **C. Special committees**

The Board Chair or Vice Chair may appoint special committees for specific assignments. Membership may be as determined appropriate. The chair of a special committee shall be designated by the Board Chair at the time the special committee is appointed. Matters assigned to a special committee shall be subject to action and approval by a designated standing committee or the Board before becoming effective.

#### **IV. Matters Related to Committee Meetings**

- A. The Executive Committee shall meet as often as necessary to carry out its responsibilities. All other standing committees shall meet at the call of the Board chair or committee chair.
- B. Meetings may be called by the Board Chair, the President, or the committee chair.
- C. Notice of meeting and agenda
  1. When feasible, committee members shall receive at least five days' notice of meetings to include the purpose of the meeting. The notice may be delivered by any reasonable means.
  2. When feasible, a copy of the agenda and related materials shall accompany notice of the meeting.
  3. Matters not appearing on the agenda of a standing or special committee meeting may be considered only upon an affirmative vote of the entire committee.
  4. Standing committee chairs may designate items to be included on a consent agenda for the committee; provided that the following items may not be placed on a committee consent agenda:
    - a. Amendment of the bylaws;

- b.** The annual operating budget, including student tuition and fee proposals for which Board approval is required;
  - c.** Funding requests for capital outlay and capital maintenance projects;
  - d.** Revenue or institutionally funded capital projects; and
  - e.** Any other item on which a roll-call vote will be required in the full Board meeting.
- D.** A majority of the voting members of each standing or special committee shall constitute a quorum for the transaction of business. In the absence of a quorum, those attending may adjourn the meeting until a quorum is present.
- E.** Minutes shall be made of all standing and special committee meetings and provided to the Board Chair, the President, and the Secretary to the Board. The minutes shall be maintained as the official record of such meetings.
- F.** All meetings of standing and special committees shall be open to the public except as authorized by a statutorily or judicially recognized exception to the Tennessee Open Meetings Act, T.C.A. §8-44-101 et. seq.

## **V. Committee Duties**

### **A. Academic/Student Affairs/ Research/Advancement/Athletics Committee**

The Academic/Student Affairs/Research/Advancement/Athletics Committee shall oversee the quality of academic programs and services and student life consistent with Tennessee Tech's mission. The committee shall make recommendations to the Board relating to:

- 1.** Approval of proposals for new academic programs and the significant revision of existing programs;
- 2.** Ensuring and protecting, within the context of faculty-shared governance, Tennessee Tech's educational quality and its academic programs;
- 3.** Approval of admission, progression, retention, and graduation standards;
- 4.** Institutional accreditations, program accreditations, and program reviews;
- 5.** Promoting the welfare of students attending Tennessee Tech;
- 6.** Review and approve policies related to academic and student affairs consistent with TTU Board Policy 003 (Board Delegation of Authority);

7. Oversight of programs seeking to extend Tennessee Tech's scientific, technological, commercialization, and educational expertise to communities, counties, agencies, and organizations in the state, nationally, and globally;
8. Review the operation of the Tennessee Tech's intercollegiate athletics programs and assist the Board in carrying out its responsibility of those programs;
9. Exercise oversight of Tennessee Tech programs related to private gifts, alumni support, public relations, and communications and marketing;
10. Review and approval of policies related to research, advancement, and athletics matters consistent with TTU Board Policy 003 (Board Delegation of Authority); and
11. Other areas as directed by the Board.

**B. Audit/Compliance/Finance/Compensation/Facilities Committee**

1. The committee shall have the authority to direct Tennessee Tech's management to initiate and address specific audit and compliance issues within the mandate of the Committee. It may conduct, authorize, or facilitate any audit or investigation appropriate to fulfill its oversight responsibilities.
2. The committee shall adopt and maintain a charter consistent with state law and any Tennessee Comptroller of the Treasury's requirements. The committee shall submit the charter and any subsequent revisions to the Board for approval.
3. The committee is responsible for and shall make recommendations to the Board related to:
  - a. Audit engagements with the Tennessee Comptroller's Office including the integrity of financial statements and compliance with legal and regulatory requirements;
  - b. Audit engagements with external auditors;
  - c. Internal audit activities;
  - d. Internal audit administration;
  - e. Internal controls and compliance with laws, regulations, and other requirements;

- f.** Risk and control assessments;
- g.** Fraud, waste, and abuse prevention, detection, and reporting;
- h.** Review and approval of policies related to audit, compliance, finance, compensation, and facilities matters, consistent with TTU Board Policy 003 (Board Delegation of Authority);
- i.** Monitoring Tennessee Tech's financial performance and reporting to the Board;
- j.** Reviewing and recommending annual and long-range operating, capital, and maintenance budgets;
- k.** Reviewing and recommending rates for student tuition and fees;
- l.** Overseeing financial reporting and related disclosures;
- m.** Recommending adoption or modification of capital improvement plans and the facilities master plan, advocating for new structures, and rehabilitating or removing older structures;
- n.** Recommending appropriate action with regard to the acquisition and disposition of real property;
- o.** Acting on matters related to personnel, including faculty and staff compensation, tenure, and promotion;
- p.** Reviewing and approving policies related to finance, compensation and facilities, consistent with TTU Board Policy 003 (Board Delegation of Authority); and
- q.** Other areas as directed by the Board.

**C. Executive Committee**

- 1.** The Executive Committee shall be composed of the Chair and Vice Chair of the Board, and at least one other at-large voting member elected by the Board. The Chair of the Board shall be the chair of this committee.
- 2.** The Executive Committee may act for the Board between regular Board meetings on urgent matters except the following, which shall be reserved to the Board:

- a. Presidential selection, evaluation, and termination;
  - b. Amendments to the Board bylaws;
  - c. Sale or disposition of real estate;
  - d. Tenure decisions;
  - e. Maintenance fees, tuition, and other student fees;
  - f. Capital budget request prepared for submission to the Tennessee Higher Education Commission for consideration for inclusion in the Governor's budget proposal;
  - g. Adoption of the annual budget; and
  - a. Conferral of degrees.
3. The Executive Committee shall ensure the integrity of the Board and is responsible for:
- a. Establishing and maintaining standards of Board conduct;
  - b. Assessing the performance of the Board and Board members by monitoring compliance with TTU Policy 001(Board's Code of Ethics and Conduct and Conflict of Interest policy);
  - c. Ensuring an effective orientation and ongoing professional development for Board members;
  - d. Periodically reviewing and ensuring compliance with the Board bylaws and other Board policies, recommending amendments when appropriate;
  - e. Reviewing the committee structure of the Board for continued effectiveness;
  - f. Overseeing the work of the other standing committees; and
  - g. Other areas as directed by the Board.

**VI. Interpretation**

The Board Chair or his/her designee has the final authority to interpret the terms of this policy.

**VII. Citation of Authority for Policy**

T.C.A. § 49-8-201(f)(8)(B)



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Approval of Policy oo6 (Nondiscrimination Policy)

Review

Review + Action

Action

No action required

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### PURPOSE & KEY POINTS:

This policy confirms Tennessee Tech's commitment to diversity and to equal access to its programs, activities, and employment. The protected categories listed are taken directly from federal and state civil rights statutes.

The policy also delegates to the President the authority to establish policies as required by law or to ensure compliance with federal and state law.

# **Tennessee Technological University Policy No. 006**



*Effective Date:*

**Policy No: 006**

**Policy Name:** Nondiscrimination

**Policy Subject:** Nondiscrimination

**I. Purpose**

The purpose of this policy is to establish and define Tennessee Tech's nondiscrimination policy.

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Associate Vice President for Human Resources, in conjunction with University Counsel, with recommendations for revision presented to the Board.

**III. Policy**

- A. Tennessee Tech is committed to maintaining an inclusive community that recognizes and values the inherent worth of every person; fosters tolerance, sensitivity, understanding, and mutual respect; and encourages each individual to strive to reach his/her own potential. Tennessee Tech believes that diversity among its many members strengthens the institution, stimulates creativity, promotes the exchange of ideas, and enriches campus life. As such, Tennessee Tech seeks to develop and foster diversity.
- B. Tennessee Tech views, evaluates, and treats all students, employees and applicants on the basis of their own personal abilities, qualifications, and other relevant characteristics.
- C. Tennessee Tech does not condone and will not tolerate discrimination against any individual on the basis of race, religion, color, creed, sex, age, national origin, genetic information, disability, veteran status, and any other bases protected by federal and state civil rights law.
- D. Tennessee Tech is committed to ensuring that all individuals have equal access to its employment opportunities, educational programs, services, and activities.

- E. In an effort to enforce this policy, the Board delegates authority to the President to create and implement appropriate policies and procedures for Tennessee Tech. Such policies must include non-retaliation provisions that protect individuals who oppose illegal discrimination or participate in investigations pursuant to those policies.

**IV. Interpretation**

The President or his/her designee has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

T.C.A. § 49-8-203(a)(1)(E)

in review



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Appointment of Committee Members

Review

Review + Action

Action

No action required

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**PRESENTER:** Chair

**PURPOSE & KEY POINTS:**

Pursuant to Policy 005 (Board Committees), the Chair appoints the members and chairs of the committees established by Policy 005, except for the at-large member of the Executive Committee.

If the Board decides to have an Executive Committee, the Chair and Vice-Chair are, by Board policy, two of the three members of the committee. The Board elects the at-large member(s) for the committee.



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance / Compliance

**Agenda Item:** Federal Student Aid - Program Participation Agreement

Review

Review + Action

Action

No action required.

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**PRESENTERS:** Greg Holt, Compliance Officer

**PURPOSE & KEY POINTS:**

To participate in federal student aid programs, Tennessee Tech must enter into a Program Participation Agreement (PPA) with the U.S. Department of Education. In addition to various fiduciary responsibilities, the PPA requires Tennessee Tech to accurately report institutional information and comply with federal civil rights and privacy laws.

When an institution participating in Federal Student Aid programs experiences a change in governance, the U.S. Department of Education requires that the new governing authority acknowledge the institution's continued responsibilities as set forth in its PPA. Therefore, the Board will need to reaffirm Tennessee Tech's ongoing responsibilities under the PPA and ask the Chair to advise the U.S. Department of Education of the same.



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**UNITED STATES DEPARTMENT OF EDUCATION**

**FEDERAL STUDENT AID  
SCHOOL ELIGIBILITY CHANNEL**

**PROGRAM PARTICIPATION AGREEMENT**

Effective Date of Approval: The date on which this Agreement is signed on behalf of the Secretary of Education

Approval Expiration Date: **September 30, 2018**

Reapplication Date: **June 30, 2018**

Name of Institution: **Tennessee Technological University**

Address of Institution: **1000 North Dixie Avenue  
Cookeville, TN 38505-0001**

OPE ID Number: **00352300**

DUNS Number: **878648153**

Taxpayer Identification Number (TIN): **620646806**

**The execution of this Agreement by the Institution and the Secretary is a prerequisite to the Institution's initial or continued participation in any Title IV, HEA Program.**

The postsecondary educational institution listed above, referred to hereafter as the "Institution," and the United States Secretary of Education, referred to hereafter as the "Secretary," agree that the Institution may participate in those student financial assistance programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV, HEA Programs) indicated under this Agreement and further agrees that such participation is subject to the terms and conditions set forth in this Agreement. As used in this Agreement, the term "Department" refers to the U.S. Department of Education.

## SCOPE OF COVERAGE

This Agreement applies to all locations of the Institution as stated on the most current ELIGIBILITY AND CERTIFICATION APPROVAL REPORT issued by the Department. This Agreement covers the Institution's eligibility to participate in each of the following listed Title IV, HEA programs, and incorporates by reference the regulations cited.

- **FEDERAL PELL GRANT PROGRAM**, 20 U.S.C. §§ 1070a *et seq.*; 34 C.F.R. Part 690.
- **FEDERAL FAMILY EDUCATION LOAN PROGRAM**, 20 U.S.C. §§ 1071 *et seq.*; 34 C.F.R. Part 682.
- **FEDERAL DIRECT STUDENT LOAN PROGRAM**, 20 U.S.C. §§ 1087a *et seq.*; 34 C.F.R. Part 685.
- **FEDERAL PERKINS LOAN PROGRAM**, 20 U.S.C. §§ 1087aa *et seq.*; 34 C.F.R. Part 674.
- **FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM**, 20 U.S.C. §§ 1070b *et seq.*; 34 C.F.R. Part 676.
- **FEDERAL WORK-STUDY PROGRAM**, 42 U.S.C. §§ 2751 *et seq.*; 34 C.F.R. Part 675.
- **ACADEMIC COMPETITIVENESS GRANT AND NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT GRANT PROGRAMS**, 20 U.S.C. §§ 1070a-1 *et seq.*; 34 C.F.R. Part 691.
- **TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANT PROGRAM**, 20 U.S.C. §§ 1070g *et seq.*; 34 C.F.R. Part 686.
- **IRAQ AND AFGHANISTAN SERVICE GRANT**, 20 U.S.C. §§ 1070d *et seq.*

## GENERAL TERMS AND CONDITIONS

1. The Institution understands and agrees that it is subject to and will comply with the program statutes and implementing regulations for institutional eligibility as set forth in 34 C.F.R. Part 600 and for each Title IV, HEA program in which it participates, as well as the general provisions set forth in Part F and Part G of Title IV of the HEA, and the Student Assistance General Provisions regulations set forth in 34 C.F.R. Part 668.

***The recitation of any portion of the statute or regulations in this Agreement does not limit the Institution's obligation to comply with other applicable statutes and regulations.***

2. a. The Institution certifies that on the date it signs this Agreement, it has a drug abuse prevention program in operation that it has determined is accessible to any officer, employee, or student at the Institution.

- b. The Institution certifies that on the date it signs this Agreement, it is in compliance with the disclosure requirements of Section 485(f) of the HEA (Campus Security Policy and Campus Crime Statistics).
3. The Institution agrees to comply with --
- a. Title VI of the Civil Rights Act of 1964, as amended, and the implementing regulations, 34 C.F.R. Parts 100 and 101 (barring discrimination on the basis of race, color or national origin);
  - b. Title IX of the Education Amendments of 1972 and the implementing regulations, 34 C.F.R. Part 106 (barring discrimination on the basis of sex);
  - c. The Family Educational Rights and Privacy Act of 1974 and the implementing regulations, 34 C.F.R. Part 99;
  - d. Section 504 of the Rehabilitation Act of 1973 and the implementing regulations, 34 C.F.R. Part 104 (barring discrimination on the basis of physical handicap); and
  - e. The Age Discrimination Act of 1975 and the implementing regulations, 34 C.F.R. Part 110.
  - f. The Standards for Safeguarding Customer Information, 16 C.F.R. Part 314, issued by the Federal Trade Commission (FTC), as required by the Gramm-Leach-Bliley (GLB) Act, P.L. 106-102. These Standards are intended to ensure the security and confidentiality of customer records and information. The Secretary considers any breach to the security of student records and information as a demonstration of a potential lack of administrative capability as stated in 34 C.F.R. 668.16(c). Institutions are strongly encouraged to inform its students and the Department of any such breaches.
4. The Institution acknowledges that 34 C.F.R. Parts 602 and 667 require accrediting agencies, State regulatory bodies, and the Secretary to share information about institutions. The Institution agrees that the Secretary, any accrediting agency recognized by the Secretary, and any State regulatory body may share or report information to one another about the Institution without limitation.
5. The Institution acknowledges that the HEA prohibits the Secretary from recognizing the accreditation of any institution of higher education unless that institution agrees to submit any dispute involving the final denial, withdrawal, or termination of accreditation to initial arbitration prior to any other legal action.

### **SELECTED PROVISIONS FROM GENERAL PROVISIONS REGULATIONS, 34 C.F.R. PART 668.14**

An institution's program participation agreement applies to each branch campus and other location of the institution that meets the applicable requirements of this part unless otherwise specified by the Secretary.

- (b) By entering into a program participation agreement, an institution agrees that--
- (1) It will comply with all statutory provisions of or applicable to Title IV of the HEA, all applicable regulatory provisions prescribed under that statutory authority, and all applicable special arrangements, agreements, and limitations entered into under the authority of statutes applicable to Title IV of the HEA, including the requirement that the institution will use funds it receives under any Title IV, HEA program and any

interest or other earnings thereon, solely for the purposes specified in and in accordance with that program;

(2) As a fiduciary responsible for administering Federal funds, if the institution is permitted to request funds under a Title IV, HEA program advance payment method, the institution will time its requests for funds under the program to meet the institution's immediate Title IV, HEA program needs;

(3) It will not request from or charge any student a fee for processing or handling any application, form, or data required to determine a student's eligibility for, and amount of, Title IV, HEA program assistance;

(4) It will establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or from students under the Title IV, HEA programs, together with assurances that the institution will provide, upon request and in a timely manner, information relating to the administrative capability and financial responsibility of the institution to--

(i) The Secretary;

(ii) A guaranty agency, as defined in 34 CFR part 682, that guarantees loans made under the Federal Stafford Loan and Federal PLUS programs for attendance at the institution or any of the institution's branch campuses or other locations;

(iii) The nationally recognized accrediting agency that accredits or preaccredits the institution or any of the institution's branch campuses, other locations, or educational programs;

(iv) The State agency that legally authorizes the institution and any branch campus or other location of the institution to provide postsecondary education; and

(v) In the case of a public postsecondary vocational educational institution that is approved by a State agency recognized for the approval of public postsecondary vocational education, that State agency;

(5) It will comply with the provisions of § 668.15 relating to factors of financial responsibility;

(6) It will comply with the provisions of § 668.16 relating to standards of administrative capability;

(7) It will submit reports to the Secretary and, in the case of an institution participating in the Federal Stafford Loan, Federal PLUS, or the Federal Perkins Loan Program, to holders of loans made to the institution's students under that program at such times and containing such information as the Secretary may reasonably require to carry out the purpose of the Title IV, HEA programs;

(8) It will not provide any statement to any student or certification to any lender in the case of an FFEL Program loan, or origination record to the Secretary in the case of a Direct Loan Program loan that qualifies the student or parent for a loan or loans in excess of the amount that the student or parent is eligible to borrow in accordance with sections 425(a), 428(a)(2), 428(b)(1)(A) and (B), 428B, 428H and 455(a) of the HEA;

(9) It will comply with the requirements of Subpart D of this part concerning institutional and financial assistance information for students and prospective students;

(10) In the case of an institution that advertises job placement rates as a means of attracting students to enroll in the institution, it will make available to prospective students, at or before the time that those students apply for enrollment--

(i) The most recent available data concerning employment statistics, graduation statistics, and any other information necessary to substantiate the truthfulness of the advertisements; and

(ii) Relevant State licensing requirements of the State in which the institution is located for any job for which an educational program offered by the institution is designed to prepare those prospective students;

(11) In the case of an institution participating in the FFEL Program, the institution will inform all eligible borrowers, as defined in 34 CFR part 682, enrolled in the institution about the availability and eligibility of those borrowers for State grant assistance from the State in which the institution is located, and will inform borrowers from another State of the source for further information concerning State grant assistance from that State;

(12) It will provide the certifications described in paragraph (c) of this section;

(13) In the case of an institution whose students receive financial assistance pursuant to section 484(d) of the HEA, the institution will make available to those students a program proven successful in assisting students in obtaining the recognized equivalent of a high school diploma;

(14) It will not deny any form of Federal financial aid to any eligible student solely on the grounds that the student is participating in a program of study abroad approved for credit by the institution;

(15) (i) Except as provided under paragraph (b)(15)(ii) of this section, the institution will use a default management plan approved by the Secretary with regard to its administration of the FFEL or Direct Loan programs, or both for at least the first two years of its participation in those programs, if the institution --

(A) Is participating in the FFEL or Direct Loan programs for the first time; or

(B) Is an institution that has undergone a change of ownership that results in a change in control and is participating in the FFEL or Direct Loan programs.

(ii) The institution does not have to use an approved default management plan if --

(A) The institution, including its main campus and any branch campus, does not have a cohort default rate in excess of 10 percent; and

(B) The owner of the institution does not own and has not owned any other institution that had a cohort default rate in excess of 10 percent while that owner owned the institution.

(16) For a proprietary institution, the institution will derive at least 10 percent of its revenues for each fiscal year from sources other than Title IV, HEA program funds, as provided in § 668.28(a) and (b), or be subject to sanctions described in § 668.28(c);

(17) The Secretary, guaranty agencies and lenders as defined in 34 CFR part 682, nationally recognized accrediting agencies, the Secretary of Veterans Affairs, State agencies recognized under 34 CFR part 603 for the approval of public postsecondary vocational education, and State agencies that legally authorize institutions and branch campuses or other locations of institutions to provide postsecondary education, have the authority to share with each other any information pertaining to the institution's

eligibility for or participation in the Title IV, HEA programs or any information on fraud and abuse;

(18) It will not knowingly --

(i) Employ in a capacity that involves the administration of the Title IV, HEA programs or the receipt of funds under those programs, an individual who has been convicted of, or has pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds, or has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(ii) Contract with an institution or third-party servicer that has been terminated under section 432 of the HEA for a reason involving the acquisition, use, or expenditure of Federal, State, or local government funds, or that has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds; or

(iii) Contract with or employ any individual, agency, or organization that has been, or whose officers or employees have been--

(A) Convicted of, or pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds; or

(B) Administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(19) It will complete, in a timely manner and to the satisfaction of the Secretary, surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal collection effort, as designated by the Secretary, regarding data on postsecondary institutions;

(20) In the case of an institution that is co-educational and has an intercollegiate athletic program, it will comply with the provisions of § 668.48;

(21) It will not impose any penalty, including, but not limited to, the assessment of late fees, the denial of access to classes, libraries, or other institutional facilities, or the requirement that the student borrow additional funds for which interest or other charges are assessed, on any student because of the student's inability to meet his or her financial obligations to the institution as a result of the delayed disbursement of the proceeds of a Title IV, HEA program loan due to compliance with statutory and regulatory requirements of or applicable to the Title IV, HEA programs, or delays attributable to the institution;

(22)(i) It will not provide any commission, bonus, or other incentive payment based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid, to any person or entity who is engaged in any student recruitment or admission activity, or in making decisions regarding the award of title IV, HEA program funds.

(A) The restrictions in paragraph (b)(22) of this section do not apply to the recruitment of foreign students residing in foreign countries who are not eligible to receive Federal student assistance.

(B) For the purpose of paragraph (b)(22) of this section, an employee who receives multiple adjustments to compensation in a calendar year and is engaged in any student enrollment or admission activity or in making decisions regarding the award of title IV, HEA program funds is considered to have received such adjustments based upon

success in securing enrollments or the award of financial aid if those adjustments create compensation that is based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid.

(ii) Notwithstanding paragraph (b)(22)(i) of this section, eligible institutions, organizations that are contractors to eligible institutions, and other entities may make--

(A) Merit-based adjustments to employee compensation provided that such adjustments are not based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid; and

(B) Profit-sharing payments so long as such payments are not provided to any person or entity engaged in student recruitment or admission activity or in making decisions regarding the award of title IV, HEA program funds.

(iii) As used in paragraph (b)(22) of this section,

(A) *Commission, bonus, or other incentive payment* means a sum of money or something of value, other than a fixed salary or wages, paid to or given to a person or an entity for services rendered.

(B) *Securing enrollments or the award of financial aid* means activities that a person or entity engages in at any point in time through completion of an educational program for the purpose of the admission or matriculation of students for any period of time or the award of financial aid to students.

(1) These activities include contact in any form with a prospective student, such as, but not limited to--contact through preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution, attendance at such an appointment, or involvement in a prospective student's signing of an enrollment agreement or financial aid application.

(2) These activities do not include making a payment to a third party for the provision of student contact information for prospective students provided that such payment is not based on--

(i) Any additional conduct or action by the third party or the prospective students, such as participation in preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution or attendance at such an appointment, or the signing, or being involved in the signing, of a prospective student's enrollment agreement or financial aid application; or

(ii) The number of students (calculated at any point in time of an educational program) who apply for enrollment, are awarded financial aid, or are enrolled for any period of time, including through completion of an educational program.

(C) *Entity or person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid* means--

(1) With respect to an entity engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any institution or organization that undertakes the recruiting or the admitting of students or that makes decisions about and awards title IV, HEA program funds; and

(2) With respect to a person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any employee who undertakes recruiting or admitting of students or who makes decisions about and awards title IV, HEA program funds, and any higher level employee with responsibility for

recruitment or admission of students, or making decisions about awarding title IV, HEA program funds.

(D) *Enrollment* means the admission or matriculation of a student into an eligible institution.

(23) It will meet the requirements established pursuant to Part H of Title IV of the HEA by the Secretary and nationally recognized accrediting agencies;

(24) It will comply with the requirements of § 668.22;

(25) It is liable for all--

(i) Improperly spent or unspent funds received under the Title IV, HEA programs, including any funds administered by a third-party servicer; and

(ii) Returns any title IV, HEA program funds that the institution or its servicer may be required to make;

(26) If the stated objectives of an educational program of the institution are to prepare a student for gainful employment in a recognized occupation, the institution will--

(i) Demonstrate a reasonable relationship between the length of the program and entry level requirements for the recognized occupation for which the program prepares the student. The Secretary considers the relationship to be reasonable if the number of clock hours provided in the program does not exceed by more than 50 percent the minimum number of clock hours required for training in the recognized occupation for which the program prepares the student, as established by the State in which the program is offered, if the State has established such a requirement, or as established by any Federal agency; and

(ii) Establish the need for the training for the student to obtain employment in the recognized occupation for which the program prepares the student.

(27) In the case of an institution participating in a Title IV, HEA loan program, the institution --

(i) Will develop, publish, administer, and enforce a code of conduct with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs in accordance with 34 CFR 601.21; and

(ii) Must inform its officers, employees, and agents with responsibilities with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs annually of the provisions of the code required under paragraph (b)(27) of this section;

(28) For any year in which the institution has a preferred lender arrangement (as defined in 34 CFR 601.2(b)), it will at least annually compile, maintain, and make available for students attending the institution, and the families of such students, a list in print or other medium, of the specific lenders for loans made, insured, or guaranteed under Title IV, of the HEA or private education loans that the institution recommends, promotes, or endorses in accordance with such preferred lender arrangement. In making such a list, the institution must comply with the requirements in 34 CFR 682.212(h) and 34 CFR 601.10;

(29) (i) It will, upon the request of an enrolled or admitted student who is an applicant for a private education loan (as defined in 34 CFR part 601.2(b)), provide to the applicant the self-certification form required under 34 CFR 601.11(d) and the information required to complete the form, to the extent the institution possesses such information, including --

- (A) The applicant's cost of attendance at the institution, as determined by the institution under part F of Title IV, of the HEA;
  - (B) The applicant's estimated financial assistance, including amounts of financial assistance used to replace the expected family contribution as determined by the institution in accordance with Title IV, for students who have completed the Free Application for Federal Student Aid; and
  - (C) The difference between the amounts under paragraphs (b)(29)(i)(A) and (29)(i)(B) of this section, as applicable.
- (ii) It will, upon the request of the applicant, discuss with the applicant the availability of Federal, State, and institutional student financial aid;
- (30) The institution --
- (i) Has developed and implemented written plans to effectively combat the unauthorized distribution of copyrighted material by users of the institution's network, without unduly interfering with educational and research use of the network, that include --
    - (A) The use of one or more technology-based deterrents;
    - (B) Mechanisms for educating and informing its community about appropriate versus inappropriate use of copyrighted material, including that described in § 668.43(a)(10);
    - (C) Procedures for handling unauthorized distribution of copyrighted material, including disciplinary procedures; and
    - (D) Procedures for periodically reviewing the effectiveness of the plans to combat the unauthorized distribution of copyrighted materials by users of the institution's network using relevant assessment criteria. No particular technology measures are favored or required for inclusion in an institution's plans, and each institution retains the authority to determine what its particular plans for compliance with paragraph (b)(30) of this section will be, including those that prohibit content monitoring; and
  - (ii) Will, in consultation with the chief technology officer or other designated officer of the institution--
    - (A) Periodically review the legal alternatives for downloading or otherwise acquiring copyrighted material;
    - (B) Make available the results of the review in paragraph (b)(30)(ii)(A) of this section to its students through a Web site or other means; and
    - (C) To the extent practicable, offer legal alternatives for downloading or otherwise acquiring copyrighted material, as determined by the institution; and
- (31) The institution will submit a teach-out plan to its accrediting agency in compliance with 34 CFR 602.24(c), and the standards of the institution's accrediting agency upon the occurrence of any of the following events:
- (i) The Secretary initiates the limitation, suspension, or termination of the participation of an institution in any Title IV, HEA program under 34 CFR 600.41 or subpart G of this part or initiates an emergency action under § 668.83.
  - (ii) The institution's accrediting agency acts to withdraw, terminate, or suspend the accreditation or preaccreditation of the institution.
  - (iii) The institution's State licensing or authorizing agency revokes the institution's license or legal authorization to provide an educational program.

(iv) The institution intends to close a location that provides 100 percent of at least one program.

(v) The institution otherwise intends to cease operations.

(c) In order to participate in any Title IV, HEA program (other than the LEAP and NEISP programs), the institution must certify that it--

(1) Has in operation a drug abuse prevention program that the institution has determined to be accessible to any officer, employee, or student at the institution; and

(2)(i) Has established a campus security policy in accordance with section 485(f) of the HEA; and

(ii) Has complied with the disclosure requirements of § 668.47 as required by section 485(f) of the HEA.

(d)(1) The institution, if located in a State to which section 4(b) of the National Voter Registration Act (42 U.S.C. 1973gg-2(b)) does not apply, will make a good faith effort to distribute a mail voter registration form, requested and received from the State, to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make those forms widely available to students at the institution.

(2) The institution must request the forms from the State 120 days prior to the deadline for registering to vote within the State. If an institution has not received a sufficient quantity of forms to fulfill this section from the State within 60 days prior to the deadline for registering to vote in the State, the institution is not liable for not meeting the requirements of this section during that election year.

(3) This paragraph applies to elections as defined in Section 301(1) of the Federal Election Campaign Act of 1971 (2 U.S.C. 431(1)), and includes the election for Governor or other chief executive within such State.

(e)(1) A program participation agreement becomes effective on the date that the Secretary signs the agreement.

(2) A new program participation agreement supersedes any prior program participation agreement between the Secretary and the institution.

(f)(1) Except as provided in paragraphs (g) and (h) of this section, the Secretary terminates a program participation agreement through the proceedings in subpart G of this part.

(2) An institution may terminate a program participation agreement.

(3) If the Secretary or the institution terminates a program participation agreement under paragraph (f) of this section, the Secretary establishes the termination date.

(g) An institution's program participation agreement automatically expires on the date that--

(1) The institution changes ownership that results in a change in control as determined by the Secretary under 34 CFR part 600; or

(2) The institution's participation ends under the provisions of § 668.26(a)(1), (2), (4), or (7).

(h) An institution's program participation agreement no longer applies to or covers a location of the institution as of the date on which that location ceases to be a part of the participating institution.

## **WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM**

If an institution participates in the William D. Ford Federal Direct Loan (Direct Loan) Program, the institution and its representatives shall comply with the statute, guidelines, and regulations governing the Title IV, Part D, William D. Ford Federal Direct Loan Program as required by 20 U.S.C. §§ 1087a *et seq.* (Part C) and 34 C.F.R. Part 685.

The institution will:

1. Provide for the establishment and maintenance of a Direct Loan Program at the Institution that will:

Identify eligible students who seek student financial assistance in accordance with Section 484 of the Higher Education Act of 1965, as amended (the HEA).

Estimate the need of students as required under Title IV, Part F of the HEA.

Provide a certification statement of eligibility for students to receive loans that will not exceed the annual or aggregate limits, except the Institution may exercise its authority, under exceptional circumstances identified by the Secretary, to refuse to certify a statement that permits a student to receive a loan, or certify a loan amount that is less than the student's determination of need, if the reason for such action is documented and provided in written form to a student.

Establish a schedule for disbursement of loan proceeds to meet the requirements of Section 428G of the HEA.

Provide timely and accurate information to the Secretary concerning 1) the status of borrowers while students are in attendance, any new information pertaining to the status of student borrowers of which the Institution becomes aware after the student leaves the Institution, and 2) the utilization of Federal funds under Title IV, Part D of the HEA at such times and in such manner as prescribed by the Secretary.

2. Comply with requirements established by the Secretary relating to student loan information with respect to the Direct Loan Program.
3. Provide that students at the Institution and their parents (with respect to such students) will be eligible to participate in the programs under Title IV, Part B of the HEA, Federal Family Education Loan programs, at the discretion of the Secretary for the period during which such Institution participates in the Direct Loan Program, except that a student or parent may not receive loans under both Title IV, Part B and Part D of the HEA for the same period of enrollment.
4. Provide for the implementation of a quality assurance system, as established by the Secretary and developed in consultation with Institutions of higher education, to

ensure that the Institution is complying with program requirements and meeting program objectives.

5. Provide that the Institution will not charge any fees of any kind, regardless of how they are described, to student or parent borrowers for loan application, or origination activities (if applicable), or the provision and processing of any information necessary for a student or parent to receive a loan under Title IV, Part D of the HEA.
6. Provide that the Institution will originate loans to eligible students and parents in accordance with the requirements of Title IV, Part D of the HEA and use funds advanced to it solely for that purpose (Option 2 only).
7. Provide that the note or evidence of obligation of the loan shall be the property of the Secretary (Options 2 and 1 only).
8. Comply with other provisions as the Secretary determines are necessary to protect the interest of the United States and to promote the purposes of Title IV, Part D of the HEA.
9. Accept responsibility and financial liability stemming from its failure to perform its functions under this Program Participation Agreement.

### **CERTIFICATIONS REQUIRED FROM INSTITUTIONS**

The Institution should refer to the regulations cited below. Signature on this Agreement provides for compliance with the certification requirements under 34 C.F.R. Part 82, "New Restrictions on Lobbying," 34 C.F.R Part 84, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 34 C.F.R. Part 85, "Governmentwide Debarment and Suspension (Nonprocurement)," and 34 C.F.R. Part 86, "Drug and Alcohol Abuse Prevention." Breach of any of these certifications constitutes a breach of this Agreement.

### **PART CERTIFICATION REGARDING LOBBYING; DRUG-FREE 1 WORKPLACE; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG AND ALCOHOL ABUSE PREVENTION**

#### ***1. Lobbying***

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 C.F.R. Part 82, for persons entering into a Federal contract, grant or cooperative agreement over \$100,000, as defined at 34 C.F.R. Part 82, Sections 82.105, and 82.110, the undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of

Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.

- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The Institution shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

***2a. Drug-Free Workplace (Grantees Other Than Individuals)***

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart B, for grantees, as defined at 34 C.F.R. Part 84, Sections 84.200 through 84.230 -

The Institution certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a drug-free workplace statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an on-going drug-free awareness program to inform employees about-
  - (1) The dangers of drug abuse in the workplace;
  - (2) The Institution's policy of maintaining a drug-free workplace;
  - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
  - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
  - (1) Abide by the terms of the statement, and
  - (2) Notify the employer in writing if he or she is convicted for a violation of a criminal drug statute occurring in the workplace no more than five calendar days after such conviction;
- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under this subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice,

including position title, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant;

- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted -
  - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1972, as amended; or
  - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

### ***2b. Drug-Free Workplace (Grantees Who Are Individuals)***

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart C, for recipients who are individuals, as defined at 34 C.F.R. Part 84, Section 84.300 -

- 1. As a condition of the grant, the Institution certifies that it will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity related to the award; and
- 2. If any officer or owner of the Institution is convicted of a criminal drug offense resulting from a violation occurring during the conduct of any award activity, the Institution will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant.

### ***3. Debarment, Suspension, and Other Responsibility Matters***

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 C.F.R. Part 85, for prospective participants in primary covered transactions as defined at 34 C.F.R. Part 85, Sections 85.105 and 85.110, the Institution certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects their present responsibility.

- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

#### ***4. Drug and Alcohol Abuse Prevention***

As required by the Drug-Free Schools and Communities Act Amendments of 1989, which added section 1213 to the Higher Education Act, and implemented at 34 C.F.R. Part 86, the undersigned Institution certifies that it has adopted and implemented a drug prevention program for its students and employees that, at a minimum, includes--

1. The annual distribution in writing to each employee, and to each student who is taking one or more classes for any kind of academic credit except for continuing education units, regardless of the length of the student's program of study, of:
  - Standards of conduct that clearly prohibit, at a minimum, the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on its property or as part of any of its activities.
  - A description of the applicable legal sanctions under local, State or Federal law for the unlawful possession or distribution of illicit drugs and alcohol.
  - A description of the health risks associated with the use of illicit drugs and the abuse of alcohol.
  - A description of any drug or alcohol counseling, treatment, or rehabilitation or re-entry programs that are available to employees or students.
  - A clear statement that the Institution will impose disciplinary sanctions on students and employees (consistent with local, State and Federal law), and a description of those sanctions, up to and including expulsion or termination of employment and referral for prosecution, for violation of the standards of conduct. A disciplinary sanction may include the completion of an appropriate rehabilitation program.
2. A biennial review by the Institution of its program to:
  - Determine its effectiveness and implement changes to the program if they are needed.
  - Ensure that its disciplinary sanctions are consistently enforced.

#### **PART CERTIFICATION REGARDING DEBARMENT, 2 SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION – LOWER TIER COVERED TRANSACTIONS**

**The Institution is to obtain the signatures of Lower Tier Contractors on reproduced copies of the certification below, and retain the signed certification(s) in the Institution's files.**

| <b>CERTIFICATION BY LOWER TIER CONTRACTOR (Before Completing Certification, Read Instructions for This Part 3, below)</b>                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <p>(1) The prospective lower tier participant certifies by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal Department or Agency.</p> <p>(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.</p> |                                                                                                              |
| <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Name of Lower Tier Organization                                                                                                                                                                                                                                                                                                                                                                                                                  | <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> PR/Award Number or Project Name    |
| <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Name of Authorized Representative                                                                                                                                                                                                                                                                                                                                                                                                                | <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Title of Authorized Representative |
| <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature of Authorized Representative                                                                                                                                                                                                                                                                                                                                                                                                           | <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date                               |

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion--Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

**NOTE:** A completed copy of the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions" form must be retained by the Institution. The original blank certification must be returned with the PPA.

**IN WITNESS WHEREOF**

the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Signature of

Institution's Chief

Executive Officer:

\_\_\_\_\_ Date: \_\_\_\_\_

Print Name and

Title:

\_\_\_\_\_

\_\_\_\_\_

For the Secretary:

\_\_\_\_\_ Date: \_\_\_\_\_

U.S. Department of Education



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 501 – Budget Control

Review

Review + Action

Action

No action required

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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

The purpose of this policy is to provide clear and specific responsibility for proper budget management and control at Tennessee Tech. It is the control mechanism aspect of budgeting that is the focus of this policy.

**Tennessee Technological University  
Policy No. 501**



**Budget Control**

*Effective Date:*

**Policy No.:** 501

**Policy Name:** Budget Control

**Policy Subject:** Policy and procedures for appropriate budget control

**Date Revised:**

## **I. Purpose**

The purpose of this policy is to provide clear and specific responsibility for proper budget management and control at Tennessee Tech. It is the control mechanism aspect of budgeting that is the focus of this policy.

## **II. Definitions**

- A. Budgeting - the process whereby the plans of an institution are translated into an itemized, authorized, and systematic plan of operation, expressed in dollars, for a given period. Budgets are the blueprints for the orderly execution of program plans; they serve as control mechanisms to match anticipated and actual revenues and expenditures.
- B. Functional Area – a functional expense classification is a method of grouping expenses according to the purpose for which the costs are incurred. The classifications tell why an expense was incurred rather than what was purchased. Reporting expenses by functional classification helps donors, granting agencies, creditors, and other readers of the financial statements to understand the various mission-related activities of the institution and their relative importance.

## **III. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Budget with recommendations for revision submitted to the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

## **IV. Policy**

### **A. Submission of Budgets**

- 1. It is recognized that a budget is a plan and that circumstances may necessitate revisions or changes to the original plan from time to time. In view of this, Tennessee Tech submits detailed budgets to the Tennessee Tech Board of Trustees for approval three times for each fiscal year. The three submissions are described briefly as follows:
  - a. Proposed Budget - This is the original budget prepared in the spring that is for the fiscal year to begin July 1. It is normally submitted to the Board of Trustees for approval at the May/June Board meeting.

- b. Revised Budget - This budget is a revision of the proposed budget and is normally referred to as the "October Revised Budget". It is prepared as of October 31 after actual fall enrollments and other estimated costs and closing balances are known and is normally submitted to the Tennessee Tech Board of Trustees for approval at the November/December Board meeting.
  - c. Spring Estimated Budget - This budget is the final budget submitted for the current year operations. It is submitted in the spring at the same time as the Proposed Budget for the coming year. This is the final approved budget for the University and therefore contains the control totals against which final year-end amounts are compared.
2. It should be noted that the approval of a budget does not waive statutory, policy, or other restrictions for expending funds.

**B. Operating Budgets:**

**1. Level of Budget Control**

- a. Budget control amounts are approved by the Tennessee Tech Board of Trustees for the major educational and general functional classifications of Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Operation and Maintenance of Plant, and Scholarships and Fellowships, where applicable.
- b. Auxiliary Enterprises are controlled on a profit or break-even basis.
- c. Control amounts are approved for educational and general transfers, both mandatory and non-mandatory. Monies transferred to other funds, whether mandatory or non-mandatory, are restricted in the other funds for the designated purpose. This restriction, however, does not prevent subsequent reallocations or transfers to other funds.

**C. Budget Revisions**

**1. Revisions within Functional Area**

- a. Tennessee Tech may make budget revisions within a given functional area at the campus level.
  - i. The following procedures are used to complete a [Request for Revision in Budget](#) form when it is necessary to transfer funds between index numbers or account codes within an index number: A Request for Revision in Budget form is initiated by the department/unit, signed, and forwarded to the appropriate dean or administrative officer for approval.

- ii. Once approved, all changes from academic areas are forwarded to the Provost for approval. Revisions related to non-academic areas are forwarded to the appropriate vice president or designee for approval.
- iii. The Provost or appropriate vice president then forwards the approved request form to the Budget Office.
- iv. If approved by the Budget Office, the Request for Revision in Budget form can be viewed by the requesting department/unit via the Banner Document Management System. No copies are returned.
- v. If approval is not granted, the Budget Office will return the Request for Revision in Budget form to the requesting department/unit.

**2. Revisions between Functional Areas**

- a. Budget revisions from one functional area to another that exceed 1% of total expenditures must receive prior approval of the President or designee if proposed at other than the three regular budget submission times.
- b. The request for revision should be submitted by the appropriate Vice President in writing with a detailed explanation.

**3. Revision of Overall Expenditure Total**

- a. Budget revisions to one or more educational and general functional areas that increase the overall educational and general budget must receive prior approval of the President or designee if proposed at other than the three regular submission times.
- b. The request for revision should be submitted in accordance with item D. 2. above and should include the source of funding for the proposed revision.

**D. Plant Fund Budgets**

**1. Unexpended Funds**

- a. General:
  - i. The purpose of the Unexpended Plant Fund is to account for the unexpended resources derived from various sources to finance the acquisition of long-term plant assets and the associated liabilities.
  - ii. These funds will be used for capital projects such as major additions and/or renovations to physical facilities.
  - iii. All funds added or transferred into the Unexpended Plant Fund will be controlled by specific projects.

- iv. Commitments or expenditures for any capital project shall be in conformance with all applicable state laws and requirements of the State Building Commission.
- v. All project budget revisions and the utilization of reallocated project balances shall be approved by the Vice President for Planning and Finance.

**b. Extraordinary Maintenance**

- i. Within the Unexpended Plant Fund, Tennessee Tech shall establish a project account for extraordinary maintenance to be used for unusual or unanticipated maintenance needs.
- ii. The annual budget shall include a minimum balance in the extraordinary maintenance account. This minimum shall be the greater of 0.1% of plant funds or \$150,000.
- iii. All projects in the extraordinary maintenance account shall be approved by the President or his/her designee.

**2. Renewals and Replacements**

- a. The resources set aside for renewals and replacements, as distinguished from additions and improvements to plant, are accounted for in this fund group.
- b. Auxiliary Enterprise activities, which has the responsibility to replace auxiliary equipment, must transfer at least 5% of auxiliary gross margin to the renewal and replacement fund.

**3. Retirement of Indebtedness**

- a. The purpose of this fund is to account for the accumulation of resources for interest and principal payments and other debt service charges relating to plant fund indebtedness.
- b. Additions to this fund are to be set up in separate debt service accounts.

**E. Guideline and Position Controls**

- 1. Aside from functional budget control, Tennessee Tech is required to comply with certain other controls as may be directed by the Tennessee Higher Education Commission, the Governor's office, or the Department of Finance and Administration.
  - a. A schedule of these controls will be distributed to budget units with the budget guidelines each year.
- 2. Position control is a part of the personnel budget process.

- a. The number of authorized permanent positions at Tennessee Tech is controlled within unrestricted education and general accounts and auxiliaries.
- b. Controls exist on the total number of positions and on the classification of those positions (administrative, faculty/academic, professional, clerical/support).
- c. Positions are reported to the Board of Trustees each year in the proposed and revised budgeting processes, and at additional times as requested by the State during the legislative session.
- d. Authorized permanent positions are approved at the May/June and November/December Board meetings.
- e. Changes may be requested by special request to the President or designee in the interim between budget periods.

**F. Legislative Controls**

- 1. Each budget year will normally have unique guidelines and requirements pending on legislative or executive branch requirements.
  - a. A schedule of these requirements will be prepared each budget cycle.
  - b. It is the responsibility of the Tennessee Tech to ensure that all budget guidelines for a given fiscal year are incorporated into the budget and are carried out operationally.

**G. Budget Control**

- 1. Tennessee Tech shall develop appropriate controls and procedures and ensure that established control limits are not exceeded.
- 2. Summary management reports should be prepared for top level administrators to evaluate the current financial status of the institution.

**H. Follow-up by Budget Staff**

- 1. Actual year-end amounts will be compared to the Spring Estimated Budget or the Spring Estimated Budget as officially revised, which is the final approved budget for the year.
- 2. Functional expenditure totals will be analyzed for adherence to the approved control levels.
- 3. The financial information will also be examined for compliance with all budget guidelines and/or Board of Trustees policies in effect for the fiscal year just completed.

4. The President shall report any institutional deficiencies or non-compliance with budget controls and guidelines to the Board of Trustees.

**V. Interpretation**

The Vice President of Planning and Finance has the final authority to interpret the terms of this policy.

**VI. Citation of Authority for Policy**

T.C.A. § 49-8-203(a)(1)(C)

Approved by:

Administrative Council: February 22, 2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 501.1 – Budget Principles

Review

Review + Action

Action

No action required

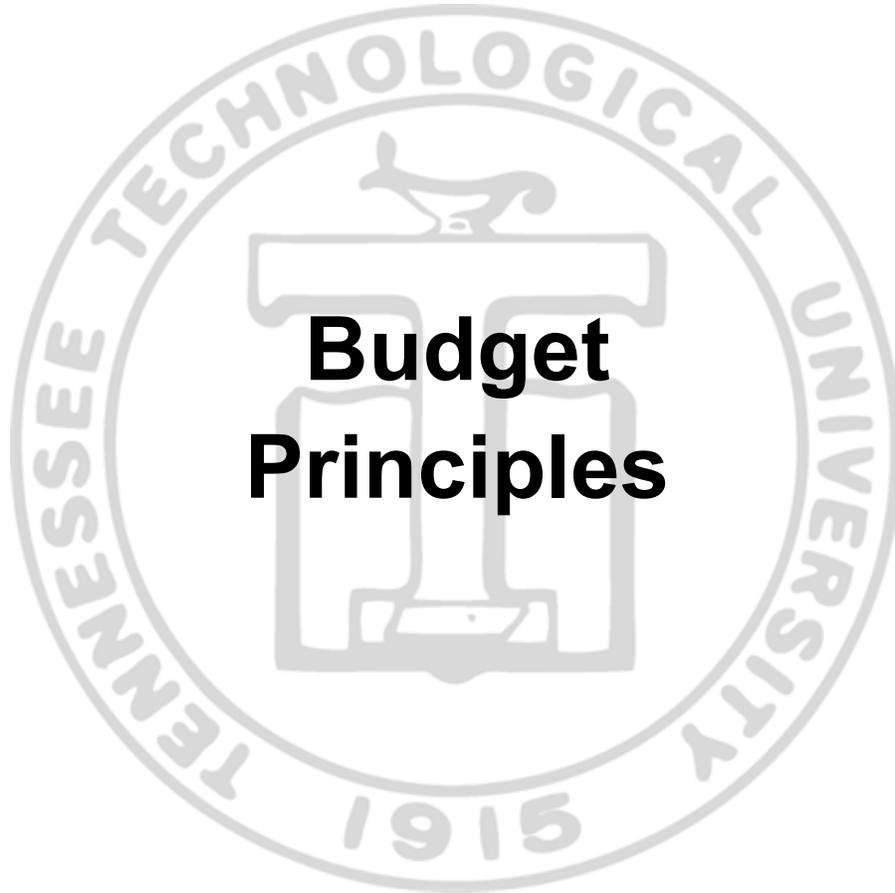
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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

As a public entity, Tennessee Tech is responsible for the prudent management of resources entrusted to its care by Tennesseans. Ensuring that budgets developed by Tennessee Tech and considered by the Board of Trustees are prepared in accordance with sound budget principles is fundamental to good stewardship of financial resources. The budget principles included in this policy are intended to respond to the expectations of various stakeholders relating to the generation and expenditure of funds. All Tennessee Tech officials responsible for budgeting processes are directed to adhere not only to the specific requirements of this policy, but to also act within the spirit of this policy and in a manner that evidences forthrightness and engenders public trust.

**Tennessee Tech University  
Policy No. 501.1**



*Effective Date:*

**Policy No.:** 501.1

**Policy Name:** Budget Principles

**Policy Subject:** Policy and procedures for appropriate budget principles

**Date Revised:**

### **I. Purpose**

As a public entity, Tennessee Tech is responsible for the prudent management of resources entrusted to its care by Tennesseans. Ensuring that budgets developed by Tennessee Tech and considered by the Board of Trustees are prepared in accordance with sound budget principles is fundamental to good stewardship of financial resources. The budget principles included in this policy are intended to respond to the expectations of various stakeholders relating to the generation and expenditure of funds. All Tennessee Tech officials responsible for budgeting processes are directed to adhere not only to the specific requirements of this policy, but to also act within the spirit of this policy and in a manner that evidences forthrightness and engenders public trust.

### **II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Budget in consultation with the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

### **III. Policy**

- A. Working within Tennessee Tech's shared governance process, Tennessee Tech's President has the responsibility and full authority to propose a budget to the Board of Trustees. Tennessee Tech's President will ensure that the process for budget development is open, provides for accountability, includes appropriate constituencies in budget planning, and incorporates clear guidelines and adequate training for those involved.
- B. In the development and submission of budgets, Tennessee Tech shall adhere to the following principles:
  1. Budgetary needs should be prioritized relative to Tennessee Tech's core mission and consistent with its strategic plan, with resources aligned accordingly. In situations where resources are constrained or limited, resources should be redistributed as needed to meet the highest priority needs of Tennessee Tech.
  2. Budgets must respect generational neutrality so the cost of educating the current generation of students should be borne by the current generation and not deferred to future generations.

3. The Budget must be balanced:
  - a. In total, such that all planned expenditures do not exceed expected revenues and use of reserves or other non-recurring funds; and
  - b. On a recurring basis, such that planned ongoing expenditures do not exceed expected recurring revenues. Use of non-recurring funds to meet recurring expenditures is discouraged; however, circumstances may arise when it is in the best interest of Tennessee Tech to do so. In the event non-recurring revenues are budgeted to meet recurring expenses, this must be specifically disclosed to the Board of Trustees as part of the budget consideration process, including justification and Tennessee Tech's plan for achieving a recurring balance.
4. A degree of fiscal conservatism must be incorporated in the budget to reduce the risk of year-end deficits by:
  - a. Ensuring all costs are fully recognized. Use of anticipated savings as a funding source (e.g., lapsed salaries) for recurring expenses is discouraged. If anticipated savings are used to fund recurring expenses, this must be specifically disclosed to the Board as part of the budget consideration process;
  - b. Using financially conservative, yet reasonable, revenue estimates in light of existing conditions. Estimates of revenues derived from students must be based on analysis of historic enrollment patterns, modified for any recent observable patterns. The basis for student-derived revenue estimates must be communicated to the Board of Trustees as part of the budget consideration process; and
  - c. Maintaining appropriate contingency funds for revenue shortfalls and emergencies for both education and general and auxiliary operations.
5. To ensure the long term viability of Tennessee Tech, sufficient budget provisions must be made to annually fund:
  - a. Maintenance and facilities renewals to the physical plant and grounds; and
  - b. Acquisition, repair, and replacement of teaching equipment, computers, and other equipment.
6. Opportunities for cost savings arising from shared services and resources between departments and organizations within Tennessee Tech and among other institutions should be aggressively pursued.
- C. Accountability for the effective management of the budget rests with Tennessee Tech's Vice President for Planning & Finance, who ensures that proper controls and budget management policies are established.

- D. Guidelines may be developed that further direct and clarify application of the above principles in the budget development and administration process. The President is authorized to issue directives on these matters consistent with the provisions of this policy.

**IV. Interpretation**

The Vice President for Planning and Finance has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

T.C. A. § 49-8-203(a)(1)(C)

Approved by:

Administrative Council: February 22, 2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 511 – Payment of Student Fees and Enrollment

Review

Review + Action

Action

No action required

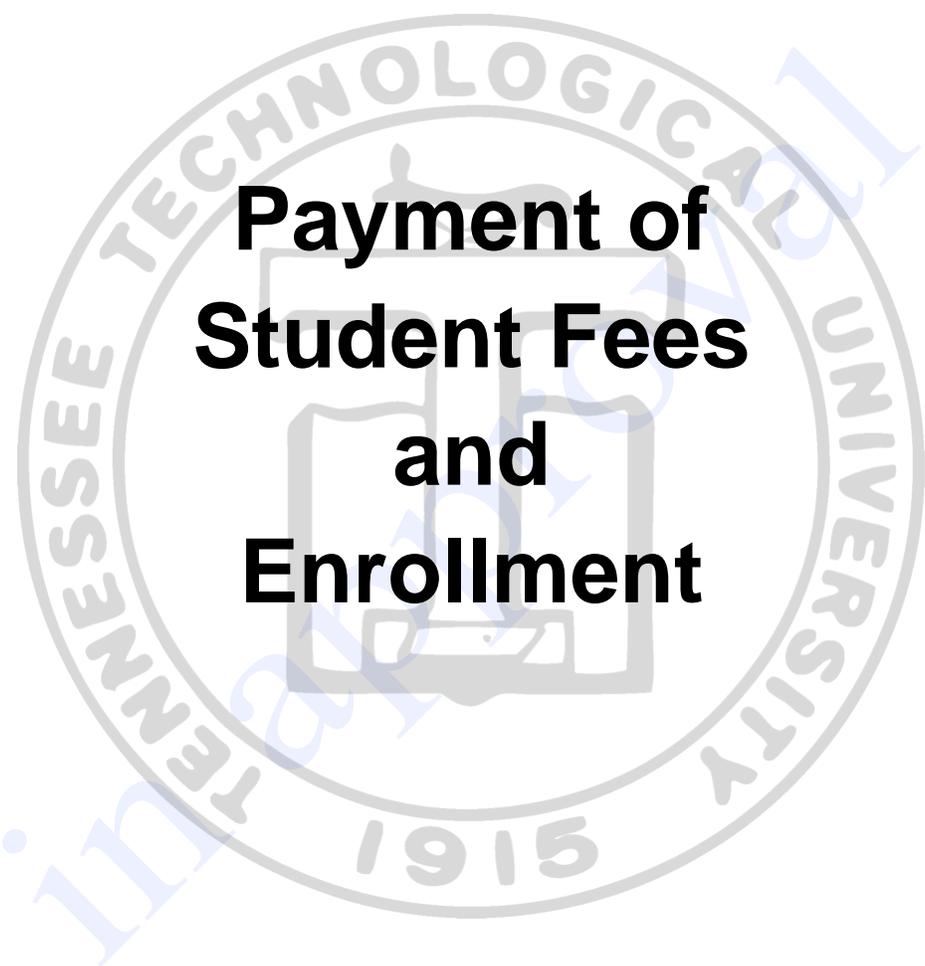
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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

This policy provides guidance regarding student accounts including charges, payments, and enrollment. This policy applies to student enrollment and resulting fee charges, the resolution of these charges by student payment, scholarships, or acceptable commitments from outside agencies or organizations, the point at which individuals may be considered and counted as enrolled students, and other charges to student accounts.

**Tennessee Technological University  
Policy No. 511**

The seal of Tennessee Technological University is a circular emblem. It features a central shield with a book and a lamp of knowledge. The shield is set against a background of a gear and a plow. The words "TENNESSEE TECHNOLOGICAL UNIVERSITY" are written around the perimeter of the seal, and the year "1915" is at the bottom.

**Payment of  
Student Fees  
and  
Enrollment**

*Effective Date:*

**Policy No.:** 511

**Policy Name:** Payment of Student Fees and Enrollment

**Policy Subject:** Payment of Student Fees and Enrollment

**Date Revised:**

**I. Purpose**

To provide guidance regarding student accounts including charges, payments, and enrollment.

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Financial Services in consultation with the Associate Vice President for Business and Fiscal Affairs and the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

**III. Scope**

This policy applies to student enrollment and resulting fee charges, the resolution of these charges by student payment, scholarships, or acceptable commitments from outside agencies or organizations, the point at which individuals may be considered and counted as enrolled students, and other charges to student accounts.

**IV. Definition**

Deferred Payment Plan: a payment plan for Fall and Spring semesters, which allows fees to be paid in installments

**V. Policy**

Tennessee Tech should, to the extent practicable, require payment in advance for all services and goods to avoid the creation of receivables in accordance with this policy.

**A. Student Fees and Enrollment Status**

1. All assessed fees by Tennessee Tech are due and payable at the time of registration.
2. Tennessee Tech may implement a deferred payment plan for payment of student fees. See Tennessee Tech Policy 511.3, Deferred Payment Plan.
3. An applicant for admission to Tennessee Tech will be considered enrolled and counted as a student when:
  - a. all assessed fees have been paid in cash; or
  - b. all assessed fees have been paid by a personal check or credit card; or

- c. the initial minimum payment due under any deferred payment plans has been paid; or
  - d. an acceptable commitment from an agency or organization approved by the institution has been received by the institution.
4. An applicant will not be considered for admission as a student until all past due debts and obligations to the institution incurred in prior academic terms, of whatever nature, have been paid.
    - a. Tennessee Tech has the discretion to allow enrollment when the outstanding obligation is \$200 or less.
    - b. Diplomas, transcripts, certificates of credit, or grade reports will still be withheld until the student involved has satisfied all debts or obligations or the debts or obligations meet the criteria established in T.C.A. §49-9-108. See Tennessee Tech Policy 504, Collection of Accounts Receivable.
    - c. All outstanding debts and obligations must be fully satisfied by the 14<sup>th</sup> day purge of the semester in which enrollment with outstanding debt was allowed.
  5. An applicant shall possess an acceptable commitment when an application for financial aid has been timely submitted with the reasonable probability of receiving such. All state financial aid granted to a student shall be applied to pay maintenance fees or tuition, student dormitory or residence hall rental, board, and other assessed fees before any excess may be distributed to the student.
  6. Agencies or organizations which may be approved by the institution for purposes of making acceptable commitments for applicants shall be limited to agencies of the federal or state governments authorized to provide financial aid, established financial institutions within the state, established in-state and out-of-state corporations which employ the applicant, foreign embassies and foreign corporations, and other organizations within the state which have previously demonstrated the ability to pay the commitment.
    - a. An acceptable commitment from an agency or organization shall be limited to a commitment which identifies the applicant and promises to pay all unpaid assessed fees for such applicant.
    - b. No commitments from individuals will be accepted on behalf of applicants.
  7. When an applicant tenders payment of fees by means of a personal check or credit card, the applicant may be considered and counted as a student. If the payment is subsequently dishonored by the financial institution, and the payment is not redeemed in cash, the institution has the option to not consider that student as enrolled for the term.

- a. At the discretion of Tennessee Tech, the student may be considered enrolled and will be assessed the applicable returned payment fee, the applicable late registration fee, and will be denied grade reports, transcripts and future registration privileges until such dishonored payment is redeemed.
  - b. Pursuant to T.C.A. § 49-9-108, diplomas, transcripts, certificates of credit, and grade reports cannot be withheld for debts that are both less than \$25 and more than 10 years in age.
  - c. Tennessee Tech may deny future check writing privileges to students that have paid registration fees with checks that are subsequently dishonored.
  - d. Although Tennessee Tech has discretion in how these situations will be handled, all students must be treated the same at the university.
  - e. Tennessee Tech has the discretion to allow enrollment in the following semester when the outstanding obligation is \$200 or less.
  - f. The university will continue to withhold diplomas, transcripts, certificates of credit, or grade reports until the student involved has satisfied all debts or obligations or such meet the criteria established in T.C.A. § 49-9-108.
  - g. All outstanding debts must be fully satisfied by the 14<sup>th</sup> day purge of the semester in which enrollment with outstanding debt was allowed.
  8. Tennessee Tech is authorized, subject to approval by the Board of Trustees, to establish charges for late registration and/or payments which are returned dishonored, and such charges shall become assessed fees for purposes of admission.
- B.** Scholarship awards made through [ScholarWeb](#) are automatically applied to student accounts. Departments not using ScholarWeb must submit scholarship documentation to the Financial Aid Office prior to registration for the semester to which awards apply.

## **VI. Interpretation**

The Vice President for Planning and Finance or his/her designee has the final authority to interpret the terms of this policy.

## **VII. Citation of Authority for Policy**

T.C.A. § 49-9-108; T.C.A. § 49-8-203(a)(1)(C)

Approved by:

Administrative Council: February 22, 2017

University Assembly:

in approval



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 511.1 – Fees, Charges, Refunds, and Adjustments

Review

Review + Action

Action

No action required

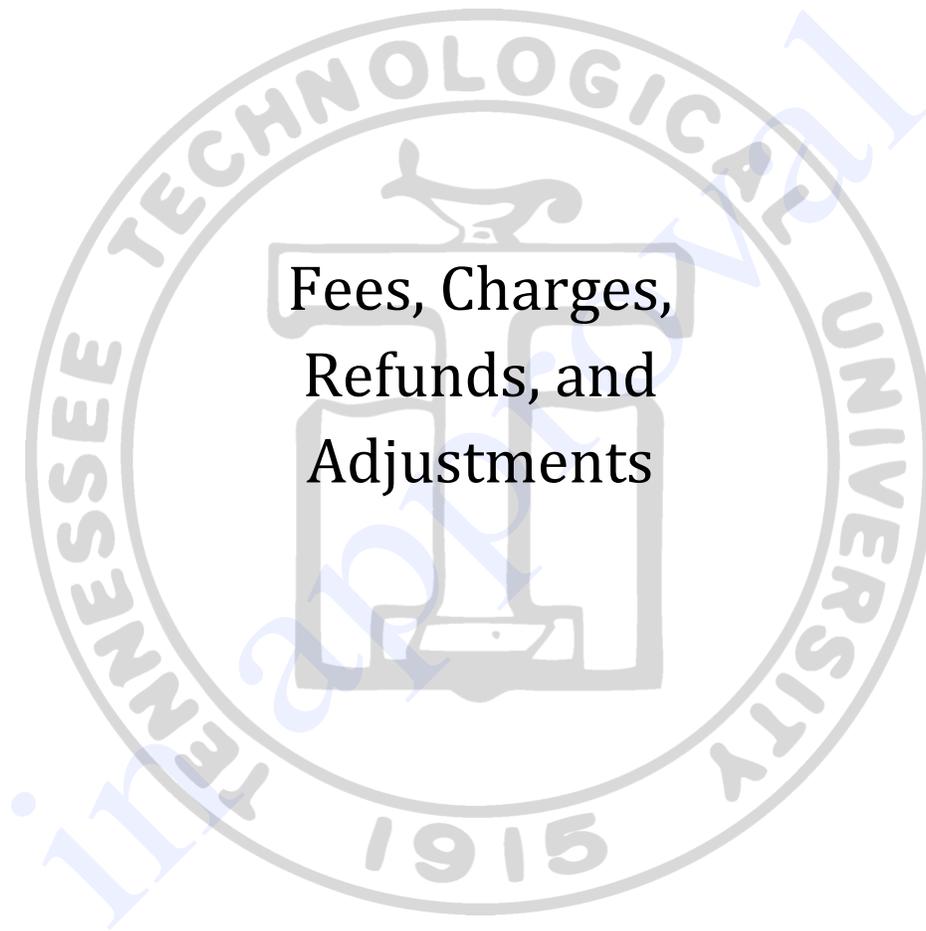
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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

The purpose of the following guideline is to outline significant provisions for consistent administration of fees, charges, and refunds at Tennessee Tech. These policies largely represent a consolidation of existing statements and practices. They are intended to serve as a reference document for institutional staff responsible for implementing and communicating fee-related matters. The policy contents include general and specific provisions for: Maintenance Fees, out-of-state tuition, debt service fees, student activity, miscellaneous and incidental fees, deposits, residence hall fees, and refunds.

Tennessee Technological University  
Policy No. 511.1



*Effective Date:*

**Policy No: 511.1**

**Policy Name: Fees, Charges, Refunds, and Adjustments**

**Policy Subject: Fees, Charges, Refunds, and Adjustments**

**Date Revised:**

**I. Purpose**

The purpose of the following guideline is to outline significant provisions for consistent administration of fees, charges, and refunds at Tennessee Tech. These policies largely represent a consolidation of existing statements and practices. They are intended to serve as a reference document for institutional staff responsible for implementing and communicating fee-related matters. The policy contents include general and specific provisions for: Maintenance Fees, out-of-state tuition, debt service fees, student activity, miscellaneous and incidental fees, deposits, residence hall fees, and refunds.

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Financial Services in consultation with the Associate Vice President for Business and Fiscal Affairs and the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

**III. Definitions**

- A. Maintenance Fees: a charge to students enrolled in credit courses calculated based on the number of student credit hours, also known as in-state tuition
- B. Mandatory Fees: fees consistently applied to all students regardless of major or class selection
- C. Withdrawal: the formal process whereby a student informs Tennessee Tech of the decision to cease attendance in all classes for the term
- D. LGIs: Locally Governed Institutions is the term used to refer to the six universities previously under the Tennessee Board of Regents that now have local governing boards after passage of the FOCUS Act including Austin Peay State University, East Tennessee State University, Middle Tennessee State University, Tennessee State University, University of Memphis, and Tennessee Tech
- E. Save Your Seat: the program whereby students who have not sufficiently paid their fees can retain their schedule by acknowledging during pre-registration that they will attend the current semester

#### **IV. Policy/Procedure**

##### **A. Establishment of fees and charges**

1. The Tennessee Tech Board of Trustees must approve all institutional fees and charges unless specific exceptions are provided.
2. The Tennessee Higher Education Commission (THEC) Pursuant to T.C.A § 49-7-202(n) provides binding Maintenance Fee ranges for Tennessee Tech each year during the budgeting process. The binding ranges apply to resident, undergraduate students on the Maintenance Fee rate, as well as the sum total maintenance and Mandatory Fee changes. Rates locally approved must abide by these ranges. THEC will not issue binding recommendations on graduate, out-of-state tuition, or other fee rates.
3. The Tennessee Tech President is responsible for the enforcement and collection of all fees and charges. Fees and charges that specifically do not require Board of Trustee approval must receive formal approval by the President or his/her designee.
4. Tennessee Tech will attempt to follow a general format in publishing information on fees and charges, including, but not limited to, the following:
  - a. All statements which include the fee amount should be complete and specific enough to prevent misunderstanding by readers.
  - b. When a fee is quoted, the refund procedures should be clearly stated including all qualifying conditions. If there is no refund, it should be labeled as non-refundable.
  - c. Whenever possible, specific dates related to the payment of fees and refund procedures should be stated.
  - d. It should be made clear that all fees are subject to change at any time.

##### **B. Approval of exceptions**

1. In accordance with these guidelines, the President or his/her designee has the authority to determine the applicability of certain fees, fines, charges, and refunds and to approve exceptions in instances of unusual circumstances or for special groups.
2. All such actions should be properly documented for auditing purposes.

C. Appeals process

1. The appeals process is detailed in Tennessee Tech Policy 511.2.
2. Separate appeals processes may exist for different types of fees, charges, and refunds.
3. The final appeal may be directed to the Vice President for Planning and Finance.

D. Payment of student fees

1. As provided in the Tennessee Tech Policy 511, Payment of Student Fees and Enrollment:
  - a. An applicant for admission to Tennessee Tech is considered and counted as a student when all assessed fees have been paid, when the initial minimum payment due under the deferred payment plan has been paid, or when an acceptable commitment from an agency or organization approved by Tennessee Tech has been received.
  - b. An applicant shall possess an acceptable commitment when he/she has submitted a timely application(s) for financial aid with the reasonable probability of receiving such.
2. Pursuant to the above conditions, students who do not (1) prepay all fees, (2) have an approved financial aid deferment, or (3) participate in Save Your Seat will forfeit pre-registration privileges and have their schedule deleted prior to the start of classes for the semester. Students may then re-enroll under the normal registration process.

E. Maintenance Fees

1. Fees are established by the Tennessee Tech Board of Trustees.
2. The same fee is applicable to courses for which the student is enrolled on an audit basis.
3. Rates are established by the Tennessee Tech Board of Trustees and incorporated in a fee schedule by student level (undergraduate and graduate). The hourly rate will be discounted when undergraduate students enroll in more than 12 hours and graduate students in more than 10 hours unless stated otherwise elsewhere in this policy.

4. For summer sessions, Maintenance Fees and tuition are assessed using the current hourly rate with no maximum amount for total credit hours enrolled.
5. Maintenance Fees may not be waived; however, specific exceptions are provided in the following instances:
  - a. Pursuant to T.C.A. § 49-7-113, exceptions exist for certain disabled and elderly students, as well as state service retirees.
    - 1) For audit courses, no fee is required for persons with a permanent, total disability, persons 60 years of age or older and domiciled in Tennessee, and persons who have retired from state service with 30 or more years of service, regardless of age.
    - 2) For credit, a fee of \$70 per semester may be charged to persons with a permanent, total disability, and persons who will become 65 years of age or older during the academic semester in which they begin classes and who are domiciled in Tennessee. This fee includes all Mandatory Fees; it does not include course-specific fees such as all miscellaneous course fees, materials fees, application fee, online course fees, and parking fees. This only applies to enrollment on a space available basis, which permits registration no earlier than four (4) weeks prior to the first day of classes.
  - b. Pursuant to T.C.A. § 49-7-102, certain statutory fee exceptions exist for dependents and spouses of military personnel killed, missing in action, or officially declared a prisoner of war while serving honorably as a member of the armed forces during a period of armed conflict. If a student invokes these provisions, the correct applicable law should be determined.
  - c. Military reserve and national guard personnel who are mobilized to active military service within six months of attendance at Tennessee Tech and whose mobilization lasts more than six months shall be charged upon re-enrollment at such institution the tuition, Maintenance Fees, student activity fees, and required registration or matriculation fees that were in effect when such student was enrolled prior to mobilization.
    - 1) After re-enrollment, no increase in tuition, Maintenance Fees, student activity fees, or required registration or matriculation fees shall be assessed to such student until a period of time equal to one year plus the combined length of all military mobilizations has elapsed.
    - 2) In no event, however, shall a student's tuition and fees be frozen after re-enrollment for more than four years.

- 3) To be eligible for the tuition and fee freeze, the student shall have completed military service under honorable conditions and shall re-enroll at Tennessee Tech within six months of release from active duty.
- 4) A student eligible for the tuition and fee freeze may transfer from one state institution of higher education to another state institution of higher education one time with such student's tuition and fees calculated at the institution to which the student transfers as if the student had been in attendance at that institution before the mobilization that resulted in the student's tuition and fee freeze at the initial institution.

F. Accounting treatment and relations to other state schools

1. A revenue account for Maintenance Fees is used to record both the revenue assessed and refunds made.
2. As provided in the Governmental Accounting Standards Board (GASB) Statements 34 and 35, summer school revenues and expenditures must be accrued at fiscal year-end. Summer school activity will not be allocated to only one fiscal year.
3. In some cases, full fees are not assessed to students. These occur when statutes establish separate rates for such groups as the disabled, elderly, and military dependents. The difference between normal fees and special fees is not assessed. Fees not assessed in these cases do not represent revenue.
4. Agreements/contracts may be executed with a third party (federal agency, corporation, institution, etc.), but not with the individual student, to deliver routine courses at a fixed rate or for the actual cost of delivering the course and may provide for fees not to be charged to individual students. Individual student fees will be assessed as usual and charged to the functional category Scholarships and Fellowships. The amount charged to or paid by the third party is credited to the appropriate Grants and Contracts revenue account.
5. In some cases, a non-credit course provides an option to grant regular credit. If a separate or additional fee is collected because of the credit, that amount is reported as Maintenance Fee revenue.
6. Full-time employees of the Tennessee Board of Regents (TBR), the University of Tennessee systems (UT), and LGIs may enroll in one course per term at any public postsecondary institution, with fees waived for the employee.

7. No tuition-paying student shall be denied enrollment in a course because of enrollment of TBR, UT, and LGI employees.
  8. Spouses and dependents of employees of the TBR system and other LGIs may be eligible for a student fee discount for undergraduate courses at TBR institutions, the University of Tennessee, and other LGIs.
  9. Tennessee Board of Regents institutions and the LGIs may exchange funds for tuition fees of employees' spouses and dependents who participate in a TBR and LGIs' educational assistance programs.
  10. To the extent they are not reimbursed by the State, fee waivers for full-time State employees and fee discounts to children of certified public school teachers shall be accounted for as a scholarship.
- G. Out-of-state tuition is an additional fee charged to students classified as non-residents who are enrolled for credit courses, including audit courses. This fee is in addition to the Maintenance Fee.
1. Out-of-state tuition fee rates are established by the Tennessee Tech Board of Trustees and are incorporated in the annual fee schedule.
  2. A separate hourly rate for out-of-state tuition will be set for undergraduate and graduate students.
  3. Applicability of out-of-state tuition is determined pursuant to Tennessee Tech Policy 253, Residency Classification, governing a student's in-state and out-of-state classification for admission purposes. The business office will collect fees based upon student classification as determined by the appropriate authority within the institution.
  4. Accounting treatment
    - a. A revenue account for out-of-state tuition is used for recording both credits for fees and debits for refunds.
    - b. Other accounting is the same for out-of-state tuition as that outlined under Maintenance Fees except that separate out-of-state accounts are used.
    - c. In the case of fees not collected from students under grants and contracts, the same expense account under Scholarships and Fellowships may be used.

H. Recruitment focus area plan

1. The plan applies to admitted students (both undergraduate and graduate) who graduate from a high school located in a county within a 250-mile radius of the city in which the main campus of Tennessee Tech is located.
2. The out-of-state tuition rate charged to students eligible for the plan will equal the institution's state subsidy per full-time equivalent for the prior fiscal year. This rate would be capped at 12 hours for undergraduate students and 10 hours for graduate students.
3. The recruitment focus area rate does not impact students who otherwise qualify for border county classification or other in-state residency classification.
4. The Maintenance Fee and the out-of-state tuition should each be recorded as outlined in sections F and G.4 above.

I. The eRate is available to students who enroll at Tennessee Tech, who are classified as non-residents of Tennessee, and who are enrolled exclusively in online courses.

1. The eRate is 150% of the institution's approved undergraduate or graduate Maintenance Fee.
2. The hourly rate will not be discounted for students receiving the eRate and enrolling in greater than 12 undergraduate hours or 10 graduate hours.
3. To qualify for an eRate, students must:
  - a. Meet all institution admission requirements; and
  - b. Be verified as an online out-of-state student enrolled exclusively in courses delivered online by a procedure documented by the institution. Out-of-state students here refers to geographic location and does not include undocumented students living in Tennessee.
4. Students enrolled in any type courses other than online (on-ground, telecourse, distance education, etc.) will not be eligible for the eRate specified in this guideline and will instead incur traditional non-resident fees and charges.
5. Students who enroll in both online courses and other type courses and subsequently drop the other type courses will not then become eligible for the eRate.

6. Tennessee Tech enrolling eRate students as defined in this guideline must provide a method to mitigate any negative impact on the opportunity for Tennessee student enrollment in online courses.
  7. Accounting treatment
    - a. The eRate is comprised of the Maintenance Fee and a 50% markup that represents the out-of-state tuition portion.
    - b. The Maintenance Fee and the out-of-state tuition should each be recorded as outlined in Sections F and G.4 above.
- J. Debt service fees
1. The amount of debt service fees will be approved by the Tennessee Tech Board of Trustees.
  2. For simplicity of administration and communication, Tennessee Tech may combine debt service with Maintenance Fees in quoting fee rates, in fee billings and charges, and in making refunds.
  3. Revenue from debt service fees will be recorded in the unrestricted current fund and then transferred to the retirement of indebtedness fund as either a mandatory transfer or a non-mandatory transfer. The portion of debt service fee revenue used for current-year debt service will be reported as a mandatory transfer. Any additional debt service fee revenue will be transferred to the retirement of indebtedness fund as a non-mandatory transfer.
  4. At the conclusion of the debt retirement for a given project, the debt service fee attributed to the project will cease. Any new project requires the approval of a new debt service fee on its own merits without the reallocation of any existing fee. Any continuation of fees necessary for renewal and replacement of a project for which the debt is totally retired must be approved for that purpose by the Tennessee Tech Board of Trustees.
- K. A student government activity fee may be established pursuant to T.C.A. § 49-8-109. Any increase in this fee shall be subject to a referendum for student body approval or rejection. These fees will be restricted current funds additions. These fees are refundable on the same basis as Maintenance Fees or as established by Tennessee Tech.
- L. Student activity fees (other than student government activity fees) will be approved by the Tennessee Tech Board of Trustees. Such fees may be recommended based on services to be provided which are related to the activity fee. These fees will be unrestricted current funds revenues. These fees are

refundable on the same basis as Maintenance Fees or as established by the Tennessee Tech Board of Trustees..

M. Technology Access Fees (TAF)

1. A fee shall be levied by Tennessee Tech for the purpose of providing student access to computing and similar technologies.
2. TAF is refundable on the same basis as Maintenance Fees.
3. Tennessee Tech shall establish expenditure accounts and designated revenue accounts for purposes of recording technology access fees and expenditures.
4. The TAF should be used by Tennessee Tech for direct student benefit, for items such as new and improved high technology laboratories and classrooms, appropriate network and software, computer and other equipment, and technological improvements that enhance instruction. Examples of TAF use include the following items:
  - a. Computers and other technical laboratory supplies, equipment, and software and maintenance.
  - b. Network costs (WWW internet, interactive video, etc.)
  - c. "Smart" or multimedia classroom equipment and classroom modifications.
  - d. Lab and course staffing - student and staff assistance for lab and classroom uses.
  - e. Renewal and replacement reserves as necessary.
  - f. New machines for faculty use when faculty are actively engaged in developing and conducting on-line courses.
  - g. Faculty and staff development directly related to the introduction or application of new technology that impacts students. These guidelines should have the flexibility to place instructional technology in a faculty lab where course materials are being prepared. For example, TAF funds can be used to create faculty labs to include the purchase of computers and to conduct faculty training and course development. (Travel costs for faculty and staff are excluded; however, consultants may be hired as needed for training.)
  - h. Infrastructure (wiring, network, servers, etc.) necessary to provide students maximum computing capability. A ceiling is established of 50% of the total project costs from which TAF can be used.

- i. Expand technology resources in library, i.e., video piped anywhere on campus, interactive video room for distance education, network for web video courses.

N. Specialized academic fees

1. Certain academic programs require expensive maintenance/updating of equipment and software and the employment of highly qualified staff. The high costs of instruction for these programs can be offset by establishing specialized academic fees, with the Tennessee Tech Board of Trustees approval.
2. To receive approval for a specialized academic fee, a program will be required to meet criteria a., High Cost of Instruction, as defined below. Additionally, the program should document meeting criteria b - g., as applicable.
  - a. High Cost of Instruction. Programs qualifying for charging specialized academic fees must demonstrate that they are more costly than other programs offered by Tennessee Tech. If appropriate, the extraordinary cost of the program must be validated including benchmarking with similar programs in the region and nation.
  - b. High Demand. The number of students enrolled in the program and the student credit hours generated are sufficient to justify additional fees.
  - c. High Cost of Updating/Maintaining Equipment and Software. Programs qualifying for charging specialized academic fees are expected to be those that require extensive maintenance and regular updating of equipment and/or software. An average hardware/software cost per student credit hour serves as the basis for determining the amount of the fee.
  - d. Accreditation. Meeting standards of specific accrediting agencies may also qualify a specialized program for charging specialized academic fees. The accrediting standards that justify a fee are those that specify the possession and use of certain equipment and unique software that are extraordinarily costly and/or the employment of faculty with specific credentials that demand high salaries.
  - e. High Recognition and Quality. The programs approved for specialized academic fees are expected to be distinctive and with a regional or national reputation. The program must demonstrate that it has achieved exceptional recognition in its particular enterprise.
  - f. High Value to Tennessee. The program must demonstrate that it is a good investment for the State of Tennessee to justify charging extra fees to the

student. The graduates' earning potential and the associated benefit to the state economy should be projected, as well as the efforts taken by the institution to aid graduates in finding appropriate employment in Tennessee.

- g. Impact on Affected Students. Through surveys, questionnaires, or other suitable means, the program must demonstrate that the charging of additional fees will not diminish enrollment. The program should demonstrate that enrolled students realize that the potential earning power in the work force justifies their additional investment.
3. Tennessee Tech's Colleges and Schools must submit documentation of the above applicable criteria when requesting approval of a specialized academic fee. Specialized academic course fee revenues are limited to funding related costs accumulated in the instruction function.
- O. All miscellaneous fees must be approved by the Tennessee Tech Board of Trustees. Fees for courses requiring special off-campus facilities or services do not require Board approval but should reflect the cost of the facilities or services.
- P. Incidental fees and charges are subject to approval by the Tennessee Tech Board of Trustees including:
  1. Application fees: undergraduate \$25.00, graduate \$30.00, international \$40.00.
  2. Returned check fees: Tennessee Tech will charge a nonrefundable returned check fee that is the maximum set by state law. This fee will apply to all returned checks received by the institution, whether from students, faculty, staff, or other parties. The university will review state statutes each spring to determine any changes.
  3. Parking: A nonrefundable fee may be levied per academic year, per fiscal year and/or per academic term for motor vehicle registration, and such fee shall be applicable to each student, faculty and staff member.
  4. Traffic fines: These nonrefundable fines apply to all employees and students.
  5. Applied music fees: These fees are charged for private music lessons or small group training sessions and are refundable on the same basis as Maintenance Fees.
  6. Late registration fee: Up to \$100 will be charged during the entire period of late registration.
  7. Facilities fee: This fee will be used to improve facilities and fund expenditures such as replacing carpets in student lounges, remodeling classrooms, etc. The

fee will not be used for routine maintenance, but will be used to make improvements to areas that have an impact on students. The intended projects will be disclosed during the normal budget cycles. The fee is refundable on the same basis as Maintenance Fees.

- Q. The following fees and charges may be established and administered by Tennessee Tech. No specific approval or notification to the Tennessee Tech Board of Trustees will be required unless subject to other Board or State requirements.
1. Sales of goods and services of a commercial nature, including bookstores, food services, vending, laundry, and similar activities.
  2. Rental of non-student housing and facilities.
  3. Admissions fees to athletic and other events open to the public, including special events sponsored by campus organizations and activities.
  4. Sales and services of educational activities such as clinical services, publications, etc.
  5. Registration for conferences, institutes, and non-credit activities.
  6. Fees for use of campus facilities for recreational purposes.
  7. Parking permits and parking meters for use by guests and visitors.
  8. Nonrefundable library fines, which will apply to students, faculty, staff, and other library users.
  9. Nonrefundable thesis and dissertation fees determined based upon cost to the institution.
  10. Child care fees for kindergarten, preschool, early childhood, day care, or similarly defined activities. The refund policy will be established by Tennessee Tech.
  11. Nonrefundable special exam fee determined based upon cost to Tennessee Tech..
  12. Nonrefundable standardized test fees determined based upon the cost for administering the tests.
  13. Nonrefundable identification card replacement. There will be no charge for the original identification card. A fee may be set by Tennessee Tech to offset

the cost of replacing the card. This fee applies only to student ID cards and not to faculty and staff ID's.

R. Deposits

1. Breakage deposits may be recommended by Tennessee Tech for Board approval for courses in which it can be shown that there is a reasonable chance of loss or damage to items issued to students. The amount of the deposit should be related to the materials issued and subject to a 100% refund.
2. A deposit may be established by Tennessee Tech for rent or lease of buildings and facilities or for the issuance of other institutional property or equipment. Deposits should be subject to a 100% refund if no damage or loss occurs. The amount of such deposits should be related to the value of the facilities or equipment subject to loss and the general ability of the institution to secure reimbursement should loss or damage occur.
3. Tennessee Tech is authorized to require a security deposit for residence hall facilities which may be forfeited by the student for failure to enter into a residence agreement or non-compliance with applicable agreement terms.

S. Student residence hall and apartments

1. All regular and special rental rates for student dormitories and student apartments will be approved by the Tennessee Tech Board of Trustees upon the recommendation by the President. Special rates for non-student groups during summer periods may be recommended by the President.
2. Rental for student dormitory or residence hall units shall be payable in full in advance of the beginning of a term. However, Tennessee Tech shall offer an optional payment plan under which a prorated amount of the rental shall be payable monthly in advance during the term. A monthly service charge and a late payment charge may be assessed. Residence Hall students can participate in the deferred payment plan (Tennessee Tech Policy 511.3).

T. Tennessee Tech may submit for Board of Trustee approval of fees and charges not specifically covered by this policy.

1. Fees may be established to control the utilization of facilities and services or to offset the cost of extraordinary requirements as a result of specific programs or activities.
2. When fees and charges are incorporated in agreements with outside contractors and vendors, specific rates, refunds, and conditions must be clearly stated.

3. Fees for auxiliary services must take into consideration that Auxiliary Enterprises should be at least a break-even operation with rates and charges generating revenue sufficient to cover all expenses as defined in operating budget guidelines.
4. Fees established for non-credit courses and activities shall be sufficient to cover the total costs incurred in providing the program, including any indirect costs, plus a minimum of 25% of the annual instructional salary costs including contractual salary costs or personal services contracts.
5. Students enrolled for six or more hours are eligible for full-time privileges, i.e., access to social, athletic, and cultural functions, pursuant to T.C.A. § 49-8-109.

U. Refunds and fee adjustments

1. Adjustments to all fees and charges must be in accordance with the following provisions except as previously stated, or when required by federal law or regulation to be otherwise.
2. Pursuant to T.C.A. §§ 49-7-2301 and 49-7-2302, students called to active military or National Guard service during the semester are entitled to a 100% adjustment or credit of Mandatory Fees. Housing and meal ticket charges may be prorated based on usage.
3. Maintenance Fee refunds and adjustments
  - a. Refunds are 100% for courses canceled by Tennessee Tech.
  - b. Changes in courses involving the adding and dropping of equal numbers of SCH's for the same term at the same time require no refund or assessment of additional Maintenance Fees, unless the dropping and adding involves TN eCampus courses.
  - c. The fee adjustment for Withdrawals or drops during regular terms (fall and spring) is 75% from the first day of classes through the fourteenth calendar day of classes and then reduced to 25% for a period of time which extends 25% of the length of the term. When the first day of the academic term falls on a Saturday, the 100% refund period is extended through the weekend until the following Monday morning (12:01 am). There is no fee adjustment after the 25% period ends. Dropping or withdrawing from classes during either the 75% or the 25% fee adjustment period will result in a fee adjustment of assessed Maintenance Fees based on the total credit hours of the final student enrollment.

- d. For summer sessions and other short terms, the 75% fee adjustment period and the 25% fee adjustment period will extend a length of time which is the same proportion of the term as the 75% and 25% periods are of the regular terms.
  - e. All fee adjustment periods will be rounded to whole days and the date on which each fee adjustment period ends will be included in publications. In calculating the 75% period for other than the fall and spring and in calculating the 25% length of term in all cases, the number of calendar days during the term will be considered. When the calculation produces a fractional day, rounding will be up or down to the nearest whole day.
  - f. A full refund (100%) is provided on behalf of a student whose death occurs during the term. Any indebtedness should be offset against the refund.
  - g. A 100% refund will be provided for students who enroll under an advance registration system but who drop a course or courses prior to the beginning of the first day of class.
  - h. A 100% refund will be provided to students who are compelled by Tennessee Tech to withdraw when it is determined that through Tennessee Tech error they were academically ineligible for enrollment or were not properly admitted to enroll for the course(s) being dropped. An appropriate official must certify in writing that this provision is applicable in each case.
  - i. When courses are included in a regular term's registration process for administrative convenience, but the course does not begin until later in the term, the 75%/25% fee adjustment periods will be based on the particular course's beginning and ending dates. This provision does not apply to classes during the fall or spring terms which may meet only once per week. Those courses will follow the same refund dates as other regular courses for the term.
  - j. The fee adjustment is calculated as the difference between (1) the per credit hour cost of originally enrolled hours and (2) the per credit hour cost of the courses at final enrollment after adjustments have been applied for all courses dropped. Adjustments are calculated at the full per credit hour rate less the fee adjustment credit at the applicable fee adjustment percentage (regardless of the original number of hours enrolled). Not all drops/Withdrawals will result in fee adjustments.
4. The fee adjustment provision for out-of-state tuition is the same as that for Maintenance Fees. The 75% fee adjustment period and the 25% fee adjustment period will follow the same dates as the fee adjustment periods for Maintenance

Fees. When 100% of Maintenance Fees are refunded, 100% of out-of-state tuition also is refunded. Calculation procedures are the same as those specified for Maintenance Fees.

5. Debt service fees will be subject to the same refund policy as Maintenance Fees.
6. Refund of residence hall rent after registration will be prorated on a weekly calendar basis when the student is forced to withdraw from the residence hall:
  1. Because of personal medical reasons confirmed in writing by a licensed physician, or
  2. Full refund will be made in the case of the death of the student.
  3. Withdrawals for other reasons will be subject to the same 75%/25% amounts and time periods as Maintenance Fees. No refund will be made other than under the above conditions.
7. Residence hall reservations and any deposits will be refunded in full if:
  1. Tennessee Tech is notified by a specific date which it establishes, but which may not be later than fourteen (14) calendar days prior to the first official day of registration,
  2. The student is prevented from entering Tennessee Tech because of medical reasons confirmed in writing by a licensed physician, or
  3. Residence hall space is not available.
  4. Full refund will be made in the case of the death of the student.
8. The Tennessee Tech meal plan refund policy is described in Policy 511.2.

#### **V. Interpretation**

The Vice President for Planning and Finance or his/her designee has the final authority to interpret the terms of this policy.

#### **VI. Citation for Authority for Policy**

T.C.A. § 49-8-113; T.C.A. § 49-8-201(f)(8)(C); TBR Guideline B-060; TBR Rule 0240-1-2.01 et seq.; T.C.A § 49-7-2301; T.C.A § 49-7-2302;

Approvals:

Administrative Council: February 22, 2017

University Assembly:

in approval



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 511.2 – Student Fee Adjustments, Refunds, and Appeals

Review

Review + Action

Action

No action required

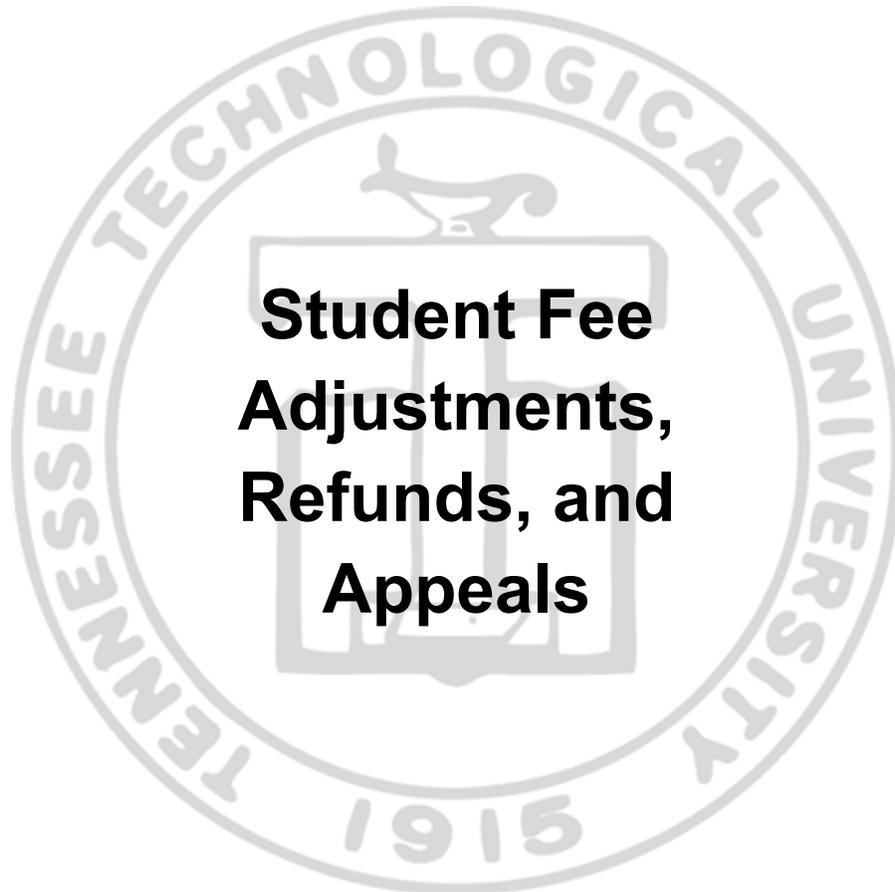
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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

This policy describes the procedures for making fee adjustments and refunds. This policy applies to refund calculations related to student registration fees, dormitory rent and prepayment, and meal plan adjustments.

**Tennessee Technological University  
Policy No. 511.2**



*Effective Date:*

Policy No.: 511.2

Policy Name: Student Fee Adjustments, Refunds, and Appeals

Policy Subject: Student Fee Adjustments, Refunds, and Appeals

Date Revised:

### **I. Purpose**

This policy describes the procedures for making fee adjustments and refunds.

### **II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Financial Services in consultation with the Associate Vice President for Business and Fiscal Affairs and the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

### **III. Scope**

This policy applies to refund calculations related to student registration fees, dormitory rent and prepayment, and meal plan adjustments.

### **IV. Definitions**

- A.** Base Maintenance Fees: Maintenance Fees assessed for the first twelve (12) hours of undergraduate enrollment and for the first ten (10) hours of graduate enrollment
- B.** Direct Deposit: electronic transmittal of funds directly to a student's bank account
- C.** DMBA: Distance Master of Business Administration Program
- D.** Dropping a Course: a schedule change involving deletion of a single course from a student's class schedule
- E.** Equal Exchange: the dropping and adding on the same day of an equal number of student credit hours, for the same Part-of-Term, within the same program (campus, DMBA, or TN eCampus)
- F.** Excess Aid: the amount by which federal financial aid, grants, or scholarships credited to a student account exceeds Tennessee Tech charges for the semester
- G.** Maintenance Fees: also known as tuition, charges to students enrolled in credit courses calculated based on the number of student credit hours

- H.** Mandatory Meal Plan: required meal plan for freshmen living in the residence halls for the first two semesters of enrollment, excluding summer
  - I.** Over-base Maintenance: Maintenance Fees assessed at a reduced per hour rate for enrollment beyond the first twelve (12) hours of undergraduate enrollment and beyond the first ten (10) hours of graduate enrollment
  - J.** Part-of-Term: the time frame over which a course is delivered and may cover a full semester, a portion of the semester, or the time period between semesters
  - K.** Refund Penalty: the reduced refund students receive when they reduce their schedule, usually twenty-five percent (25%) or seventy-five percent (75%), as determined by the date of the schedule change
  - L.** TN eCampus: online learning program administered by the Tennessee Board of Regents
  - M.** Withdrawal: the formal process whereby a student informs Tennessee Tech of the decision to cease attendance in all classes for the term
- V.** Policy/Procedures
- A.** Fees, conditions of assessment, and refund policies are subject to change by action of the Tennessee Tech Board of Trustees without prior notice.
  - B.** Except as provided in this policy, refunds and adjustments of refundable fees are processed in accordance with provisions outlined in Tennessee Tech Policy 511.1, as may be amended from time to time.
  - C.** The following are additional requirements and clarifications for Tennessee Tech to carry out Policy 511.1 with regard to registration fee adjustments and refunds.
    - 1.** The following are changes that may result in refunds:
      - a.** Dropping a Course
      - b.** Withdrawal from Tennessee Tech
      - c.** Cancellation of a class by Tennessee Tech
      - d.** Death of the student.

2. Schedule changes involving Equal Exchanges do not require a refund or assessment of additional Maintenance Fees, but adjustment of related special course fees may be required. Schedule changes between campus courses and DMBA and TN eCampus courses are not equal exchanges.
  3. In adherence to Tennessee Tech Policy [312](#), students must file [a formal application for withdrawal](#) to apply for a refund, if applicable. For the purposes of this policy, Withdrawals are effective on the date the student formally files the application.
  4. There are three refund percentage periods: 100%, 75% and 25%. Tennessee Tech Policy 511.1, as may be amended from time to time, defines the period calculation for each. Reference the [University Calendar](#) to review official Tennessee Tech refund deadline dates. Examples of commonly occurring refund calculations are shown [here](#).
- D. Residence hall rent adjustments are processed in accordance with Tennessee Tech Policy 511.1 and Tennessee Tech Policy [305](#), as may be amended from time to time.
- E. Refund of meal plan charges
1. Students may change their meal plan selection once during the first two weeks of each semester without a Refund Penalty. Students opting for a more extensive meal plan are obligated to pay the difference in price. Freshmen dormitory residents who are required to have a meal plan may select only other Mandatory Meal Plans.
  2. Beginning with the day residence halls officially open for the semester, meal plan charges will be refunded according to the following schedule:

|    |                   |                                                       |
|----|-------------------|-------------------------------------------------------|
| a. | 0 days – 14 days  | 100% of plan cost minus used meals and dining dollars |
| b. | 15 days – 22 days | 75% of plan cost minus used dining dollars            |
| c. | 23 days – 30 days | 25% of plan cost minus used dining dollars            |
| d. | After 30 days     | 0%                                                    |
  3. The same refund schedule described in Section V.E.2. applies to students who move from a residence hall to a Tech Village apartment and choose to delete their meal plan. The Mandatory Meal Plan requirement does not apply to residents of Tech Village.
  4. Tennessee Tech will refund one hundred percent (100%) of the meal plan charge on behalf of a student whose death occurs during the term.

5. Exceptions to the above stated meal plan refund policy will be at the discretion of Dining Services.
- F. Refund processing
1. Students are required to participate in the Direct Deposit process for delivery of excess aid and other refunds. Procedures to sign up for direct deposit are available on the [Bursar web page](#). Direct Deposit excess aid refunds are available beginning the last working day before classes begin.
  2. In accordance with federal regulations, for students who fail to set up Direct Deposit, paper checks will be available beginning no later than fourteen (14) days into the term.
  3. Tennessee Tech will process a refund of credit card payments as a credit back to the card. When more than one card is used to pay an outstanding balance, the refund will be credited to the last card used for the amount charged on that card. Any remaining refund after all cards are refunded is delivered via Direct Deposit or paper check.
  4. As an exception, excess aid resulting from federal aid credited to the student account after fees have been paid with a credit card will be delivered to the student by direct deposit rather than as a credit back to the card.
  5. A Parent Loan for Undergraduate Students (PLUS) excess aid credit is delivered either to the student or to the parent in accordance with the parent's directive. If the parent chooses to receive the credit, a paper check is mailed to the address provided by the parent on the loan application.
  6. No refunds for less than \$1.00 will be issued unless specifically requested.
- G. Appeals process
1. Students appealing a refund decision due to exceptional circumstances must submit the [Fee Refund Request Form](#) to the Office of the Registrar Fee Refund Committee. Proof of extenuating circumstances must accompany the completed form.
  2. Students must submit their appeal within two full academic semesters (Fall & Spring) after the term for which they want a refund. The following [link](#) presents examples of deadlines. No appeal will be considered beyond this deadline, absent good cause.
  3. The Committee meets at least biweekly if appeals are pending. The Business Office will notify each student in writing within one week of the Committee's decision. If the appeal relates to a prior term, the Committee

may require additional time. Any necessary transcript or financial adjustments will be applied to the student's record.

4. If the Committee denies the appeal based on insufficient documentation, the student may resubmit the appeal as described in Section V. G.1. with additional documentation for further review.
5. If the Committee denies the appeal for any other reason, students may submit a written request for final review to the Vice President for Planning and Finance within ten (10) business days after the denial notification, absent good cause. The Vice President for Planning and Finance will issue a written decision within ten (10) business days of receipt of the student's request, absent good cause. The decision by the Vice President for Planning and Finance is final.

**VI.** Interpretation

The Vice President for Planning and Finance or his/her designee has the final authority to interpret the terms of this policy.

**VII.** Citation of Authority for Policy

T.C.A. § 49-8-203 (a)(1)(c)

Approved by:

Administrative Council: February 22, 2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 511.3 – Deferred Payment Plan

Review

Review + Action

Action

No action required

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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

The purpose of this policy is to outline provisions for a consistent administration of the deferred fee payment program at Tennessee Tech. This policy sets forth standards for implementing and communicating about deferred fee payments.

**Tennessee Technological University  
Policy No. 511.3**



*Effective Date:*

**Policy No: 511.3**

**Policy Name: Deferred Payment Plan**

**Policy Subject: Deferred Payment Plan**

**Date Revised:**

**I. Purpose**

The purpose of this policy is to outline provisions for a consistent administration of the deferred fee payment program at Tennessee Tech. This policy sets forth standards for implementing and communicating about deferred fee payments.

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Financial Services in consultation with the Associate Vice President for Business and Fiscal Affairs and the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

**III. Policy**

A. Tennessee Tech offers two deferred payment plans whereby certain fees can be paid in installments as provided in this policy.

1. Plan 1

- a. Plan 1 is available for regular Fall and Spring academic terms excluding enrollment in programs classified as accelerated.
- b. A student in good financial standing is eligible to participate in the deferred payment program, provided the student owes at least \$500 for current semester charges after all financial aid awards, loans, and discounts are applied.
- c. Students who have failed to make timely payments in previous terms may be denied the right to participate in the deferred payment program.

- d. Current semester registration fees, parking permits, dormitory and Tech Village housing costs, and meal plan charges may be considered for deferment.
  - e. Prior term charges, traffic fines, library charges, and other incidental charges cannot be considered for deferment.
  - f. Twenty-five percent of the deferred amount, plus a \$50 service charge, must be paid when selecting deferred Plan 1. The second, third, and fourth installments, 25% of the deferred amount each, are due on the last working day of the next three subsequent months. All installments shall be scheduled to allow payment of the entire deferred amount before the end of the semester.
  - g. A nonrefundable \$25 late payment penalty will be assessed for any installment not received by the due date.
  - h. Withdrawals from classes will not alter any remaining balance due except to the extent that any refund may be applied in accordance with Tennessee Tech Policy 511.1, as may be amended from time to time.
2. Plan 2
- a. Plan 2 is available during Summer Semester and is applicable to only dormitory and Tech Village housing charges. Eligible students must be registered in courses which, when combined, extend over the full Summer Semester.
  - b. All criteria related to Plan 1 in 1.b. – h. above apply with the exception of criteria f.
  - c. Fifty percent of the deferred amount, plus a \$50 service charge, must be paid at the beginning of the semester when selecting deferred Plan 2. The second payment, the remaining balance, is due on the last working day of the next month. All installments shall be scheduled to allow payment of the entire deferred amount before the end of the semester.
- B. The President of Tennessee Tech or his/her designee has the authority to approve exceptions in instances of unusual circumstances for individuals.

**IV. Interpretation**

The Vice President for Planning and Finance or his/her designee has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

T.C.A. § 49-8-113(a); T.C.A. § 49-8-203(a)(1)(C)

Approved:

Administrative Council: February 22, 2017

University Assembly:

in approval



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Policy 520 – Financial Performance Review

Review

Review + Action

Action

No action required

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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

This policy sets forth appropriate policies and procedures for performing a financial performance review. The analytical framework contained within this policy is derived from Strategic Financial Analysis for Higher Education; Identifying & Reporting Financial Risk; Seventh Edition, published by KPMG; Prager, Sealy & Co., LLC; and ATTAIN. This framework and its primary metric, referred to as the Composite Financial Index (CFI), are widely used in the higher education community to understand the financial health of institutions. The methodology, ratios, and related benchmarks contained in this policy are taken from that publication.

**Tennessee Technological University  
Policy No. 520**



*Effective Date:*

**Policy No.:** 520

**Policy Name:** Financial Performance Review

**Policy Subject:** Calculation and Analysis of Key Financial Performance Indicators

**Date Effective:**

### **I. Purpose**

This policy sets forth appropriate policies and procedures for performing a financial performance review.

### **II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Associate Vice President for Business and Fiscal Affairs in consultation with the Vice President for Planning and Finance, with recommendations for revision presented to the Administrative Council, University Assembly, and the Board.

### **III. Background**

- A. The analytical framework contained within this policy is derived from Strategic Financial Analysis for Higher Education; Identifying & Reporting Financial Risk; Seventh Edition, published by KPMG; Prager, Sealy & Co., LLC; and ATTAIN. This framework and its primary metric, referred to as the Composite Financial Index (CFI), are widely used in the higher education community to understand the financial health of institutions. The methodology, ratios, and related benchmarks contained in this policy are taken from that publication.
- B. To determine an institution's financial performance, four questions are asked:
  1. Are resources sufficient and flexible enough to support the mission?
  2. Does financial asset performance support the institution's strategic direction?
  3. Do operating results indicate the institution is living within its available resources?
  4. Is debt managed strategically to advance its mission?
- C. To address these four questions, data from the unaudited financial report are used to determine four "core" financial ratios that are then combined into a single composite metric of financial condition – the Composite Financial Index.

**IV. Definitions**

- A. Component Unit (CU) is the related foundation(s) discretely presented in Tennessee Tech’s annual financial report in accordance with standards prescribed by the Governmental Accounting Standards Board.
- B. Composite Financial Index – measures the overall financial health of an institution by blending four core financial ratios below into one metric that gives a more balanced view of the institution’s finances. The following matrix below shows the calculation. The computation is as follows:
  - 1. Compute the values of the core ratios as outlined below in C - F;
  - 2. Calculate strength factors by dividing the core ratios by threshold values (given in the matrix);
  - 3. Multiply the factors by specific weights (given in the matrix); and
  - 4. Total the resulting scores to obtain the CFI.

| Core Ratio Value                       |   | Threshold Value |   | Strength Value |   | Weight |          | Score       |
|----------------------------------------|---|-----------------|---|----------------|---|--------|----------|-------------|
| Return on Net Assets                   | / | 0.020           | = | 0.00           | x | 20%    | =        | 0.00        |
| Net Operating Revenues                 | / | 0.013           | = | 0.00           | x | 10%    | =        | 0.00        |
| Primary Reserve                        | / | 0.133           | = | 0.00           | x | 35%    | =        | 0.00        |
| Viability                              | / | 0.417           | = | 0.00           | x | 35%    | =        | 0.00        |
| <b>Composite Financial Index Score</b> |   |                 |   |                |   |        | <b>=</b> | <b>0.00</b> |

- C. Return on Net Assets - measures total economic return during the fiscal year. This measure is similar to the return on equity ratio used in examining for profit concerns and answers the question, “Are we better off financially than we were a year ago?” and “Does financial asset performance support the strategic direction of the institution?” Although there may be year to year

volatility in this measure, the trend over time should be positive. The calculation is **Change in Net Assets + CU Change in Net Assets / Total Net Assets (beginning of year) + CU Total Net Assets (beginning of year)**.

- D. Net Operating Revenues Ratio – indicates an operating surplus or deficit in the given fiscal year. A positive ratio indicates that an institution experienced an operating surplus for the year. The ratio is similar to a profit margin and answers the questions, “Did an institution balance operating expenses with available revenue?” and “Do the operating results indicate that an institution is living within available resources?” Depreciation expense is included to reflect the use of physical assets in measuring operating performance. The calculation is **Operating Income (Loss) + Non-operating Revenues (Expenses) + CU Change in Unrestricted Net Assets / Operating Revenues + Non-operating Revenues + CU Total Unrestricted Revenue**.
- E. Primary Reserve Ratio – measures financial strength and flexibility by comparing expendable net assets to total expenses. This measure answers the question, “How long can the institution survive without additional net assets generated by operating revenue?” The calculation is **Expendable Net Assets + CU Expendable Net Assets / Total Expenses + CU Total Expenses**.
- F. Viability Ratio – measures the financial health of the institution by comparing total expendable net assets to total current and non-current liabilities. This ratio is similar to a coverage ratio used in the private sector to indicate the ability of an organization to cover its long term debt from readily available resources and answers the questions, “How much debt can an institution pay off with existing resources?” and “Is debt managed strategically to advance the mission?”. The calculation is **Expendable Net Assets + CU Expendable Net Assets / Plant Related Debt + CU Plant Related Debt**.

## V. Performance Assessment

- A. The four core ratios (Return on Net Assets, Net Operating Revenues, Primary Reserve, and Viability) are to be calculated. All calculations include the financial results of Tennessee Tech’s component unit(s), to present a comprehensive picture of the university’s overall financial condition. The data source for calculation of each ratio is the unaudited annual financial report, with all calculations reflecting the results from a single year (i.e. no use of moving averages).
- B. Return on Net Assets Ratio
  - 1. The Expected Performance Standard should be at least 3% above the rate of inflation. For example, if the Consumer Price Index (CPI) is 3%, a return on net assets of 6% is desirable.

2. The Watch Level is a rate consistently below the rate of inflation. Any rate below the rate of inflation indicates a reduction of the institution's asset base in real dollars, thereby eroding the purchasing power of institutional resources for future generations.

C. Net Operating Revenues Ratio

1. The Expected Performance Standard is a ratio of 4.0%. This is considered adequate to keep pace with the growth in operating expenses and maintain reserves at acceptable levels.
2. The Watch Level is a rate consistently below zero. A deficit in a single year does not necessarily indicate a problem, but deficits over several years are a cause for concern and suggest that an institution's mission cannot be sustained and institutional finances should be restructured.

D. Primary Reserve Ratio

1. The Expected Performance Standard is a ratio of .40 (representing about 5 months of expenses) or higher. At this level an institution has the flexibility to manage minor financial disruptions and other unforeseen events with less need to immediately disrupt ongoing activities.
2. The Watch Level is a ratio of .133 (represents less than 1.5 months of expenses in ready assets) or less. Institutions at these levels have less operating flexibility to meet unexpected events, generally lack sufficient resources to pursue strategic initiatives, and may struggle to invest in plant maintenance.

E. Viability Ratio

1. The Expected Performance Standard is a ratio of 1.25 or higher (the higher the ratio, the stronger the credit-worthiness of the institution). At this level, an institution has the increased flexibility to address unexpected events.
2. The Watch Level is a ratio of .41 or less. Similar to the primary reserve ratio watch level, institutions at this level have decreased flexibility to respond to unforeseen events, essentially a reduced "margin of error" in the financial management of the institution. Dropping below a ratio of .41 may identify a credit risk.

F. The CFI is to be calculated after all four core ratio calculations are performed as defined above.

1. The CFI Expected Performance Standard is a score of at least 3.0. Strategic Financial Analysis for Higher Education indicates that at this level an

institution is relatively financially healthy in that sufficient liquid resources exist to meet unforeseen circumstances, net operating revenues are adequate, expendable net assets exceed the level of debt, and the return on net assets is reasonable.

2. The Watch Level is a score of 1.0 or less. Strategic Financial Analysis for Higher Education suggest that scores of 1.0 or below call into question an institutions ability to carry out existing programs and survive.
3. The viability ratio is ignored for the calculation of the CFI score if no debt exists.

## **VI. Process for Reporting**

- A. Within thirty days of submission of the published financial statements to the Tennessee Board of Regents for inclusion as a component unit of the state, Tennessee Tech's Vice President for Planning and Finance shall be responsible for calculation of the core ratios and CFI score and submit this information to the Tennessee Tech Board of Trustees. As part of the submission, the Vice President for Planning and Finance shall provide a narrative that explains the factors underlying the changes in ratio values and CFI scores from the prior year, whether these factors were planned or unexpected. If watch level performance is evidenced, the submission shall also address any planned actions to improve the ratio or score in subsequent years.
- B. The Board of Trustees shall review ratio submissions. For any measure that evidences Watch Level, the Board of Trustees shall review with the Vice President for Planning and Finance any concerns regarding the adequacy of such plans.
- C. Annual results are important and results should be placed in context by reviewing longer term trends. A focus on 3 to 5 year trends may ascertain a more accurate picture of long term financial health.
- D. The core ratios and CFI score along with narrative explaining the factors underlying the changes in ratio values and CFI score will be provided to the System Office of Tennessee Board of Regents as information related to their responsibility for TSSBA bond financing.

## **VII. Interpretation**

The Vice President for Planning and Finance or his/her designee has the final authority to interpret the terms of this policy.

**VIII. Citation of Authority for Policy**

T.C.A. 49-8-203(a)(1)(C)

Strategic Financial Analysis for Higher Education; Identifying & Reporting Financial Risk; Seventh Edition, published by KPMG; Prager, Sealy & Co., LLC; and ATTAIN.

Approved by:

Administrative Council: February 22, 2017

University Assembly:

in approval



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Planning and Finance

**Agenda Item:** Approval of Non-Mandatory Fees, FY2017-2018

Review

Review + Action

Action

No action required

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**PRESENTERS:** Dr. Claire Stinson, Vice President for Planning & Finance

**PURPOSE & KEY POINTS:**

The proposed 2017-2018 fee changes are for select non-mandatory fees: Specialized Academic Course Fees (SACF), Miscellaneous Course Fees, Parking Permits, and Housing Fees .

**Tennessee Tech University**  
**Fee Proposal Summary**  
**FY2017-2018**

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**NON-MANDATORY FEES:**

**Specialized Academic Course Fees:**

|                                            |                     |
|--------------------------------------------|---------------------|
| <b>Agriculture/Human Ecology</b>           | <b>\$ 220,000</b>   |
| <b>Arts &amp; Sciences</b>                 | <b>\$ 1,000,000</b> |
| <b>Business</b>                            | <b>\$ 158,000</b>   |
| <b>Education</b>                           | <b>\$ 524,500</b>   |
| <b>Engineering</b>                         | <b>\$ 210,000</b>   |
| <b>Interdisciplinary Studies</b>           | <b>\$ 31,500</b>    |
| <b>Nursing - SACF - General</b>            | <b>\$ 213,000</b>   |
| <b>Nursing - SACF - ETSU/TTU Joint DNP</b> | <b>\$ 20,000</b>    |

**Total SACF** **\$ 2,377,000**

**Physical Education - Golf** **\$ 6,000**

**College of Business - Graduate Online Fee** **\$ 70,000**

**Total Student Registration Fees** **\$ 2,453,000**

**Parking Permits (Optional)** **\$ 95,000**

**Housing:**

|                        |                   |
|------------------------|-------------------|
| <b>Residence Halls</b> | <b>\$ 186,000</b> |
| <b>Tech Village</b>    | <b>\$ 46,000</b>  |

**Total Housing** **\$ 232,000**

**Total Increase Per Fee Proposals** **\$ 2,780,000**

**TENNESSEE TECH UNIVERSITY**  
**PROPOSED FEE CHANGES**  
**2017-18**

| Description                                                                                                                                                                                                                                                     | Rates     |                                                                                                          |                                     | Annual Revenue Impact of Fee Change | Prior Fee Increases                      | Justification                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                 | Current   | Proposed                                                                                                 | Increase                            |                                     |                                          |                                                                                                                                                                                                                                                                                                |
| <b>NON-MANDATORY FEES:</b>                                                                                                                                                                                                                                      |           |                                                                                                          |                                     |                                     |                                          |                                                                                                                                                                                                                                                                                                |
| <b>Specialized Academic Course Fees</b>                                                                                                                                                                                                                         |           |                                                                                                          |                                     |                                     |                                          |                                                                                                                                                                                                                                                                                                |
| SACF funds are used to address instructional costs of programs that are distinctive both regionally and nationally; are of high value to the State of Tennessee; and meet the additional criteria of:                                                           |           |                                                                                                          |                                     |                                     |                                          |                                                                                                                                                                                                                                                                                                |
| <ul style="list-style-type: none"> <li>* having a high cost of instruction</li> <li>* in a high demand area of study</li> <li>* with a high cost of maintaining equipment and software</li> <li>* in order to meet specific accreditation standards.</li> </ul> |           |                                                                                                          |                                     |                                     |                                          |                                                                                                                                                                                                                                                                                                |
| <b>Agriculture/Human Ecology SACF</b>                                                                                                                                                                                                                           | NA        | \$20/hour                                                                                                | New fee                             | \$220,000                           | New fee                                  | <ul style="list-style-type: none"> <li>* Recruit broadly to reach under-represented groups of faculty and students</li> <li>* Increase both domestic and international study tour opportunities</li> </ul>                                                                                     |
| <b>Arts &amp; Sciences SACF</b>                                                                                                                                                                                                                                 | NA        | \$25/hour                                                                                                | New fee                             | \$1,000,000                         | New fee                                  | <ul style="list-style-type: none"> <li>* Instructional laboratory materials costs for items not normally available for individual purchase</li> <li>* Student salaries to support laboratory instruction</li> <li>* Support graduate assistantships</li> </ul>                                 |
| <b>Business SACF</b>                                                                                                                                                                                                                                            | \$25/hour | \$30/hr Fall 2017<br>\$35/hr Fall 2018<br>\$40/hr Fall 2019                                              | \$ 5/hour<br>\$10/hour<br>\$15/hour | \$158,000                           | 2009-10 Current fee<br>2003-04 \$20/hour | <ul style="list-style-type: none"> <li>* Acquire business-relevant databases such as Bloomberg Terminals and "big data" analytics resources</li> <li>* Fund for-credit internships and "intraships"</li> <li>* Provide teaching assistantships</li> <li>* Fund travel study courses</li> </ul> |
|                                                                                                                                                                                                                                                                 |           | Increase from \$25/hour to \$40/hour to be phased in at a rate of \$5 per year over a three year period. |                                     |                                     |                                          |                                                                                                                                                                                                                                                                                                |

**TENNESSEE TECH UNIVERSITY**  
**PROPOSED FEE CHANGES**  
**2017-18**

| Description                               | Rates     |           |           | Annual Revenue Impact of Fee Change | Prior Fee Increases                       | Justification                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------|-----------|-----------|-----------|-------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                           | Current   | Proposed  | Increase  |                                     |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Education SACF-Music &amp; Art</b>     | NA        | \$20/hour | New fee   | \$193,000                           | New fee                                   | <ul style="list-style-type: none"> <li>* Cover costs of laboratory consumables not normally available for individual purchase</li> <li>* Maintain and upgrade facilities to level required for national accreditation, and to extend hours of operation</li> <li>* Fund travel costs for research presentations</li> </ul>                                                                                                                                      |
| <b>Education SACF-Non-Music &amp; Art</b> | NA        | \$15/hour | New fee   | \$331,500                           | New fee                                   | <ul style="list-style-type: none"> <li>* To accommodate shifting enrollment pattern from less expensive to deliver lower division courses to more expensive upper division courses</li> <li>* Advanced instruction in highly specialized disciplines</li> <li>* Student travel for professional education experiences</li> <li>* High quality field experiences and internships</li> <li>* Maintain accreditation required student to faculty ratios</li> </ul> |
| <b>Engineering SACF</b>                   | \$60/hour | \$65/hour | \$5/hour  | \$210,000                           | 2016-17 Current rate<br>2014-15 \$40/hour | <ul style="list-style-type: none"> <li>* Focus on academic success of Renaissance Engineering programs using interdisciplinary industrial projects, global viewpoint, entrepreneurship, and innovation</li> <li>* Reduce student:faculty ratio in order to effectively provide real world project and team problem-solving experience</li> <li>* Student travel costs</li> <li>* Student salaries for tutoring and grading</li> </ul>                           |
| <b>Interdisciplinary Studies SACF</b>     | NA        | \$45/hour | New fee   | \$31,500                            | New fee                                   | <ul style="list-style-type: none"> <li>* Update existing online courses</li> <li>* Develop new online courses to provide students additional flexibility</li> <li>* Convert existing onground courses to an online format</li> </ul>                                                                                                                                                                                                                            |
| <b>Nursing SACF</b>                       | \$30/hour | \$55/hour | \$25/hour | \$213,000                           | 2012-13 Current rate<br>2009-10 \$25/hour | <ul style="list-style-type: none"> <li>* Fund instructional and student related stipends</li> <li>* Update and maintain computer lab and clinical simulation lab equipment and software</li> <li>* Fill position vacancy to meet accreditation requirements</li> <li>* Maintain low student:faculty ratio to meet clinical site requirements.</li> <li>* Launch Accelerated 2nd Career BSN program</li> </ul>                                                   |

**TENNESSEE TECH UNIVERSITY**  
**PROPOSED FEE CHANGES**  
**2017-18**

| Description                                                                       | Rates        |                                                                |                                     | Annual Revenue Impact of Fee Change | Prior Fee Increases                            | Justification                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------|--------------|----------------------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                   | Current      | Proposed                                                       | Increase                            |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Nursing SACF-ETSU/TTU Joint DNP</b>                                            | New program  | \$60/hour                                                      | New program                         | \$20,000                            | New program                                    | <ul style="list-style-type: none"> <li>* Applicable to all courses within the new ETSU-TTU joint DNP program as outlined in the Memorandum of Understanding submitted to THEC</li> <li>* Funds will go to nursing program teaching the course in order to offset some of the initial investment and overhead cost</li> </ul>                                                                                                                  |
| <b>MISCELLANEOUS COURSE FEES:</b>                                                 |              |                                                                |                                     |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>PHED Golf Fee</b>                                                              | \$100/course | \$150/course                                                   | \$50/course                         | \$6,000                             | Per vendor contract                            | <ul style="list-style-type: none"> <li>* With the move of the instructional site to the Golden Eagle Golf Club, the fee will now be collected by the University rather than by an off-campus vendor.</li> <li>* Funds will continue to provide students with a real golf course experience.</li> </ul>                                                                                                                                        |
| <b>College of Business- Graduate Online Course Fee (formerly DMBA Online Fee)</b> | \$150/hour   | \$170/hr Fall 2017<br>\$190/hr Fall 2018<br>\$210/hr Fall 2019 | \$20/hour<br>\$40/hour<br>\$60/hour | \$70,000                            | 2008-09 Current rate<br>2002-03 \$100/hour     | <ul style="list-style-type: none"> <li>* Support implementation of two new graduate level online/hybrid programs, i.e., the industry-immersed MBA and the Master of Accountancy</li> <li>* High quality multimedia production studio</li> <li>* Development of multimedia content for Online Learning Environment</li> <li>* Training associated with online/hybrid course delivery</li> <li>* On and off-site instructional space</li> </ul> |
| <b>OTHER NON-MANDATORY CHARGES:</b>                                               |              |                                                                |                                     |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Parking Permits-</b>                                                           |              |                                                                |                                     | \$95,000                            | 2016-17 Current rate<br>2015-16 \$20-\$50/year | <ul style="list-style-type: none"> <li>* Construction of ground parking</li> <li>* Upgrades of parking and traffic routing</li> <li>* Modification of heavy traffic areas due to safety concerns</li> <li>* Provide an intra-campus shuttle service</li> </ul>                                                                                                                                                                                |
| <b>Zone 1-Inner Campus</b>                                                        | \$205/year   | \$220/year                                                     | \$15/year                           |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Zone 2-Resident</b>                                                            | \$205/year   | \$220/year                                                     | \$15/year                           |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Zone 3-TV Apt-Inner Access (optional second permit)</b>                        | \$77.50/year | \$85/year                                                      | \$7.50/year                         |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Zone 4-Outer Campus</b>                                                        | \$143/year   | \$152/year                                                     | \$9/year                            |                                     |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |

**TENNESSEE TECH UNIVERSITY**  
**PROPOSED FEE CHANGES**  
**2017-18**

| Description                     | Rates      |            |             | Annual Revenue<br>Impact of<br>Fee Change | Prior<br>Fee Increases                     | Justification                                                          |
|---------------------------------|------------|------------|-------------|-------------------------------------------|--------------------------------------------|------------------------------------------------------------------------|
|                                 | Current    | Proposed   | Increase    |                                           |                                            |                                                                        |
| <b>HOUSING:</b>                 |            |            |             |                                           |                                            |                                                                        |
| <b>Residence Halls:</b>         |            |            |             | <b>\$186,000</b>                          |                                            |                                                                        |
| Traditional Double              | \$2365/sem | \$2460/sem | \$95/sem    |                                           | 2016-17 Current rate<br>2015-16 \$2295     | * Offset increased operating costs                                     |
| Traditional Double as Single    | \$3030/sem | \$3150/sem | \$120/sem   |                                           | 2016-17 Current rate<br>2015-16 \$2940     | * Provide funding for new and ongoing renewal and replacement projects |
| Traditional Single              | \$2430/sem | \$2525/sem | \$95/sem    |                                           | 2016-17 Current rate<br>2015-16 \$2360     |                                                                        |
| Traditional Double-Summer       | \$1500/sem | \$1570/sem | \$70/sem    |                                           | 2016-17 Current rate<br>2015-16 \$1450     |                                                                        |
| Trad Double as Single-Summer    | \$1820/sem | \$1910/sem | \$90/sem    |                                           | 2016-17 Current rate<br>2015-16 \$1760     |                                                                        |
| Traditional Single-Summer       | \$1570/sem | \$1640/sem | \$70/sem    |                                           | 2016-17 Current rate<br>2015-16 \$1520/sem |                                                                        |
| Engineering Village-Double      | Off-line   | \$2840/sem | \$445/sem** |                                           | 2016-17 Off-line<br>2015-16 \$2395/sem     | ** Renovated increase over 2015-16 rate                                |
| Engr Village-Double as Single   | Off-line   | \$3560/sem | \$520/sem** |                                           | 2016-17 Off-line<br>2015-16 \$3040/sem     | ** Renovated increase over 2015-16 rate                                |
| Engineering Village-Single      | Off-line   | \$2930/sem | \$470/sem** |                                           | 2016-17 Off-line<br>2015-16 \$2460/sem     | ** Renovated increase over 2015-16 rate                                |
| Renovated Dorm-Double           | \$2610/sem | \$2740/sem | \$130/sem   |                                           | 2016-17 Current rate<br>2015-16 \$2520     |                                                                        |
| Renovated-Double as Single      | \$3295/sem | \$3460/sem | \$165/sem   |                                           | 2016-17 Current rate<br>2015-16 \$3170     |                                                                        |
| Renovated Dorm-Single           | \$2695/sem | \$2830/sem | \$135/sem   |                                           | 2016-17 Current rate<br>2015-16 \$2595     |                                                                        |
| Murphy Hall Super Single        | \$3010/sem | \$3160/sem | \$150/sem   |                                           | New option for<br>current year             |                                                                        |
| New Hall South - Double         | \$3725/sem | \$3875/sem | \$150/sem   |                                           | 2016-17 Current rate<br>2015-16 \$3620     |                                                                        |
| New Hall South-Double as Single | \$4610/sem | \$4795/sem | \$185/sem   |                                           | 2016-17 Current rate<br>2015-16 \$4475     |                                                                        |
| New Hall North - Double         | \$3725/sem | \$3875/sem | \$150/sem   |                                           | 2016-17 Current rate<br>2015-16 \$3620     |                                                                        |
| New Hall North-Double as Single | \$4610/sem | \$4795/sem | \$185/sem   |                                           | 2016-17 Current rate<br>2015-16 \$4475     |                                                                        |

**TENNESSEE TECH UNIVERSITY**  
**PROPOSED FEE CHANGES**  
**2017-18**

| Description                                     | Rates          |                |                | Annual Revenue Impact of Fee Change | Prior Fee Increases                           | Justification                                                                                                                                                                                                                                                                   |
|-------------------------------------------------|----------------|----------------|----------------|-------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                 | Current        | Proposed       | Increase       |                                     |                                               |                                                                                                                                                                                                                                                                                 |
| New Hall North - Single                         | \$4170/sem     | \$4300/sem     | \$130/sem      |                                     | 2016-17 Current rate<br>2015-16 \$4050        |                                                                                                                                                                                                                                                                                 |
| <b>Tech Village Apartments:</b>                 |                |                |                | <b>\$46,000</b>                     |                                               |                                                                                                                                                                                                                                                                                 |
| Renovation Phase 1-One Bdrm Summer Semester     | \$3805/sem     | \$3995/sem     | \$190/sem      |                                     | 2016-17 Current rate<br>2015-16 \$3625/sem    | * Offset increased operating costs<br>* Provide funding for new and ongoing renewal and replacement projects                                                                                                                                                                    |
| Renovation Phase 1-Two Bdrm Summer Semester     | \$4145/sem     | \$4350/sem     | \$205/sem      |                                     | 2016-17 Current rate<br>2015-16 \$3950/sem    |                                                                                                                                                                                                                                                                                 |
| Renov Phase 1-Two bdrm-4 person Summer Semester | \$5220/sem     | \$5480/sem     | \$260/sem      |                                     | 2016-17 Current rate<br>2015-16 \$4975/sem    |                                                                                                                                                                                                                                                                                 |
| Renovation Phase 2&3-One Bdrm Summer Semester   | \$3675/sem     | \$3855/sem     | \$180/sem      |                                     | 2016-17 Current rate<br>2015-16 \$3500/sem    |                                                                                                                                                                                                                                                                                 |
| Renovation Phase 2&3-Two Bdrm Summer Semester   | \$4410/sem     | \$4630/sem     | \$220/sem      |                                     | 2016-17 Current rate<br>2015-16 \$4200/sem    |                                                                                                                                                                                                                                                                                 |
|                                                 | \$1764/session | \$1850/session | \$86/session   |                                     |                                               |                                                                                                                                                                                                                                                                                 |
|                                                 |                |                |                |                                     |                                               |                                                                                                                                                                                                                                                                                 |
|                                                 |                |                |                |                                     |                                               |                                                                                                                                                                                                                                                                                 |
| <b>Housing Reservations:</b>                    |                |                |                | <b>None</b>                         |                                               |                                                                                                                                                                                                                                                                                 |
| Housing Contract Pre-Payment                    | \$100/contract | \$200/contract | \$100/contract |                                     | 2009-10 Current rate<br>2000-01 \$50/contract | * To help reduce the number of late contract cancellations which have an adverse effect on assignments/placements for new residents.<br>* The pre-payment is credited against the first period rental and is forfeited only if a contract cancellation is received after May 1. |



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of Policy 224 – Academic Actions Notification

Review

Review + Action

Action

No action required.

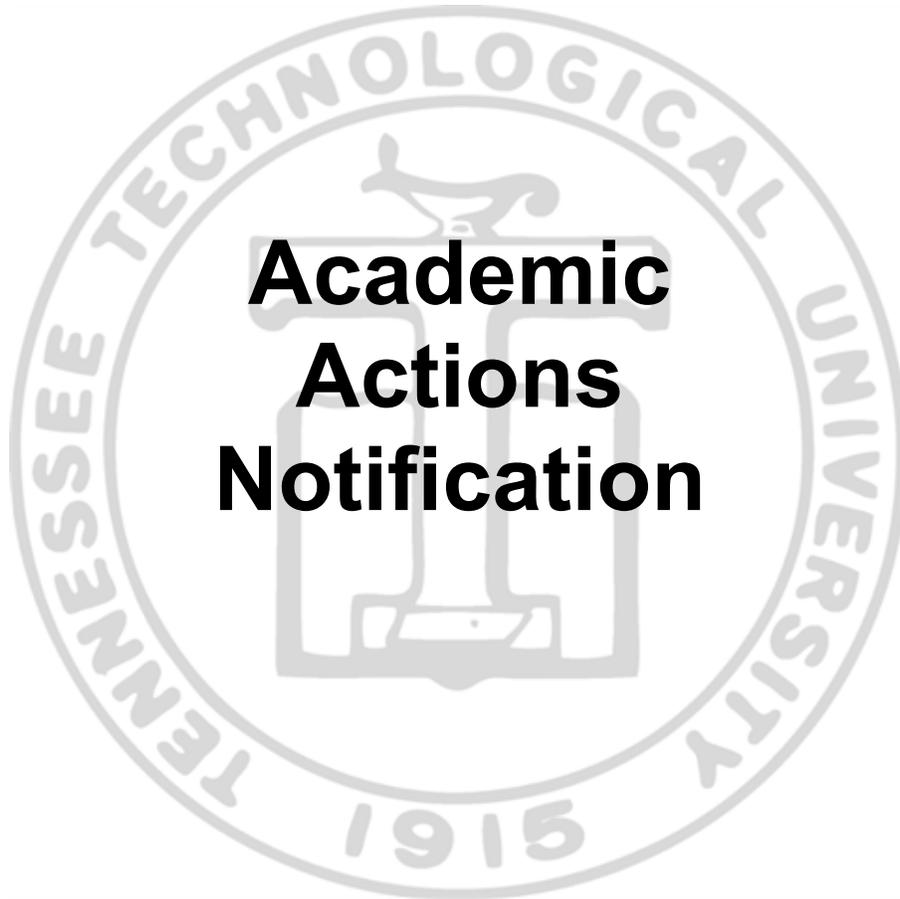
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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

This policy establishes an approval process for submitting required notifications of Tennessee Tech’s academic actions to the Tennessee Higher Education Commission (THEC) in order to maintain the state’s Academic Program Inventory (API).

**Tennessee Technological University  
Policy No. 224**



*Effective Date:*

**Policy No.:** 224

**Policy Name:** Academic Actions Notification

**Policy Subject:** Academic Actions Notification

**Date Revised:**

### **I. Purpose**

This policy establishes a process for submitting required notifications of Tennessee Tech's academic actions to the Tennessee Higher Education Commission (THEC) in order to maintain the state's Academic Program Inventory (API).

### **II. Review**

This policy will be reviewed every three years or whenever circumstances require review, whichever is earlier, by the Senior Associate Provost or the Associate Provost, with recommendations for revision presented to the Academic Council and University Assembly.

### **III. Policy**

- A.** Tennessee Tech hereby adopts THEC policy A1.5 (Academic Actions Notification), as may be amended from time to time.
- B.** Tennessee Tech will notify THEC of academic program actions as required by THEC in order to maintain the accuracy of the API for Tennessee Tech's academic programs. Academic program actions eligible for reporting include:
  - 1. Name change for existing academic program.
  - 2. Name change for existing concentration within an academic program.
  - 3. Establishment of a new concentration within an existing academic program.
  - 4. Consolidation of two or more existing academic programs into a single academic program without an essential change in the original approved curriculum and without a net gain in the number of programs.
  - 5. Extension of an existing ground academic program to be delivered 100 percent at an off-campus location in addition to or in lieu of the existing ground program. The extension to 100 percent off-campus delivery requires additional action if the location of delivery is to be converted from a site to a center per THEC policy.
  - 6. Inactivation of an existing academic program or concentration. If the inactivated academic program or concentration is not reactivated within a period of three years, the academic program or concentration will automatically be terminated and removed from the institution's inventory.

7. Reactivation of an academic program or concentration that was placed on inactivation within the past three years. The date of inactivation and the date of the proposed reactivation must be provided.
  8. Termination of an academic program or concentration. A teach-out plan per SACSCOC *Closing a Program, Site, Branch or Institution Good Practices Statement* and the policy, *Substantive Change for Accredited Institutions of the Commission of Colleges*, Procedure Three, should accompany the notification of termination.
  9. Establishment of any certificate less than 24 semester credit hours regardless of level.
- C.** Any academic action made pursuant to this policy must also comply with Tennessee Tech Policy 221 (Substantive Change).
- D.** Request for any academic actions outlined in Section B must undergo institutional and governing board approval processes at Tennessee Tech.
1. An academic unit requesting an academic action must prepare a request using the Tennessee Tech Academic Action Request Form as provided at the Provost's Office website.
  2. An academic unit requesting an academic action must submit the Tennessee Tech Academic Action Request Form to the following offices/committees, as appropriate, for review and approval within Tennessee Tech:
    - a. Departmental faculty
    - b. College curriculum committee, dean or his/her designee
    - c. University Curriculum Committee (if undergraduate level) or Graduate Studies Executive Committee (if graduate level)
    - d. Academic Council
    - e. Provost and Vice President for Academic Affairs
  3. The Provost's Office will send the requests of academic actions with appropriate signatures to the Tennessee Tech Board of Trustees ( Board) for review and approval.
- E.** The Provost's Office will submit all academic actions outlined in Section B to THEC, designating that each action has been approved through appropriate

institutional and governing board processes, using the THEC's notification reporting protocol as provided on the THEC website.

- F. Dates of notification to THEC of institutionally approved academic actions as outlined in Section B are:
  - a. May 15 for all actions approved between Jan 1 and April 30
  - b. August 15 for all actions approved between May 1 and July 30
  - c. January 15 for all actions approved between Aug 1 and Dec 31
- G. Tennessee Tech's procedures and forms for academic actions can be found at the Provost's Office website.
- H. The President may modify the terms and requirements of this policy, consistent with TBR and THEC policies, rules, regulations, or requirements.

**IV. Interpretation**

The Provost or his/her designee has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

THEC Policy A1.5 Academic Actions Notification

Approved by:

Academic Council: 02/22/2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of Policy 225 – New Academic Programs

Review

Review + Action

Action

No action required.

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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

This policy establishes an approval process for new academic programs at Tennessee Tech, consistent with the corresponding policy (A1.0) of the Tennessee Higher Education Commission.

# Tennessee Technological University Policy No. 225



*Effective Date:*

**Policy No: 225**

**Policy Name: New Academic Programs**

**Policy Subject: New Academic Programs**

**I. Purpose**

This policy establishes an approval process for new academic programs at Tennessee Tech, consistent with the corresponding policy (A1.0) of the Tennessee Higher Education Commission.

**II. Review**

This policy will be reviewed every three years or whenever circumstances require review, whichever is earlier, by the Senior Associate Provost or the Associate Provost, with recommendations for revision presented to the Academic Council, University Assembly, and the Board.

**III. Policy/Procedure**

- A.** Tennessee Tech hereby adopts THEC policy A1.0 (New Academic Programs: Approval Process), as may be amended from time to time.
- B.** THEC has the statutory responsibility to review and approve new academic programs. As outlined in THEC Policy A1.0, the process in developing a new academic program in excess of 24 semester credit hours includes the following essential steps:
  - 1. Letter of Notification (LON)
  - 2. Evaluation of LON
  - 3. New Academic Program Proposal (NAPP)
  - 4. External Judgment
  - 5. Post-External Judgment and THEC Action
- C.** Any proposals for new academic programs made pursuant to this policy must also comply with Tennessee Tech Policy 221 (Substantive Change).
- D.** Preparation and Submission of Letter of Notification
  - 1. Upon consideration by the academic unit, college and Provost's Office to develop a new academic program, the academic unit requesting the new academic program shall prepare a Letter of Notification (LON).
    - a. To seek initial approval from the college dean and the Provost's Office, the academic unit requesting the new academic program must address questions on the Tennessee Tech "New Program Proposals Check List" (posted in the Provost's Office website). This includes the THEC-required feasibility study that addresses the following criteria:
      - 1) Student Interest for the proposed academic program

- 2) Local and Regional Need/Demand
      - 3) Employer Need/Demand
      - 4) Future Sustainable Need/Demand
    - b. Following the initial approval, the academic unit requesting the new academic program shall prepare a LON and include all required items on the “THEC Letter of Notification Checklist” for new academic programs. The LON must address the criteria for review as outlined in THEC Policy A1.0.
    - c. The academic unit requesting the new academic program shall send the LON to the college dean and the Provost’s Office for review and approval.
  2. The Provost’s Office will send the approved LON to the Academic and Student Affairs Subcommittee of the Tennessee Tech Board of Trustees (Board) for review and approval. The Subcommittee shall have the authority to approve the LON on behalf of the full Board.
  3. After the Board’s approval, the Provost’s Office will submit to THEC the LON with following documents for the proposed new academic program:
    - a. Tennessee Tech Cover Form with appropriate signatures
    - b. The Feasibility Study
    - c. A letter from Tennessee Tech President signifying support from the Board
    - d. Timeline for development and implementation
    - e. THEC Financial Projection Form
- E.** Upon receiving THEC’s approval of the Letter of Notification, the academic unit requesting the new program shall prepare a New Academic Program Proposal (NAPP). A New Academic Program Proposal must undergo institutional and governing board approval processes at Tennessee Tech.
1. The NAPP should complement the LON by addressing the following criteria in the NAPP Checklist (THEC A1.0):
    - a. Curriculum
    - b. Academic Standards
    - c. Program Enrollment and Graduates
    - d. Administrative Structure
    - e. Faculty Resources
    - f. Library and Information Technology Resources
    - g. Support Resources
    - h. Facilities and Equipment

- i. Marketing and Recruitment
  - j. Assessment/Evaluation
  - k. Accreditation
  - l. Funding
2. An academic unit requesting a new academic program must submit the NAPP to the following offices/committees, as appropriate, for review and approval within Tennessee Tech:
  - a. Departmental faculty
  - b. College curriculum committee, dean or his/her designee
  - c. University Curriculum Committee (if undergraduate level) or Graduate Studies Executive Committee (if graduate level)
  - d. Academic Council
  - e. Provost and Vice President for Academic Affairs
3. The Provost's Office will send the approved NAPP to the Board for review and approval.
4. After the Board's approval, the Provost's Office will send the approved NAPP and a TTU Cover Letter with appropriate signatures to THEC for review and approval.

**F. External Judgment**

1. External consultants may be required for baccalaureate and graduate programs. THEC staff will determine if a review by an external authority is required before framing a recommendation to the Commission.
2. The unit and college requesting the new program will be asked to propose a list of potential external reviewers. Individuals used in the development stage as external consultants may not serve as external reviewers. The criteria for potential external reviewers are outlined in THEC Policy A1.0.
3. THEC will notify Tennessee Tech or the Board of the selected reviewer(s) and provide a list of questions for the external reviewer(s) to address during the review. Tennessee Tech may add questions to the THEC review questions.
4. Reviewer(s) must provide concurrently a written report in response to the questions to Tennessee Tech and THEC staff within 30 days of the site visit.
5. Tennessee Tech will be responsible for inviting the external reviewer(s), all scheduling, expenses, and contracting with the external reviewers.

**G. Post-External Judgment and THEC Action**

1. Within 30 days of receipt of the external review, Tennessee Tech must propose to THEC solutions for all issues identified by the reviewer(s).
2. Based on the proposed revisions, THEC will choose one of three determinations:
  - a. Support
  - b. Not support

c. Defer Support

The description of each action is outlined in THEC A1.0.

**IV. Interpretation**

The Provost or his/her designee has the final authority to interpret the terms of this policy.

**V. Citation of Authority for Policy**

T.C.A. § 49-8-203(a)(1)(B)

THEC Policy A1.0 (New Academic Program: Approval Process); THEC Letter of Notification (LON) Checklist and New Academic Program Proposal (NAPP) Checklist

**VI. Approved by:**

Academic Council: March 14, 2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of Policy 226 – Academic Program Modifications

Review

Review + Action

Action

No action required.

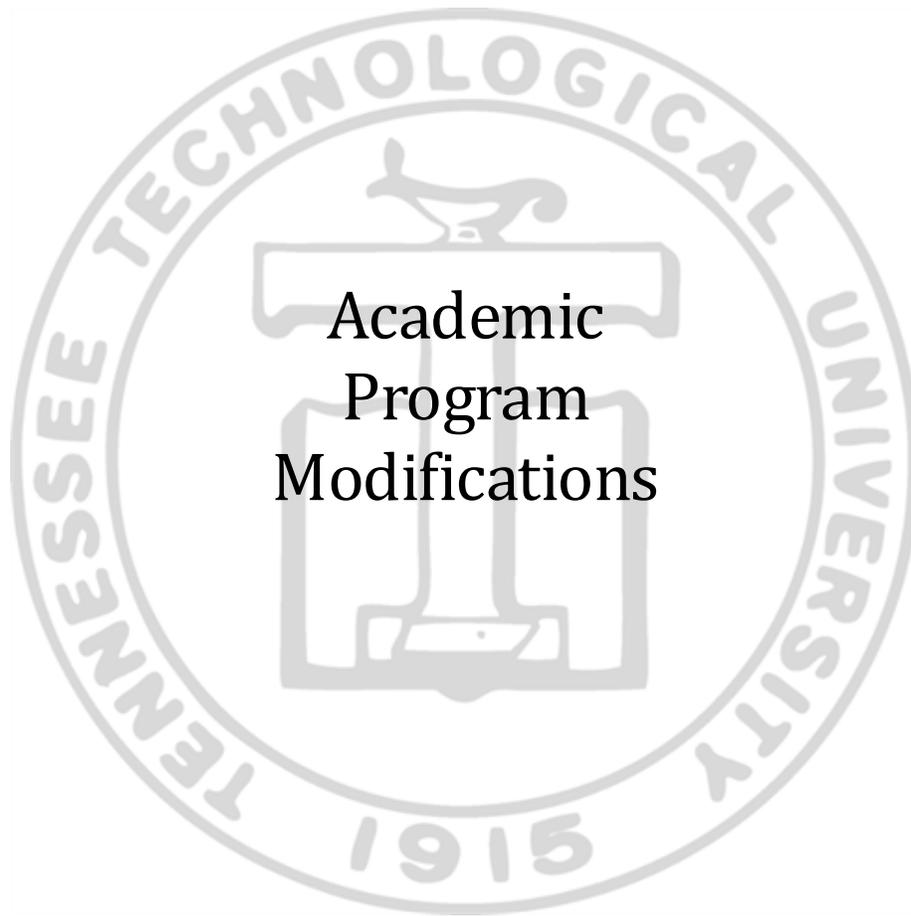
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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

This policy establishes an approval process for major modifications to currently approved academic programs to adhere to Tennessee Higher Education Commission’s (THEC) policy on Academic Program Modifications (A1.1).

# Tennessee Technological University Policy No. 226



## Academic Program Modifications

*Effective Date:*

**Policy No: 226**

**Policy Name: Academic Program Modifications**

**Policy Subject: Academic Program Modifications**

**I. Purpose**

This policy establishes an approval process for major modifications to currently approved academic programs to adhere to Tennessee Higher Education Commission's (THEC) policy on Academic Program Modifications (A1.1).

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Senior Associate Provost or Associate Provost, with recommendations for revision presented to the Academic Council and University Assembly.

**III. Policy/Procedure**

- A.** Tennessee Tech hereby adopts THEC Policy A1.1: Academic Program Modifications, as may be amended from time to time.
- B.** Any academic program modifications made pursuant to this policy must also comply with Tennessee Tech Policy 221 (Substantive Change).
- C.** Academic Program Modifications (APM) requiring approval from THEC are limited to the following changes:
  - 1. Change or add a program degree designation when this change involves a significant curriculum shift in redefining the program's purpose (e.g., B.A. to B.F.A.; M.A. to M.F.A.; Ed.D. to Ph.D.) or change a degree designation for an existing academic program or concentration per recommendation of a disciplinary accreditation body. These requested modifications may be subject to external review.
  - 2. Establish free-standing degree from an existing concentration with a sustainable enrollment and graduation with degrees awarded within both the program and all concentrations under that program for a period of three years. This program modification may be considered only if the establishment of the concentration as a free-standing degree program does not compromise the remaining academic program and does not require new faculty resources.
- D.** A request for an academic program modification (APM) outlined in Section B must undergo University and Board approval processes at Tennessee Tech.
  - 1. An academic unit requesting an APM must prepare a proposal for the request. The proposal should include required items and address appropriate criteria described on the THEC APM Checklist. The APM Checklist is available on

the TTU Provost's website and THEC website. The proposal must also address the potential impact of the program modification on current programs offered within Tennessee Tech and existing programs offered in public and private institutions across Tennessee.

2. An academic unit requesting an APM must submit the proposal to the following offices/committees, as appropriate, for review and approval within Tennessee Tech:
    - a. Departmental faculty
    - b. College curriculum committee, dean or his/her designee
    - c. University Curriculum Committee (if undergraduate level) or Graduate Studies Executive Committee (if graduate level)
    - d. Academic Council
    - e. Provost and Vice President for Academic Affairs
  3. The Provost's Office will send the APM proposal with appropriate signatures to the Tennessee Tech Board of Trustees (Board) for review and approval.
- E.** The Board will consider the APM proposal based on the demonstrated need for the modification and to prevent unnecessary program duplication by referring to the annual THEC statewide and institutional degree production analyses.
- F.** After the Board's approval, the Provost's Office will submit the APM proposal to THEC with a Cover Letter from the Provost verifying that the proposed program submission has gone through all necessary institutional approval channels.

#### **IV. Interpretation**

The Provost or his/her designee has the final authority to interpret the terms of this policy.

#### **V. Citation of Authority for Policy**

THEC Policy A1.1 - Academic Program Modification; THEC Academic Program Modifications (APM) Checklist - *Policy A1.1 Academic Program Modifications*

#### **VI. Approved by:**

Academic Council: 02/22/2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of Policy 227 – New Academic Units

Review

Review + Action

Action

No action required.

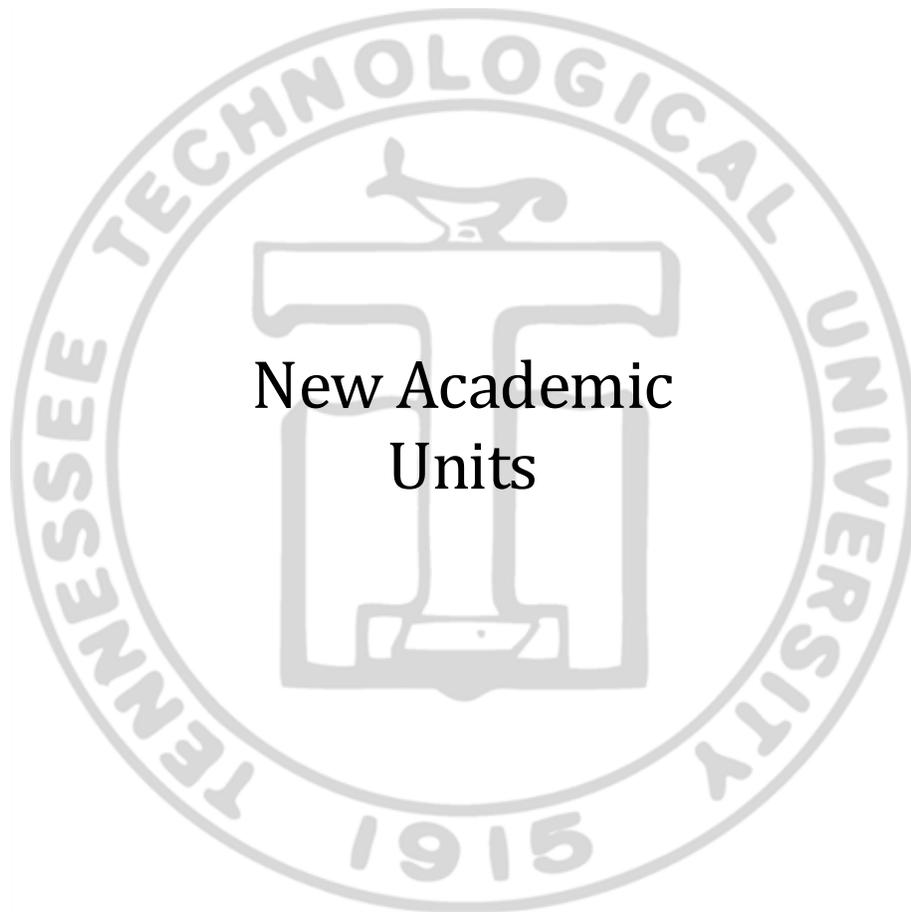
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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

This policy establishes an approval process for new academic units at Tennessee Tech, consistent with the corresponding policy (A1.3) of the Tennessee Higher Education Commission (THEC).

# Tennessee Technological University Policy No. 227



New Academic  
Units

*Effective Date:*

**Policy No: 227**

**Policy Name: New Academic Units**

**Policy Subject: New Academic Units**

**I. Purpose**

This policy establishes an approval process for new academic units at Tennessee Tech, consistent with the corresponding policy (A1.3) of the Tennessee Higher Education Commission (THEC).

**II. Review**

This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Senior Associate Provost or the Associate Provost, with recommendations for revision presented to the Academic Council and University Assembly.

**III. Scope**

For purposes of this policy, new academic units subject to this policy include academic colleges, departments, and schools.

**IV. Definitions**

College: An instructional unit within Tennessee Tech that usually includes several academic departments or schools and is usually administered by a dean.

Department or School: An instructional unit encompassing a discrete branch of study or organized around common and similar academic areas and is usually administered by a department chair or director.

**V. Policy/Procedure**

- A. Tennessee Tech hereby adopts THEC Policy A1.3: New Academic Units, as may be amended from time to time.
- B. The establishment of a new department/school must undergo University and Board approval processes at Tennessee Tech:
  1. An academic college requesting a new department/school should seek initial approval from the Provost's Office.
  2. Following initial approval, the academic college requesting a new department/school must prepare a request for a new unit that addresses all criteria outlined in THEC policy A1.3.
  3. The academic college requesting a new department/school will submit the request to following offices/committees for review and approval:
    - a. Academic Council
    - b. Administrative Council
    - c. Provost and Vice President for Academic Affairs
  4. The Provost's Office will send the approved request to the Tennessee Tech Board of Trustees (Board) for review and approval.

- C. The establishment of a new college must undergo University and Board approval processes at Tennessee Tech:
1. The Provost's Office should seek initial approval from the President for the establishment of a new college.
  2. The Provost's Office must prepare a request for a new unit that addresses all criteria outlined in THEC Policy A1.3.
  3. The Provost's Office will submit the request to following offices/committees for review and approval:
    - a. Academic Council
    - b. Administrative Council
    - c. President
  4. The Provost's Office will send the approved request to the Board for review and approval.
- D. Reorganizations involving more than one academic unit require THEC approval if at least one of the following occurs:
1. Net increase in the number of academic units
  2. An existing academic unit will be placed at a higher organizational level (e.g., the upgrading of a department to a college or school).
  3. Additional costs incurred (e.g., adding a new chairperson in addition to current administrative staff).
  4. Significant change in the activity of the academic unit with or without a name change.
- The same University and Board approval processes outlined in Section B (for department/school) or Section C (for college) are applicable to the reorganization of academic units.
- E. After the Board's approval, the Provost's Office will submit the approved request for a new unit or for reorganization of a unit with a letter of support from the President/Provost to THEC for review and approval.
- F. Renaming an existing academic unit where there is neither a significant change in activity nor a significant change in organizational level does not require THEC approval.

**G. Interpretation**

The Provost or his/her designee has the final authority to interpret the terms of this policy.

**VI. Citation of Authority for Policy**

THEC Policy A1.3 New Academic Unit

**VII. Approved by:**

Academic Council: 02/22/2017

Administrative Council: 02/22/2017

University Assembly:



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of M.S. in Accountancy

Review

Review + Action

Action

No action required.

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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

The purposes of the Master of Accountancy Program at TTU include delivery of: (1) strong, masters-level education that provides accounting students with advanced academic knowledge, requisite professional skills, and a relevant, high-quality pathway to the profession and associated certifications", (2) high-quality programing that facilitates students' development and growth as successful, ethical business leaders, (3) appropriate graduate-level degree programing to meet the needs of aspiring professional accountants and their prospective employers that is not currently available to TTU accounting graduates, and (4) using online and associated technologies to increase Tennesseans' access to graduate accounting education.



**TENNESSEE BOARD OF REGENTS**  
**Academic Proposal Form for All New Programs**

**COVER PAGE**

*This form is submitted with all proposals requiring Board approval to the TBR Vice Chancellor for Academic Affairs. The COVER PAGE may be submitted as a PDF. All other forms should be submitted as MSWord documents.*

*Please remember to submit only one proposal with related support documents per e-mail.*

**Sponsoring Institution(s): Tennessee Technological University**

**Proposal Statement:** The attached document is a proposal for a Master of Accountancy at Tennessee Technological University. The degree will be administered by the Department of Accounting in the College of Business Administration.

**Degree Designation [or] Type of Certificate:** M.S. in Accountancy

**Concentrations:** (if applicable) None

**Anticipated Delivery Site(s):** Tennessee Technological University

**Proposed CIP Code:** 52.0301

**Proposed Implementation Date:** August 2017

**Cooperative/Collaborative Partners:** N/A

For more information contact: Dr. Richard Rand, 931-372-3358, richardrand@tntech.edu

**Institutional Approval:** \_\_\_\_\_  
*Signature of President (required)* 10/17/2016  
*Date*

*The Cover Page documents the President's support and that the proposal has been reviewed and approved through the established institutional processes. Collaborative programs require the President's signature from all participating institutions.*

### TTU Internal Cover Form (Required for All Proposals)

Please refer to the TTU Academic Affairs website for New Programs and Program Modifications before developing a proposal.

<http://www.tntech.edu/academicaffairs/new-programs/>

Degree Designation or Type of Certificate M.S. in Accountancy

Concentrations: Not applicable  
(if applicable)

Proposed Implementation Date: August 2017

For more information contact: Dr. Richard Rand 931-372-3358

Committee Approvals:

- University Curriculum Committee (for undergraduate programs) Approval Date: Not Applicable
- Graduate School Executive Committee (for graduate programs) Approval Date: September 6, 2016
- Admissions and Credits Committee (if applicable) Approval Date: Not Applicable
- Academic Council Approval Date: October 5, 2016

College Approval: [Signature] / 10/13/16  
*Signature of Dean* *Date*

Graduate School Approval: [Signature] / 10/17/16  
 (if graduate program) *Signature of Dean of Graduate Studies* *Date*

Academic Affairs Approval: [Signature] / 10-17-16  
*Signature of Provost* *Date*

Revised 3/2014



**Implementation Portfolios  
for All New Programs (Degrees with or without  
Concentrations, Certificates), Duplications of Existing  
Community College Programs, Collaborative/Joint  
Programs**

*Refer to TBR Policy 2:01:01:00, TBR Guideline A-010, and THEC Policy A1:0 and A1:1 before developing an Implementation Portfolio.*

**INSTRUCTIONS:** Please respond to each question. If the question is not applicable, please use “NA” **and** include a brief explanation of why the question is not applicable to the proposed action. The form will expand to allow space as needed and must be **submitted to the TBR Vice Chancellor for Academic Affairs and/or the Vice Chancellor for Community Colleges as designated in A-010.**

**SECTION I: INTRODUCTION**

**DATE OF SUBMISSION:**

**INSTITUTION:** Tennessee Technological University

**TITLE OF PROGRAM:** Master of Accountancy

**CIP AND SOC CODES:** 52.0301

**CONCENTRATIONS (IF APPLICABLE):** N/A

**CIP AND SOC CODES:**

**TARGET DATE FOR BOARD APPROVAL:** December 2016

**PROPOSED DATE OF IMPLEMENTATION:** Fall 2017

**PURPOSE:**

TTU’s Mission states that “the University provides strong programs in the arts and sciences, **business**, education, agriculture and human ecology, nursing, music, art, and interdisciplinary studies.” It goes on to say that TTU “is committed to the life-long success of students in its undergraduate, **master’s**, specialist, and doctoral granting programs through **high-quality instruction and learning experiences.**”

The College of Business Mission Statement states that it “provides an educational foundation that enables its students to become **successful, ethical organization and business leaders**, [and] serves the region, state, community, University and business disciplines through outreach activities.” The College of Business Mission Statement also

states that “we believe teaching, research, and service are interdependent and synergistic, and that the spirit of discovery and pursuit of knowledge underlie our educational focus and guide our service activities.”

The development of the MAcc specifically addresses the purposes defined in our Departmental Mission Statement. Our goal is “to prepare students for careers in professional **accounting** and business careers and to enhance opportunities for our students to become **successful and ethical professionals**.” Toward that end, we strive to provide students access to advanced knowledge in the field of accounting and we emphasize the importance of life-long learning and continuing professional development.

The purposes of the MAcc Program at TTU include delivery of: (1) strong, masters-level education that provides accounting students with advanced academic knowledge, requisite professional skills, and a relevant, high-quality pathway to the profession and associated certifications”, (2) high-quality programing that facilitates students’ development and growth as successful, ethical business leaders, (3) appropriate graduate-level degree programing to meet the needs of aspiring professional accountants and their prospective employers that is not currently available to TTU accounting graduates, and (4) using online and associated technologies to increase Tennesseans’ access to graduate accounting education.

**SECTION II: DEGREE MAP OF PROGRAM STRUCTURE**

- A. Within the Letter of Application, a proposed curriculum was presented along with the hypothesized academic core area (foci) in which the proposed program was hypothesized to reside. Provide a degree map below of the proposed curriculum adding additional rows as needed. Indicate 1) when each course will appear in the Program of Study and 2) the course delivery method within the foci where each course is projected to lie.

Indicate course delivery method as follows:

|              |             |                                |              |                    |
|--------------|-------------|--------------------------------|--------------|--------------------|
| <b>BLACK</b> | <b>BOLD</b> | Ground                         | <b>GREEN</b> | <b>BOLD</b> Hybrid |
| <b>RED</b>   | <b>BOLD</b> | On-line                        |              |                    |
| <b>BLUE</b>  | <b>BOLD</b> | ROCC Shared Library of Courses |              |                    |

(Community colleges should complete only Year 1 & 2. Graduate programs should complete the degree map using the appropriate number of years, projecting what full time enrollment and part time enrollment would look like.)

The MAcc will be established with two options, a 1-year track and a 2-year track. Due to the importance of completing the degree in a timely fashion and time limits established by the Tennessee Society of CPA’s for completing the CPA Exam, it is important that the discipline of either a 1-year or 2-year timeline be imposed on applicants. The disciplined time-line will also contribute to lowering the attrition rate and increasing the likelihood of graduation.

The expected enrollment numbers and graduation numbers are based on the belief (supported by expressed demand from students) that the program will enroll approximately 60 percent

full time and 40 percent part time students initially. In years 2-5, we are estimating 60 percent full time and 40 percent part time mix. In addition, a 10 percent rate of attrition (failure to complete the program) will be experienced. We also are predicting three out-of-state students in years 2 and 3, and five out-of-state students in years 4 and 5, along with an assumption that these will be full time students. Based on inquiries and experience with the Distance MBA program, we believe these estimates to be both realistic and sustainable.

**Note: Course numbers indicated below are tentative.**

### 1-Year Completion Pathway

| <u>Rubric/Number</u>                | <u>Course Title</u>                          | <u>SCH</u>       |
|-------------------------------------|----------------------------------------------|------------------|
| <b><u>FALL TERM</u></b>             |                                              |                  |
| <b>ACCT 6210</b>                    | <b>Tax Management for Entities</b>           | <b>03</b>        |
| <b>ACCT 6220</b>                    | <b>Auditing</b>                              | <b>03</b>        |
| <b>ACCT 6231</b>                    | <b>Professional Certification I - BEC</b>    | <b>01</b>        |
| <b>ACCT 6240</b>                    | <b>Ethics &amp; Prof Code of Conduct</b>     | <b>01</b>        |
| <b>ACCT 6281</b>                    | <b>Professional Development I</b>            | <b>01</b>        |
| <b>Graduate Elective*</b>           |                                              | <b>03</b>        |
| <b><u>SPRING TERM</u></b>           |                                              |                  |
| <b>ACCT 6260</b>                    | <b>Tax Research &amp; Strategy</b>           | <b>03</b>        |
| <b>ACCT 6270</b>                    | <b>Advanced Financial Accounting</b>         | <b>03</b>        |
| <b>ACCT 6232</b>                    | <b>Professional Certification II - Audit</b> | <b>01</b>        |
| <b>ACCT 6233</b>                    | <b>Professional Certification III - REG</b>  | <b>01</b>        |
| <b>ACCT 6282</b>                    | <b>Professional Development II</b>           | <b>01</b>        |
| <b>Graduate Elective*</b>           |                                              | <b>03</b>        |
| <b><u>SUMMER TERM</u></b>           |                                              |                  |
| <b>ACCT 6250</b>                    | <b>Governmental &amp; Healthcare ACCT</b>    | <b>03</b>        |
| <b>ACCT 6290</b>                    | <b>Essential Technology for Accountants</b>  | <b>02</b>        |
| <b>ACCT 6234</b>                    | <b>Professional Certification IV - FAR</b>   | <b>01</b>        |
| Total Major Field Hours + Electives |                                              | <b><u>30</u></b> |

### 2-Year Completion Pathway

| <u>Rubric/Number</u>                   | <u>Course Title</u>                | <u>SCH</u> |
|----------------------------------------|------------------------------------|------------|
| <b><u>1<sup>st</sup> FALL TERM</u></b> |                                    |            |
| <b>ACCT 6210</b>                       | <b>Tax Management for Entities</b> | <b>03</b>  |
| <b>Graduate Elective*</b>              |                                    | <b>03</b>  |

**SPRING TERM**

|                           |                                    |           |
|---------------------------|------------------------------------|-----------|
| <b>ACCT 6260</b>          | <b>Tax Research &amp; Strategy</b> | <b>03</b> |
| <b>Graduate Elective*</b> |                                    | <b>03</b> |

**SUMMER TERM**

|                  |                                             |           |
|------------------|---------------------------------------------|-----------|
| <b>ACCT 6290</b> | <b>Essential Technology for Accountants</b> | <b>02</b> |
| <b>ACCT 6233</b> | <b>Professional Certification III - REG</b> | <b>01</b> |

**2<sup>nd</sup> FALL TERM**

|                  |                                           |           |
|------------------|-------------------------------------------|-----------|
| <b>ACCT 6220</b> | <b>Auditing</b>                           | <b>03</b> |
| <b>ACCT 6231</b> | <b>Professional Certification I - BEC</b> | <b>01</b> |
| <b>ACCT 6240</b> | <b>Ethics &amp; Prof Code of Conduct</b>  | <b>01</b> |
| <b>ACCT 6281</b> | <b>Professional Development I</b>         | <b>01</b> |

**2<sup>nd</sup> SPRING TERM**

|                  |                                              |           |
|------------------|----------------------------------------------|-----------|
| <b>ACCT 6270</b> | <b>Advanced Financial Accounting</b>         | <b>03</b> |
| <b>ACCT 6232</b> | <b>Professional Certification II - Audit</b> | <b>01</b> |
| <b>ACCT 6282</b> | <b>Professional Development II</b>           | <b>01</b> |

**2<sup>nd</sup> SUMMER TERM**

|                  |                                            |                  |
|------------------|--------------------------------------------|------------------|
| <b>ACCT 6250</b> | <b>Governmental &amp; Healthcare ACCT</b>  | <b>03</b>        |
| <b>ACCT 6234</b> | <b>Professional Certification IV - FAR</b> | <b><u>01</u></b> |

|                                     |                  |
|-------------------------------------|------------------|
| Total Major Field Hours + Electives | <b><u>30</u></b> |
|-------------------------------------|------------------|

\*Students in the Master of Accountancy will be required to select two (2) 3-hour electives. Those electives will be chosen from the following list of graduate courses offered in the College of Business. Substitutions of other graduate courses offered by TTU or by other AACSB accredited graduate business programs will be considered on a case-by-case basis.

- FIN 6020 – Financial Management
- ECON 6050 – Analytical Decision Making
- MKT 6100 – Strategic Marketing
- BGMT 6200 – Organizational Leadership
- DS 6220 – Management of Information Technology
- BMGT 6400 – Employee Relations
- BGMT 6510 – International Business
- DS 6120 – Operations and Supply Chain Management
- DS 6540 – Business Telecommunications Systems
- DS 6550 – Data Resources Management
- ECON 6920 International Economics
- FIN 6350 – Small and Micro-Cap Portfolio Management
- FIN 6910 – Multinational Finance

B. Description of All Courses:

1. Provide rubric, number, title, credit hours and catalog description of each course needed for full implementation of the proposed program.
2. Identify which courses already exist and which courses must be developed.
3. Attach complete syllabi for all university courses.  
In the case of Community Colleges, provide a course template in lieu of the syllabi.
4. If a curriculum is being adopted from another Tennessee institution, provide a crosswalk of all curriculum to identify any potential differences in offerings.

For Course Descriptions see Appendix B

For Course Syllabi see Appendix C

- D. Describe any unique features not previously addressed, e.g., interdepartmental cooperation, industry partners, articulation, the proposed method of awarding of prior learning assessment credit, etc.

The MAcc at TTU, with its primarily online delivery, is unique in its focus on preparation for a career in professional accounting. Other than Middle Tennessee State University, no Master of Accounting program is currently offered by state institutions between Nashville and Knoxville. This 190-mile long, and largely rural Upper Cumberland region in which TTU is located, has been defined by the Tennessee Higher Education Commission (THEC) as an underserved population.

In addition, none of the existing MAcc programs in Tennessee offer a significant portion of their degree online. The market for MAcc students, including college graduates with fulltime employment, who wish to complete the majority of their work online, is currently not served by THEC – either through the Tennessee Board of Regents (TBR) or University of Tennessee (UT) System institutions.

Further, as a result of nearly 15 years of experience teaching online at both the graduate and undergraduate levels and having access to state-of-the-art production capabilities, the Department of Accounting and Business Law brings more experience to the area of online learning than any other Accounting program in the state. We are uniquely positioned to offer online education at the highest level.

- E. If disciplinary accreditation will be sought, provide a crosswalk of all courses by all identified professional competencies to be fulfilled.

The College of Business' undergraduate and graduate programs are currently accredited by AACSB International, the leading accrediting body for business schools (See Appendix D). The Department of Accounting and Business Law currently holds AACSB

accreditation for its undergraduate program. If approved, the new MAcc will expand the scope of the Department's prestigious accounting accreditation to both the undergraduate and graduate levels.

AACSB Accreditation is granted to programs in Business and in Accounting with renewal every five years after a Continuous Improvement Review (CIR). Accreditation is granted based on the programs that existed during the previous 5-year cycle. In our case, our current cycle runs from Fall 2011 through Spring 2016. AACSB does not require us to report changes in our program to the AACSB during the review cycle. However, we are required to include those changes in the report that is submitted prior to the next review.

Our next review will be in February 2017, with the report being due in Fall 2016 to the AACSB. The Master of Accountancy will not actually begin until one year into our next review cycle. However, in accordance with requests from our CIR Team, we will be providing relevant information regarding the new program in our Fall 2016 report. Since the new program will not yet have begun, there will be no data to report regarding Assurance of Learning or other student outcomes. The report will include a review of the proposed curriculum, an analysis of faculty sufficiency, an assessment of financial viability and available resources, our Mission Statement and Strategic Plan, and information about relevant policies and processes. Preliminary and informal communications with our CIR Team indicate no potential problems with respect to accreditation of the program.

AACSB Accreditation attaches to the program. Regardless if we have one degree in accounting or multiple degrees in accounting, there is no marginal cost associated with AACSB accreditation when we add the Master of Accountancy.

- F. Provide a rationale for the delivery mode(s). Include options such as block scheduling, dual enrollment, dual admissions, cohort programs, on-line, etc. If on-line delivery will be used, indicate what percentage of the program will be delivered on-line. (If the program is to be delivered 100% online, include a list of all degrees at all levels for which SACSCOC has been notified and accepted. If the program is to be delivered across state lines, please document appropriate support structures to facilitate a successful program in keeping with SARA guidelines.)

The MAcc will be delivered as an online program with limited face-to-face interaction. While the coursework will be online, there is a provision in the program for two residency experiences. These residency experiences will be required components of the program and, combined with the online pre-work, will count for 1 credit hour each. Students will attend two live weekend sessions that will include group project work, group presentations, seminars and networking opportunities. The residency experiences will also provide vital "touch points" in the program that will allow students and faculty to communicate in a one-on-one exchange of thoughts and ideas related to the program and course materials.

The choice of a cohort approach is driven by the available resources and by the desire to develop a program that is able to focus on quality. With the number of faculty that we will have with this program (8 PhD Accounting faculty and 1 Instructor), we will have the resources to offer each course once per year to a group of 30-35 students. Even with the limited enrollment, the cohort approach is a model that will generate significant positive revenue for the University from its inception (assuming initial enrollment expectations are met).

The program will be open to students in Tennessee and to students located outside of Tennessee in states that are parties to the SARA. The resources of the College of Business MBA Program and the Graduate Admissions Office at TTU will be used to insure that SARA guidelines are satisfied.

- H. Admission, Retention, and Graduation Requirements (Provide complete statement as it will appear in the catalog only if requirements are different from standard institutional requirements as stated in the *Catalog*.)

*NOTE: The intent of this passage is for the MAcc to utilize the same admission qualification criteria as the MBA program. Any qualifying students who are not accepted to the MACC will automatically be referred to the MBA program for consideration. The criteria, as listed below match the criteria in the current graduate catalog. At the time the information is entered into the Graduate Catalog, some minor edits may be necessary to insure that the MAcc requirements match any changes the MBA program may make.*

**Master of Accountancy Admission Requirements:**

Admission is open to qualified students with a bachelor's degree *in business administration with a major in accounting (or the equivalent)* from an accredited institution. Applications are accepted for *fall semester admission only*. The application for admission should be received by the deadlines indicated on the Graduate College website.

To be considered for admission, the applicant's file must be complete including: a Graduate School Application, official transcripts of all prior college work, one (1) letter of recommendation, and an official Graduate Management Admission Test (GMAT) score or the GRE<sup>®</sup> General Test (GRE). *Applicants must also submit a resume.* Additional information is required by The Graduate School for international students.

For admission to the *Master of Accountancy* program, consideration is given to the applicant's academic record, the formula score, the TOEFL or IELTS score (for international students), work experience and other activities that demonstrate potential for leadership, as well as recommendations from professors and work supervisors.

- A minimum GMAT score of 450 or minimum GRE<sup>®</sup> General Test (GRE) scores of 146 (Verbal) and 150 (Quantitative) is required for admission to the *Master of Accountancy* program.

- A minimum undergraduate grade point average (GPA) of 2.50 on a 4.0 scale is required.
- A minimum formula score of 1,000 [(GPA x 200) + GMAT] or 1,050 using the last 60 hours of undergraduate course work.
- A score of 550 (79 internet-based) on the TOEFL or a band score of 6.0 on the IELTS is required for all students whose native language is other than English. Students must be proficient in the use of word processing, spreadsheet, and presentation software including the integration of all three of the above.

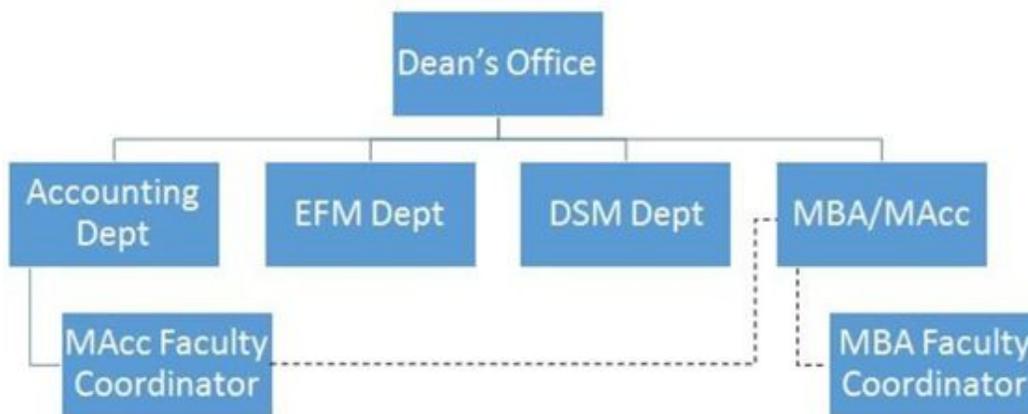
An applicant who does not meet the GMAT, GRE, GPA or Admission Index criteria may be admitted provisionally by a majority vote of the *MAcc Admissions Committee whose members are the College of Business Graduate Program Director, the MAcc Coordinator, the Chair of the Accounting Department and two Accounting Department faculty*. Provisional admission requires that the applicant maintain a 3.0 GPA for the first twelve (12) hours of graduate credit or the applicant will be dismissed from the program.

*Fulfilling the above minimum requirements does not guarantee acceptance into the Master of Accountancy. Admission decisions to the Master of Accountancy will be made by the Master of Accountancy Admissions Committee.*

Note: For information on retention policies and minimum GPA requirements for the Master of Accountancy, see Appendix E.

- I. Include an organizational chart and/or statement to describe the location of the program within the organizational structure and if it will require the addition of a new organizational unit. If so, describe the nature of the unit. Identify campus and off-campus locations where the institution plans to offer the program.

Note: The Master of Accountancy will not require the addition of a new organizational unit. The Master of Accountancy will not be offered at an off-campus location. On campus meetings of classes associated with the program will be located within Johnson Hall. Adequate space is available to accommodate needs.



The MAcc Faculty Coordinator in the Department of Accounting will oversee curriculum issues related to the Master of Accountancy and will work closely with the Office of the MBA Director with respect to administration of the Master of Accountancy. Accordingly, the proposed budget for the Master of Accountancy provides funding for a part-time administrative assistant in the Office of the MBA Director.

- J. Describe the recruitment plan for both domestic and international enrollment if anticipated.

The program will seek to enroll a cohort of 30-35 students annually. Marketing will be targeted on two groups; those students graduating with an undergraduate business degree with a major in accounting desiring to continue their education in a MAcc program and those potential students currently in the work-place who desire to continue/complete their education by completing a MAcc.

TTU's accounting undergraduates will constitute a sizable portion of the cohort. In addition, we believe the program will appeal to students who wish to pursue the MAcc, but who are unable to locate to Cookeville. Evidence from TTU's current Distance MBA program and from the online undergraduate accounting offerings at TTU indicates that there is a relatively high demand for online education in the area of accounting.

The marketing efforts will focus on the target groups identified above, and will emphasize the relative affordability, convenience, and quality of the online portion of our program. TTU's reputation for high quality accounting education should be an advantage in marketing efforts. Specific marketing efforts will include direct mailings, a custom webpage, targeted digital marketing, and print advertising in outlets such as the Tennessee CPA Journal. All marketing efforts will be coordinated through the College of Business MBA office.

- K. If a certificate program is being proposed, will it meet Federal Student Aid eligibility per the U.S. Department of Education upon being added to the institution's Program Participation Agreement (PPA)? All certificate programs eligible for Federal Student Aid are subject to Gainful Employment Regulations.

Not Applicable

### **SECTION III: PROGRAM PERFORMANCE, EVALUATION, AND RESOURCES**

Quantification of performance goals must be included whenever possible.

#### A. Evaluation Plans

1. Identify the assessment metrics associated with each program goal and objective and how each metric will inform the program.
  - A. Program Goal 1: MAcc students will demonstrate a high level of understanding of the professional technical knowledge necessary to be a successful professional accountant.
    - Measurement Metric 1 – CPA Exam Pass Rate
    - Measurement Metric 2 – Placement Rate
  - B. Program Goal 2: TTU Accounting majors will have access to a Master of Accountancy that adequately prepares them for a career in professional accounting.
    - Measurement Metric 1 – Percent of MAcc students who received their undergraduate degree from TTU
    - Measurement Metric 2 – Placement Rate
  - C. Program Goal 3: TTU's Accounting Program will receive separate AACSB accreditation.
    - Measurement Metric 1 – Successful AACSB Accreditation Review
  - D. Program Goal 4: TTU's Accounting Program will fulfill the requirements of SACSCOC Accreditation
    - Measurement Metric 1 – Successful SACSCOC Review
  - E. Program Goal 5: TTU's MAcc will be financially viable.
    - Measurement Metric 1 – Annual assessment of profitability.
2. Identify which individuals within the proposed program are responsible for evaluation and outline an evaluation schedule for each of the first five years of the program.
  - A. Program Goal 1: MAcc students will demonstrate a high level of understanding of the professional technical knowledge necessary to be a successful professional accountant.
    - Responsible Party – Department Chair

- Evaluation Interval - Annual
- B. Program Goal 2: TTU Accounting majors will have access to a Master of Accountancy that adequately prepares them for a career in professional accounting.
- Responsible Party – Department Chair
  - Evaluation Interval - Annual
- C. Program Goal 3: TTU’s Accounting Program will receive separate AACSB accreditation.
- Responsible Party – Department Chair
  - Evaluation Interval – Annual Continuous Improvement Review Report to AACSB
- D. Program Goal 4: TTU’s Accounting Program will fulfill the requirements of SACSCOC Accreditation
- Responsible Party – Department Chair
  - Evaluation Interval – Annual Institutional Effectiveness Report
- E. Program Goal 5: TTU’s MAcc will be financially viable.
- Responsible Party – Department Chair
  - Evaluation Interval - Annual

B. Resources

1. Provide the most recent accreditation report/audits for any existing offerings within the same division/department/college which speaks to need or resource allocations.

The most recent AACSB Accreditation letter is attached (See Appendix D) and indicates no current unmet resource needs that would conflict with plans to implement a Master of Accountancy at TTU.

2. Provide justification for any needed resources/support along with any industry contributions.

We believe that the program will be self-supporting. A detailed analysis, after accounting for the addition of one new faculty member, a part-time administrative assistant, and other important costs, indicates that the program will produce positive net revenues in the first year of approximately \$20,000. All subsequent years also project a positive cash flow. The estimated cumulative positive return to the University over the first five years of the program, after adjusting for revenues that “shift” from the MBA to the MAcc will be

approximately \$650,000. We believe the positive cash flow is sustainable given the current resources available, the strong historical demand for graduate-level accounting education, and the projections for industry growth for the next 10 years.

3. Provide a rationale for reallocation of budgeted funds. Cite the THEC annual degree productivity data where funds may be redirected from closed low-producing programs (THEC A1:1.2OP), if relevant.

There currently are no closed or low-producing programs from which funds will be reallocated.

4. Other Needs for Support

- 
- a. Describe needed library and information technology resources to be available to support the projected program.

Current student, faculty, and technology-related resources are adequate to support the new Master of Accountancy program. With a focus on leveraging technology, College and University strategic priorities have recently provided a new Center for Teaching and Learning Excellence and an associated fulltime director. The University has recently completed a search for an Associate Vice President to head the Office of Distance and Digital Education. In addition to these resources, the College's new iCube lecture capture studio will provide excellent support for the development, implementation, and delivery of online content. TTU's IT resources are also sufficient to meet program needs.

- b. Describe needed instructional facilities & instructional equipment to support the program.

The MAcc will not require any new instructional facilities or instructional equipment to support the proposed program. The Department of Accounting will use existing competencies and equipment.

- c. Other Needs

Currently, the College of Business employs a full-time administrative assistant in the Graduate Office. In addition, to cover additional administrative support necessitated by the implementation of a new master-level degree program, the budget (see Section VI, A) provides for a part-time administrative staff member. The cost of that part-time staff member will be covered by sufficient revenues from the MAcc program.

Currently, the Department of Accounting is staffed by 7 full-time PhD faculty and 1 full-time lecturer. Our current faculty are highly qualified and have the breadth of experience to effectively staff the MAcc. However, implementation will require the hiring of one additional PhD-qualified accounting faculty member. The cost of that faculty member will be covered by the revenues generated by the MAcc.

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Inclusive of the MAcc, the Department expects to have demand for 71 sections of undergraduate and graduate accounting courses each academic year. Current faculty resources will allow the Department to cover 48 of those sections each year, without assigning overloads or off-loads. The 23 “uncovered” sections will be covered as follows:

- 3 sections of ACCT 6010 (an MBA core course) will be covered by faculty with a combination of on-load and off-load assignments.
- 7 MAcc-related sections (some of which are 1-hour courses) will be covered by faculty off-load assignments.
- 1 MAcc-related course (1 credit hour) will be assigned to an adjunct faculty.
- 6 undergraduate sections will be assigned to adjuncts.
- 6 sections (both graduate and undergraduate) will be assigned to a new PhD-qualified faculty member.

## **SECTION VI: FINANCIAL PROJECTIONS**

- A. Provide any THEC Financial Projections Forms (FP) which have been revised since the Letter of Application as an appendix.

See Appendix A

- B. Provide evidence of non-state funds (gifts, grants, and awards) already made available to meet start-up costs.

None

- C. If reallocation have changed since submission of the Letter of Application, provide a rationale and source for reallocation of budgeted funds. Cite THEC annual degree productivity data where funds may be redirected from closed/ low producing programs (THEC A1:1.2OP), if relevant.

See Item D.4 below.

- D. List for each institution involved:

1. All active Letters of Application
  - a. DNP in Nursing Practice Joint LOA with ETSU – January 26, 2015
  - b. BS in Vehicle Engineering – December 11, 2015
  - c. MACC in Accountancy – May 17, 2016
2. Approved programs not meeting benchmarks
  - a. BS in Environmental Studies & Sustainability – 3 yr., Fall 2012
  - b. PSM in Environmental Informatics – 2 yr., Fall 2013
3. Low producing programs at all levels
  - a. Physics (BS)
  - b. Economics (BS)
  - c. International Business & Culture (BS)
  - d. Chemical Engineering (MS)
  - e. Computer Science (MS)
  - f. Foreign Language (BS)
  - g. English (MA)
4. Programs terminated within the last 12 months

No programs were terminated at TTU within the 12 months prior to the most recently available THEC Academic Program Review dated January 29, 2015.

Pending approval of the Master of Accountancy, the Department of Accounting will move to terminate the Accounting Concentration in the MBA program. Tentative date of termination for the Accounting Concentration is Summer 2018, with provisions that will be put in place to insure that all students in the concentration will have a pathway to complete the Concentration. Resources freed up will be re-allocated to the Master of Accountancy.

- A. Include estimated cost of external training and/or out-of-state consultants not available through the TBR.

Not Applicable

- B. For converting to online delivery, provide projected costs by line item and the source(s) of revenue to support these costs.

Projected costs to convert to online delivery – Not applicable. All resources and skill-sets necessary to develop and offer the online courses associated with the Master of Accountancy are already available on campus and will not result in any additional cost to the University or the College of Business.

Appendix A  
THEC Financial Projections Form  
(See attached Excel Spreadsheet)

**THEC Financial Estimate Form  
Tennessee Technological University  
Master of Accountancy**

|                                          | Year 1            | Year 2            | Year 3            | Year 4            | Year 5            |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>I. EXPENDITURES</b>                   |                   |                   |                   |                   |                   |
| A. One-time Expenditures                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| B. Recurring Expenditures                |                   |                   |                   |                   |                   |
| Personnel                                |                   |                   |                   |                   |                   |
| Administration                           |                   |                   |                   |                   |                   |
| Director                                 | -                 | -                 | -                 | -                 | -                 |
| Benefits                                 | -                 | -                 | -                 | -                 | -                 |
| Faculty                                  |                   |                   |                   |                   |                   |
| Salary - New Faculty                     | 130,000           | 131,950           | 133,929           | 135,938           | 137,977           |
| Benefits                                 | 45,500            | 46,183            | 46,875            | 47,578            | 48,292            |
| Faculty                                  |                   |                   |                   |                   |                   |
| Salary - Faculty Overloads               | 45,000            | 45,675            | 46,360            | 47,056            | 47,761            |
| Benefits                                 | 7,875             | 7,993             | 8,113             | 8,235             | 8,358             |
| Support                                  |                   |                   |                   |                   |                   |
| Salary - Secretary                       | 12,000            | 12,180            | 12,363            | 12,548            | 12,736            |
| Benefits                                 | 4,200             | 4,263             | 4,327             | 4,392             | 4,458             |
| Graduate Assistants                      |                   |                   |                   |                   |                   |
| Salary - Stipends                        | 34,940            | 36,632            | 38,409            | 40,274            | 42,233            |
| Benefits                                 | -                 | -                 | -                 | -                 | -                 |
| C. Operating Expenditures                |                   |                   |                   |                   |                   |
| Travel                                   | -                 | -                 | -                 | -                 | -                 |
| Printing                                 | -                 | -                 | -                 | -                 | -                 |
| Federal Grants/Private Grants            | -                 | -                 | -                 | -                 | -                 |
| Accounting Residency Experiences         | 21,300            | 22,520            | 24,350            | 24,350            | 24,350            |
| Marketing                                | 15,105            | 15,105            | 15,105            | 15,105            | 15,105            |
| On-Line Testing                          | 9,000             | 9,720             | 10,800            | 10,800            | 10,800            |
| On-Campus Orientation                    | 3,750             | 3,900             | 4,125             | 4,125             | 4,125             |
| <b>Total Expenditures</b>                | <b>\$ 328,670</b> | <b>\$ 336,121</b> | <b>\$ 344,756</b> | <b>\$ 350,401</b> | <b>\$ 356,196</b> |
| <b>II. REVENUES</b>                      |                   |                   |                   |                   |                   |
| Tuition and Fees <sup>1</sup>            | \$ 380,700        | \$ 496,289        | \$ 560,957        | \$ 589,005        | \$ 595,275        |
| Institutional Reallocations <sup>2</sup> | \$ (52,030)       | \$ (160,168)      | \$ (216,201)      | \$ (238,604)      | \$ (239,079)      |
| Federal Grants <sup>3</sup>              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Private Grants or Gifts <sup>4</sup>     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Other <sup>5</sup>                       | -                 | -                 | -                 | -                 | -                 |
| <b>BALANCE BUDGET LINE</b>               | <b>\$ 328,670</b> | <b>\$ 336,121</b> | <b>\$ 344,756</b> | <b>\$ 350,401</b> | <b>\$ 356,196</b> |

1. Tuition and Fees are based on University rates per the Bursars office and are calculated based on the number of graduate credit hours expected to be taken by in-state students and out-of-state students in the MAcc. Allowances have been made for full-time and part-time student loads. In addition a 10% attrition rate was factored in to account for students who may drop out of the program.

2. Not applicable

3. Not applicable

4. Not applicable

5. Not applicable

## Appendix B Master of Accountancy Course Descriptions

### **ACCT 6210 – Tax Management for Entities**

Lec. 3 Cr. 3

Prerequisites: Admission to Master of Accountancy or permission of instructor. Use of tax law and accounting data by management in planning, controlling, and decision making for business entities.

*This is an existing course currently offered as an undergraduate elective. It will be re-numbered and moved to the graduate level as a required course in the Master of Accountancy.*

### **ACCT 6220 – Auditing and Attestation**

Lec. 3 Cr. 3

Prerequisites: Admission to Master of Accountancy or permission of instructor. Emphasizes case studies, auditing simulations, modern authoritative pronouncements, and current events in the accounting profession.

*This is a course change.*

### **ACCT 6231 – Professional Certification: Business Environment and Concepts**

Lec. 0, Cr. 1

Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the BEC section of the Uniform CPA Examination. Coverage will cover review of key business and economic concepts.

*This is a new course.*

### **ACCT 6232 – Professional Certification: Audit**

Lec. 0, Cr. 1

Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the AUDIT section of the Uniform CPA Examination. Coverage will cover review of key auditing concepts, theories, and techniques.

*This is a new course.*

### **ACCT 6233 – Professional Certification: Regulation**

Lec. 0, Cr. 1

Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the REG section of the Uniform CPA Examination. Coverage will cover review of key taxation concepts, theories, and techniques.

*This is a new course.*

**ACCT 6234 – Professional Certification: Financial Accounting and Reporting**

Lec. 0, Cr. 1

Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the FAR section of the Uniform CPA Examination. Coverage will cover review of key financial accounting concepts, theories, and techniques.

*This is a new course.*

**ACCT 6240 – Ethics and the Professional Code of Conduct**

Lec. 1 Cr. 1

Prerequisite: Admission to Master of Accountancy. Professional Accountants are subject to a Professional Code of Conduct. In addition, ethical conduct in both fact and appearance is a critical aspect of the practice of professional accounting. This course will focus on the concept of ethics as it applies to the profession and to the Professional Code of Conduct.

*This is a new course.*

**ACCT 6250 – Governmental and Healthcare Accounting**

Lec. 3 Cr. 3

Prerequisite: Admission to Master of Accountancy or permission of instructor. Accounting, reporting, and budgeting for governmental entities and other not-for-profit organizations, including coverage of healthcare organizations.

*This is an existing course currently offered as an elective in the Accounting Concentration of the MBA Program. It will be moved to the Master of Accountancy.*

**ACCT 6260 – Tax Research and Strategy**

Lec. 3 Cr. 3

Prerequisites: Admission to Master of Accountancy or permission of instructor. A case study course emphasizing research, analysis, development, and communication of solutions to tax-related problems using modern information technology.

*This course is currently listed as ACCT 6310 and will be renumbered as ACCT 6260.*

**ACCT 6270 – Advanced Financial Accounting**

Lec. 3 Cr. 3

Prerequisites: Admission to Master of Accountancy or permission of instructor. Theory and problems related to consolidated financial reporting, international accounting, corporate governance, and partnerships.

*This is an existing course currently offered as an undergraduate elective. It will be re-numbered and moved to the graduate level as a required course in the Master of Accountancy.*

**ACCT 6281 – Professional Development I**

Lec. 0 Cr. 1

Prerequisites: Admission to Master of Accountancy. Examination of the role of leadership, teambuilding, and technical expertise in professional accounting as it relates to auditing and taxation of entities.

*This is new course.*

**ACCT 6282 – Professional Development II**

Lec. 0 Cr. 1

Prerequisites: Admission to Master of Accountancy. Examination of the role of leadership, teambuilding, and technical expertise in professional accounting as it relates to tax research and financial accounting.

*This is new course.*

**ACCT 6290 – Essential Technology for Accountants**

Lec. 2 Cr. 2

Prerequisites: Admission to Master of Accountancy. Examination and application of current technology tools commonly used in the accounting profession including pivot tables, Vlookup tables, data filtering, graphic presentation of data, data security, and data extraction.

*This is a new course.*

Appendix C  
Master of Accountancy Course Syllabi

TENNESSEE TECH UNIVERSITY

**ACCOUNTING 6210**  
**Tax Management for Entities**

**Classroom:** Online

**Class Times:** Online

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**Professor:** Ann Boyd Davis, Ph.D., CPA  
**Office:** 212B Johnson Hall  
**Phone:** (931) 372-6537  
**E-mail:** anndavis@tntech.edu  
**Office hours:** Tuesday and Thursday 12-1:30 pm; and, by appointment.

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***ACCOUNTING DEPARTMENT INFORMATION***

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Mrs. Cindy Gates, Departmental Secretary, (931) 372-3358, cgates@tntech.edu  
Dr. Richard Rand, Chair, (931) 372-6121, richardrand@tntech.edu

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***ABOUT THE COURSE***

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**COURSE DESCRIPTION:**

**Prerequisites:** Admission to Master of Accountancy. Use of tax law and accounting data by management in planning, controlling, and decision making for business entities.

**REQUIRED TEXTBOOKS:**

Textbook: *Taxation of Individuals and Business Entities*, by Spilker et al., 2017 Edition (8th Edition) (ISBN TBD), published by McGraw-Hill. Connect will also be required.

**Please bring your textbook, calculator, paper and pencil to each class meeting.**

**WEBSITES:**

**Textbook:** <http://www.mhhe.com/irwin/spilker/2017/> (Click on "Student Edition" and use the dropdown box to locate a chapter. The student companion site contains check figures, PowerPoint slides, narrated PowerPoint slides, practice quizzes, and many other resources. Please use it.)

**iLearn:** <https://elearn.tntech.edu/d21/login> (I will post slides and problem solutions here.)

**Connect:** TBD

**PREREQUISITE FOR ACCT 6210:**

TBD

**COURSE OBJECTIVES:**

1. To recognize the major tax issues inherent in business and financial transactions.
2. To learn the applicable laws regarding the federal income taxation of corporations, partnerships, LLCs and S Corporations as well as estate and gift taxes.

3. To use tax research resources and basic tax research methods to find answers to situations likely to be encountered in tax practice.
4. To communicate the results of tax research in a clear, concise and coherent manner.
5. To complete tax forms for various business entities.
6. To help students prepare for CPA exam questions concerning corporation, partnership, S corporation and LLC taxation.
7. To understand the responsibilities of tax professionals.

**GRADING:**

The distribution of points for the class is as follows:

|                                       | <u>Points</u> | <u>Percent</u> | <u>Grading Scale</u> |                  |
|---------------------------------------|---------------|----------------|----------------------|------------------|
| Exam 1 (Chapters 15, 2, 16, 18, & 19) | 100           | 20%            | A                    | 360 - 400 points |
| Exam 2 (Chapters 20, 21, & 22)        | 100           | 20%            | B                    | 320 - 359 points |
| Exam 3 (Chapters 17, 23, 24, & 25)    | 100           | 20%            | C                    | 280 - 319 points |
| Homework & Quizzes                    | 50            | 10%            | D                    | 240 - 279 points |
| Tax Research Cases                    | 150           | 30%            | F                    | < 239 points     |
| <b>Total</b>                          | <u>500</u>    | <u>100%</u>    |                      |                  |

I do not curve grades in Tax Management for Entities. Unfortunately, the final grade cannot be based on effort, i.e., sometimes a student feels that even though his final average is 51%, he should receive a passing grade because of the effort put into the course. The final grade must be based on mastery of the material, although it is usually highly correlated with effort.

**EXAMS:**

The exams consist of matching, short-answer exercises, and/or problems. **Make-up exams will not be given.** A **comprehensive** final exam may be counted as a make-up exam for one missed exam (**if the exam is missed due to extenuating circumstances**).

Tax exams will be open book. **You should view this perk with caution. Tax exams are long and involve complex topics. You will NOT have time to look up every question.** A great deal of study and preparation will be necessary for you to perform well.

**HOMEWORK AND QUIZZES:**

It is not possible to discuss every topic in-depth in class. Because our time together is limited, it is imperative that you be well prepared for class. Each student will need to read the assigned chapters and complete the homework and quizzes in Connect in order to reinforce many of the technical computations and concepts. It is YOUR responsibility to inquire, either in class, during office hours, or via email, about any questions you may have on assigned material not covered in depth in class.

The Connect website for this course is:

TBD

Homework and quiz assignments will be completed using "Connect". Since the homework and quiz assignments are available for several days, late assignments will not be accepted.

Connect will grade your assignments when you click "Grade," and the grade will be recorded in the Connect grade book. Some of the homework assignments are algorithmic, which means every time you attempt to work the problem, the numbers will change. For homework, I usually give unlimited attempts, and I take the highest score. For quizzes, I usually give two attempts, and I take the highest score. You will see the maximum number of attempts on the assignment page. All assignments will be due at mid-

night on the day due.

**TAX RESEARCH CASE:**

You will be assigned groups and given one case involving tax research. The case will include federal and state corporate tax issues. You must also use your skills in accounting for income taxes. In the case, you will need to use tax research databases as described below. The entire case should be addressed in one document containing answers to each of the questions. Be sure to label the answer responses. You can insert Excel tables to your document if that makes it easier to explain. The document should be uploaded to iLearn using Dropbox. Only *one* document is needed for *each group*. However, remember that *each individual* must submit a peer evaluation. The case is due on **TBD at midnight in iLearn**. In the coming weeks, you will be given additional information.

**TAX RESEARCH DATABASES:**

|                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Go to <a href="http://www.tntech.edu">http://www.tntech.edu</a>                                                                                                                                |
| Select "Library"                                                                                                                                                                               |
| Select "Databases," then "Business," and then click "Go."                                                                                                                                      |
| Then choose between three tax research databases:                                                                                                                                              |
| <ol style="list-style-type: none"> <li>1. Select "Academic Advantage – Checkpoint"</li> <li>2. Select "BNA Tax Management Portfolios"</li> <li>3. Select "CCH Tax Research NetWork"</li> </ol> |

Note: All of these resources are the academic versions (due to cost) and do not have all the features offered with the professional version. Please feel free to use the professional version or other tax research databases if you have access to them. All of them require TTU email and password registration. For CCH, you must be on campus.

**ABI Inform (Business Periodicals) – Requires PC lab account user name and password**

|                                                                 |
|-----------------------------------------------------------------|
| Go to <a href="http://www.tntech.edu">http://www.tntech.edu</a> |
| Select "Library"                                                |
| Select "Articles and Databases"                                 |
| Select "ABI Inform"                                             |

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***COURSE GUIDELINES***

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**COURSE CORRESPONDANCE:**

If you have not activated your TTU e-mail account, you will need to do so. I will only use my regular email account (anndavis@tntech.edu) **NOT** my iLearn email. **I check my e-mail daily and so should you.**

Departmental policy is to respond, generally, within two (2) working days. E.g. if student email is

received on Friday afternoon at 4 PM generally answer by 4 PM on Tuesday afternoon.

Please keep in mind that the e-mail/chat rooms/discussion boards for this course are professional communication, not personal and informal. Business communication etiquette covers a set of common courtesies everyone can follow to ensure they are perceived positively.

1. Please attempt to make messages concise and to the point.
2. Think about the impression your message sends to someone who doesn't know you. Be professional. Be judicious.
3. Take the time to ensure that your intent and tone are clear.
4. Do not use all capital letters, which is sometimes perceived as shouting.

### **CLASS POLICIES AND PROCEDURES:**

- ***Attendance:*** In an online class, your attendance is expected through the viewing of online lectures. I expect active participation through asking questions via email and the discussion boards.
- ***Classroom Environment:*** I will strive to provide an online environment where everyone is comfortable contributing, sharing viewpoints, and learning. Please remember to be respectful of each other and to conduct yourself in a professional manner at all times. In this online class, we will use a variety of learning methods, including (but certainly not limited to) lecture, discussion boards, question and answer, and case study.
- ***Class Preparation / Participation:*** I will provide PowerPoint notes prior to each class to help you prepare and structure your learning. However, please understand that simple reliance on the basic notes I provide will be inadequate in preparing for our lectures, exams, and assignments. You must be prepared and build your notes during our online lectures to succeed in the course. My lectures are designed to supplement your textbook and other materials. You are responsible for all the material in the text, any supplemental material, and lectures.

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### ***OTHER INFORMATION***

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**TTU COUNSELING CENTER:** TTU has some excellent resources designed to help students with time management, test anxiety, study skills as well as drug and alcohol awareness. Some of these resources are self-guided tutorials. Please avail yourself of these resources if you need assistance. Located in the University Center, Room 307 or call 931-372-3331 or access materials: <http://www.tntech.edu/counsel/home/>.

**DISABILITY SERVICES:** Students with a disability requiring accommodations should contact the Office of Disability (ODS). An Accommodation Request (AR) should be completed as soon as possible, preferably by the end of the first week of the course. The ODS is located in the Roaden University Center, Room 112, phone (931) 372-6119. <http://www.tntech.edu/disability/>.

**ACADEMIC MISCONDUCT POLICY:** All students are expected to abide by the Academic Integrity Policy. The policies and procedures relating to Academic and Classroom Conduct shall be found at <https://www.tntech.edu/handbooks/facultyhandbook/misconductpolicy>.

Acts of Academic Misconduct:

1. Any breach of the principles outlined in the academic integrity statement.
2. Giving, receiving, or using unauthorized aid on any academic work.
3. Plagiarism, which includes the copying of language, structure, or ideas of another and attributing the work to one's own efforts.

4. Attempts to copy, edit, or delete computer files that belong to another person or use of computer account numbers that belong to another person without the permission of the owner, account owner, or file number owner.
5. Use of a non-approved calculator, or cell phone on an exam, a quiz, or other in-class assignment, or the sharing of calculators during the same.

All academic work submitted for grading contains an implicit pledge that no unauthorized aid has been received. Students may not reuse work from previous or current classes. The penalty for academic misconduct will be a grade of "F" in the course.

***SYLLABUS DISCLAIMER: Please note that this syllabus is tentative and may be revised by the instructor. Any changes made to the syllabus will be announced in class.***

# TENNESSEE TECHNOLOGICAL UNIVERSITY

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## ACCT 6220-Auditing and Attestation Fall 2017

**Instructor:** Robert A. Seay, DBA, CPA

**Office:** Johnson Hall 221-C

**Office Hours:** TBA

**Office Phone:** 931.372.3885

**Office Fax:** 931.372.6249

**E-Mail:** Please use iLearn email to contact me. I will respond as soon as possible and no later than two working days, M-F.

**Classroom Location and Meeting Time:**

Section M10    Online

**I. Title:** ACCT 6220. Auditing and Attestation. Lec.3. Cr. 3.

**II. Catalog Description:** Emphasizes case studies, auditing simulations, modern authoritative pronouncements, technology and current events in the accounting profession.

**Prerequisites:** Admission to Master of Accountancy or permission of the instructor.

**III. Purpose:** To advance the study of generally accepted auditing standards (GAAS) in the United States with an emphasis on financial statement audit theory and practice.

**IV. Course Objectives:**

Students satisfactorily completing this course will be able to:

1. Demonstrate an understanding of concepts, standards, and practices which are necessary for successful completion of a financial statement audit,
2. Utilize technology that assists auditors in the performance of their duties,
3. Research relevant authoritative sources to solve and report on contemporary problems in audit practice, and
4. Identify and report on current issues in the accounting profession.

**V. Course Components/Content:** The course (as detailed below) consists of four components.

- (1) A review of fundamental auditing standards and practices related to engagement planning, internal control, forming a conclusion, engagement review and required communications.
- (2) The study of selected advanced auditing topics not covered in the TTU undergraduate auditing course. Examples include legal liability, IT controls, sampling, public company audits and accounting/review services.
- (3) The use of technology in the financial statement audit. Examples include ACL, automated work papers and electronic confirmation services.
- (4) Research and current issues projects (RCIP).

**VI. Required Materials:** Assigned Texts TBD

**VII. Hardware/Software Assistance:** This course uses iLearn, Connect and Remote Proctor Now (RPNOW). Students unfamiliar with iLearn and those needing technical advice regarding hardware and software should refer to your MACC orientation packet and the TTU Help Desk at 931.372.3975. Assistance with Connect is available through McGraw-Hill, Inc. Assistance with RPNOW is available through Software Secure, Inc.

**VIII. Student Profile and Information Sheet:** Each student is expected to maintain a profile in iLearn. Please include some background information such as your hometown, where you have attended schools/universities, current employment/work activities, special hobbies or interests you may have and your future plans. Also upload the student information sheet (page 4) to the iLearn dropbox.

**IX. Grading Summary:**

|                                          |                                    |
|------------------------------------------|------------------------------------|
| Chapter Assignments<br>each              | 50 points – 5 chapters @ 10 points |
| Chapter Quizzes<br>each                  | 50 points – 5 chapters @ 10 points |
| Technology Assignments                   | 100 points – 2 @ 50points each     |
| Research and Current Issues Projects     | 100 points – 2 @ 50 points each    |
| Final Exam***                            | 200 points                         |
| Total Possible                           | 500 points                         |
| A=90%, B=80%, C=70%, D=60%, E=below 60%. |                                    |

**\*\*\*IMPORTANT MESSAGE\*\*\***

The final exam will be given on campus and proctored by the instructor. However, those unable to come to campus or those who find coming to campus cost prohibitive will take the exam remotely with Remote Proctor Now. Remote Proctor Now records audio, video and screen shots during the exam and provides feedback to the instructor after the exam at no additional out-of-pocket cost to you. We are required by AACSB, our accrediting

body, to provide assurance that sufficient internal controls exist to maintain the integrity of online exams. Students who cannot or choose not to take the exam on campus must have their exam proctored remotely. The product we have chosen strikes a balance of effectiveness, efficiency and cost. Specific instructions on how to use this product is available in iLearn.

**X.**

**ACCOUNTING 6220-M10  
Tentative Class Plan: Fall Semester 2017**

Note: This course assumes you have completed an undergraduate financial statement auditing course. **Each week ends at 11:55 PM Thursday.** All assignments are due by this time.

| <b><u>Week Ending</u></b> | <b><u>Topics</u></b>                                                |
|---------------------------|---------------------------------------------------------------------|
| Week 1 – 2                | Legal Liability                                                     |
| Week 3 – 4                | Public Company Audits                                               |
| Week 5 – 6                | Review, Compilation, and Other Attestation Services                 |
| Week 7                    | Public Company Accounting Reform and Investor Protector Act of 2002 |
| Week 8                    | Audit Sampling                                                      |
| Week 9                    | IT Controls                                                         |
| Week 10 – 11              | Audit Technology                                                    |
| Week 12-13                | Cases & Presentations                                               |

**Syllabus is subject to revision.**

# Tennessee Tech University

## 6231, Professional Certification – Business Environment and Concepts

Fall 2017, Online

Last Updated: August 14, 2016

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### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the BEC section of the Uniform CPA Examination. Coverage will cover review of key business and economic concepts. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to assist students with passage of the BEC section of the Uniform CPA Examination.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.

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### Course Materials:

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- Becker CPA Exam Preparation Course (BEC)

### Grading

Course grades will be determined based on the following schedule.

- Successful Completion of Becker Promise Requirements (50%)
- Passage of the BEC Section of the CPA Exam (10%)
- Course Discussion Threads (20%)
- Written Assignments (20%)

Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn or 90%, you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Becker Promise coursework will be submitted via the internet to Becker CPA Review. Discussion Threads and Written Assignments will be submitted via iLearn.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

**CPA Exam:** Every student will be expected to sit for the BEC section of the Uniform CPA Exam during the prescribed time window.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu). I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Assignments (See iLearn for Homework Assignments)</u> |
|-------------|----------------------------------------------------------|
| TBD         | TBD                                                      |

# Tennessee Tech University

## ACCT 6232, Professional Certification – Audit

### Spring 2018, Online

Last Updated: August 14, 2016

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the AUDIT section of the Uniform CPA Examination. Coverage will cover review of key auditing concepts, theories, and techniques. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to assist students with passage of the AUDIT section of the Uniform CPA Examination.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.
- 

#### Course Materials:

- Becker CPA Exam Preparation Course (AUDIT)

#### Grading

Course grades will be determined based on the following schedule.

- Successful Completion of Becker Promise Requirements (50%)
- Passage of the AUDIT Section of the CPA Exam (10%)
- Course Discussion Threads (20%)
- Written Assignments (20%)

Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn or 90%, you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Becker Promise coursework will be submitted via the internet to Becker CPA Review. Discussion Threads and Written Assignments will be submitted via iLearn.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

**CPA Exam:** Every student will be expected to sit for the AUDIT section of the Uniform CPA Exam during the prescribed time window.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu). I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Assignments (See iLearn for Homework Assignments)</u> |
|-------------|----------------------------------------------------------|
| TBD         | TBD                                                      |

# Tennessee Tech University

## ACCT 6233, Professional Certification – Regulation

### Spring 2018, Online

Last Updated: August 14, 2016

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the REG section of the Uniform CPA Examination. Coverage will cover review of key taxation concepts, theories, and techniques. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to assist students with passage of the REG section of the Uniform CPA Examination.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.
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#### Course Materials:

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- Becker CPA Exam Preparation Course (REG)

#### Grading

Course grades will be determined based on the following schedule.

- **Successful Completion of Becker Promise Requirements (50%)**
- **Passage of the REG Section of the CPA Exam (10%)**
- **Course Discussion Threads (20%)**
- **Written Assignments (20%)**

Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn or 90%, you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Becker Promise coursework will be submitted via the internet to Becker CPA Review. Discussion Threads and Written Assignments will be submitted via iLearn.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

**CPA Exam:** Every student will be expected to sit for the REG section of the Uniform CPA Exam during the prescribed time window.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu). I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Assignments (See iLearn for Homework Assignments)</u> |
|-------------|----------------------------------------------------------|
| TBD         | TBD                                                      |

# Tennessee Tech University

## ACCT 6234, Professional Certification – Financial Accounting and Reporting

### Summer 2018, Online

Last Updated: August 14, 2016

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Prerequisite: Admission to Master of Accountancy. Focused study and discussion of the topics covered on the FAR section of the Uniform CPA Examination. Coverage will cover review of key financial accounting concepts, theories, and techniques. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to assist students with passage of the FAR section of the Uniform CPA Examination.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.

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#### Course Materials:

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- Becker CPA Exam Preparation Course (FAR)

#### Grading

Course grades will be determined based on the following schedule.

- **Successful Completion of Becker Promise Requirements (50%)**
- **Passage of the FAR Section of the CPA Exam (10%)**
- **Course Discussion Threads (20%)**
- **Written Assignments (20%)**

Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn or 90%, you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Becker Promise coursework will be submitted via the internet to Becker CPA Review. Discussion Threads and Written Assignments will be submitted via iLearn.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

**CPA Exam:** Every student will be expected to sit for the FAR section of the Uniform CPA Exam during the prescribed time window.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu). I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Assignments (See iLearn for Homework Assignments)</u> |
|-------------|----------------------------------------------------------|
| TBD         | TBD                                                      |

# Tennessee Tech University

## 6240, Ethics and the Professional Code of Conduct

### Fall 2017, Online

Last Updated: August 14, 2016

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Examination of the Professional Code of Conduct and the role of ethical leadership in the accounting profession. (Lec 1, Credit 1)

**Course Objectives:** This course is designed to establish the basic foundations and knowledge which will allow for informed ethical leadership in the accounting profession.

**Accreditation Goals:**

- Learning Goal 1: Accounting students will demonstrate awareness of ethical implication of business decisions and will demonstrate knowledge of the applicable professional codes of conduct.
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#### Course Materials:

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- Textbook: Ethical Obligations and Decision-Making in Accounting: Text and Cases, 4<sup>th</sup> Edition, Mintz and Morris, McGraw-Hill ISBN 978-1259543470

#### Grading

Course grades will be determined based on the following schedule.

- Mid-Term Exam, 150 points each
- Comprehensive Final Exam, 150 points
- Discussion Threads, 50 points
- Written Assignments, 150 points

The above items total to 500 points for the term. Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn 450 points (or 90%), you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, oral presentation, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Textbook based homework will be completed submitted using the McGraw-Hill Connect online homework management system.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

We encourage students to help each other with homework. However, you are expected to **DO YOUR OWN WORK**. It is our position that it is virtually impossible for two people to have identical work product unless they have colluded. It is therefore reasonable for us to assume that any work that we determine to be identical or nearly identical to someone else's assignment is the result of Academic Misconduct. In addition, work that appears to be copied from the solutions manual for the text will also be considered unacceptable and will be considered to be the result of Academic Misconduct.

In this class the University Policy on Academic Misconduct will apply. We reserve the right to apply this rule retroactively to previous assignments upon finding a violating instance. All parties involved will receive the same penalty. Here are my recommendations to avoid being accused of academic misconduct:

1. **DO YOUR OWN WORK.**
2. **Make your work unique.**
3. **Do not let anyone else have access to your files.**

If you become subject to penalties as a result of a determination of Academic Misconduct on my part, it is recommended that you follow the procedures in the [Student Handbook](#).

**Examinations:** There will be two examinations during the term and a comprehensive final examination. Those examinations will be available for you to complete online. Students are expected to abide by the terms defined by the instructor. Academic misconduct will be defined as any activity during the examination that is prohibited by the instructor. Due to AACSB accreditation considerations, the Department of Accounting must be able to show efforts designed to insure integrity of the online examination process. To address those considerations, the final examinations for online courses will be proctored using an online examination proctoring service. Online proctoring will cost approximately \$20 per examination. For the Final Exam, students will have the option to take the examination live, on campus. Instructions for using the online test proctoring service will be provided by the instructor in a timely fashion.

**Make-up Exams:** Make-up exams will not be given during the term. Should you miss an exam, the weight of that exam will be added to the weight of the final exam.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu) . I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

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| <u>Date</u> | <u>Topics</u>                                       |
|-------------|-----------------------------------------------------|
| Week 1      | Character Ethic vs. Personality Ethic               |
| Week 2      | Challenges to Ethical Behavior                      |
| Week 3      | Understanding the Professional Code of Conduct      |
| Week 4      | What is Professional Judgement?                     |
| Week 5      | Global Issues and the Foreign Corrupt Practices Act |
| Week 6      | What is Ethical Leadership?                         |

Tennessee Tech University  
Department of Accounting  
ACCT 6250 – Governmental and Not-for-  
Profit/Healthcare Accounting

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Term: Summer 2018

Course Subject: ACCT                      Course Number: 6250                      CRN: xxxxx                      Section: M10

Title: Governmental and Not-For-Profit/Healthcare Accounting                      Credit Hours: 3

Schedule                      Web Online

Contact                      Info                      Instructor:                      Dr. Robert Wilbanks, CPA  
Office Location:                      Johnson 221C  
Office Phone:                      931-372-3911 (Preferably contact me via email)  
Office Hours:                      By appointment during the summer.  
Email Address:                      rwillbanks@tntech.edu. I will respond as soon as possible and no later than one working day (M-F). If I receive an email on a Saturday, Sunday or a holiday break, I will follow-up with you on the first working day thereafter.

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**I.**                      Catalog Description

Prerequisite: Admission to Master of Accountancy or permission of instructor. Accounting, reporting, and budgeting for governmental entities and other not-for-profit organizations, including coverage of healthcare organizations.

**II.**                      Purpose: To introduce students to the common body of knowledge related to governmental, not-for-profit and healthcare accounting.

**III.**                      Course Objectives:

1. Demonstrate and apply an understanding of the different objectives, basis of accounting, and measurement focus used for each set of financial statements in the government financial reporting model and the related standards.
2. Demonstrate and apply an understanding of fund accounting and budgetary accounting.
3. Demonstrate and apply an understanding of the differences and similarities in state and local governments, and not-for-profit organizations.

4. To prepare students for the governmental and not-for-profit questions in the Financial Accounting & Reporting (FAR) section of the CPA exam.

**IV.** Content Outline:

- Chapter 1 Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Entities
- Chapter 2 Principles of Accounting and Financial Reporting for State and Local Governments
- Chapter 3 Governmental Operating Statement Accounts
- Chapter 4 Accounting for Governmental Operating Activities
- Chapter 5 Accounting for General Capital Assets and Capital Projects
- Chapter 6 Accounting for General Long-term Liabilities and Debt Service
- Chapter 7 Accounting for the Business-type Activities of State and Local Governments
- Chapter 8 Accounting for Fiduciary Activities- Agency and Trust Funds
- Chapter 13 Accounting for Not-for-Profit Organizations
- Chapter 16 Accounting for Healthcare Organizations

- V.** Resources: McGraw-Hill's Connect system and the text are the primary resources for this course. Connect provides access to the e-book at any time. Connect also provides access to accounting videos, chapter learning objectives, PPTs, narrated PPT shows, Excel templates and iPod content for download.

Course Website: Your course materials are located in Tennessee Tech's "Ilearn" system. You can access Ilearn by using your Tennessee Tech email address and password.

Textbook: To be determined later.

Course Grading: Your grade will be based on your grades on your exams, homework, and the CAFR project as follows:

|              |                   |
|--------------|-------------------|
| Exam #1      | 100 points        |
| Exam #2      | 100 points        |
| Final Exam   | 100 points        |
| Homework     | 50 points         |
| CAFR Project | <u>50 points</u>  |
| Total Points | <u>400 points</u> |

A = 90%+; B =80%+; C = 70%+; D = 60%+; F = below 60%

\*Your final grade will be based on the total number of points you have earned. Your grade will not be adjusted because you need to improve your grade point average or need a grade to graduate or to maintain a scholarship.

#### Homework/Exams:

The homework problems and exams are administered via the Connect system. Because students and teacher typically take vacations during the summer months, I make access available to the homework and exams over wide time frames because it is not feasible to adjust to everyone's schedule. Make up exams are not given, but you should have enough flexibility with the due dates to work around your plans as long as you stay up-to-date with your work. The final exam is mandatory and must be completed by xxxxx.

#### Homework Problems/Learn Smart:

I made the Learn Smart review modules available to you in the Connect system. These modules help you to review the chapter material, but are not a required part of the course do not count towards your grade. On the homework problems, you will have three (3) attempts. The answers and feedback will be available when you submit your assignment. In general, homework is due on Mondays at midnight. You are responsible for keeping up with the deadlines for all assignments.

#### Practice Problems:

Each chapter includes multiple choice exercises which I include in the Connect system as practice questions. Although you do not earn points for these questions, I believe that you will find them to be helpful when preparing for exams.

CAFR Project: I will assign each student a CAFR from a mid-sized metropolitan area and give you a set of questions to answer that relate to each city's financial statements. The completed assignment is due by xxxxx. You should submit your word file (which I have provided you) via "Drop Box" in the Ilearn system. You may collaborate with a fellow student if they are assigned the same CAFR.

Withdrawal Policy: **The last day to drop the class without a grade is xxxxxx. The last day to withdraw and to receive a grade of W (withdrawal) is xxxxxx.** After that date the student must remain in the class and receive a grade (A, B, C, D or F). Any student contemplating withdrawing should give appropriate thought to the consequences of failure to withdraw by the deadlines.

#### ADA Statement

If you have a disability, as defined by the Americans with Disabilities Act (ADA), that might impair your performance in this course, you should contact the TTU Office of Disability Services (ODS). An Accommodation Request (AR) should be completed as soon as possible, preferably by the end of the first week of this course. The ODS is located in the Roaden University Center, Room 112; phone 931-372-6119. For more information, see <http://www.tntech.edu/ttustudenthandbook/disability-services/>.

Personal Services

If you find that personal problems, career indecision, study and time management difficulties, etc. are adversely affecting your successful progress at TTU, you may want to take advantage of the services of the TTU Counseling Center located in the Roaden University Center, Room 307, phone 931-372-3331. For more information, see <http://www.tntech.edu/counsel/home/>.

Inclement Weather Policy

All Tennessee Technological University offices will remain in operation during inclement weather to ensure continuity of services and to meet the needs of our students. In extreme weather conditions, classes and exams on campus and at off-campus locations may be rescheduled or cancelled while the university is open. For further information regarding the University's inclement weather policies, see:

<http://www.tntech.edu/safety/inclementweather/>.

Academic Misconduct Policy: The University's academic misconduct policy is designed to foster a campus-wide climate of honesty and integrity in order to insure that students derive the maximum possible benefit from their work at Tennessee Technological University. Any student who engages in any form of academic misconduct in this course will be subject to the maximum allowed disciplinary action, including failure of the course, suspension, and dismissal. When in doubt about situations, activities, or materials, please ask me immediately. All reports of cheating will be kept completely confidential.

## ACCOUNTING 6260

### Tax Research and Strategy – Spring 2018

- Instructor:** Beth Howard, Ph.D., CPA
- Office Number:** JH 312
- Office Phone:** 931-372-3887
- Email:** BethHoward@tnitech.edu
- Office Hours:** M 10:00 – 11:00, 12:00 – 3:00 and by appointment
- Class Information:** **January 2018 – May 2018**
- Course Description:** A case study course emphasizing research, analysis, development, and communication of solutions to tax-related problems using modern information technology resources.
- Prerequisite(s):** Admission to the Master of Accountancy. ACCT 6210 Tax Management for Entities.

#### **Course Objectives:**

Upon successful completion of this course, you should be able to:

1. Demonstrate mastery of concepts, standards, and practices which are necessary for successful completion of the Regulation section of the CPA exam.
2. Identify tax issues for a variety of situations and tax entities.
3. Locate and evaluate relevant primary and secondary tax authority.
4. Develop defensible conclusions or recommendations after researching a tax issue.
5. Properly cite the Internal Revenue Code, Congressional Committee Reports, Treasury Regulations, Revenue Rulings, Procedures, Technical Advice Memorandums, Letter Rulings, as well as decisions from all courts of original jurisdiction, appellate courts, and the U.S. Supreme Court in the preparation of a research task.
6. Communicate results of tax research clearly and concisely to your target audience.
7. Use tax characteristics of different investment types to develop tax planning strategies.

**Course Components/Content:** This course (as detailed below) consists of two components.

1. Tax research cases and tax case summaries.
2. Tax strategy projects.

#### **Component (1) Tax Research Cases:**

I will provide, through iLearn, instruction about performing tax research and communicating the results of that research. You will apply this instruction by completing four group tax research cases as well as two individual tax research cases. Groups will be made up of three or four students. Group members will be changed for each assignment. Group members will

evaluate each other at the end of the assignment. Individual grades will be adjusted according to the individual's contribution to the project as judged by the other group members. Simply put, if you contribute "very little" to finding the solution and/or composing the communication of the solution, your grade is going to be "very little" of what the group earned on the project. There will be more explicit instructions on the group member evaluations before the first assignment.

Each assignment should be prepared in Microsoft Word and submitted through the "Dropbox" tool in iLearn. Because the communication of your findings is as important as the correctness, you will be graded based on the accuracy of your work as well as proper grammar, spelling, style, and the proper citing of sources. Before submitting your document, please review your work to ensure that sentences are well written, clear, and concise. Also ensure that there are no misspelled words. In other words, your finished product should look the same as if it were prepared by a practicing CPA. TTU's College of Business has developed a communications resource entitled, "EAGLE: Easy Access Guide to Language Excellence" (<http://www.tntech.edu/cob/student-resources/eagle>) if you need some review related to grammar. A well-written document is not the only goal of the research assignments. Your conclusions must also be correct and supported by evidence.

You will also be asked to submit three individual summaries of specific tax cases that I will assign to each of you. As with the research cases, you will be graded on both accuracy and proper grammar, spelling, and style.

**Component (2) Tax Strategy Projects:**

I will provide, through iLearn, instruction related to the Scholes Wolfson framework for tax strategy. This framework approaches tax strategy from an analytical perspective. Its purpose in the course is to: give you a different approach to tax strategy than you are used to, sharpen your analytical skills, give you tools to analyze tax planning issues, and give you some tax policy applications of the strategy models.

You will be required to complete three individual tax strategy projects during the course of the semester. Each of these assignments should be completed in Microsoft Excel and submitted through the "Dropbox" tool in iLearn. These spreadsheets should be formatted in a logical manner and should clearly show the required calculations. More detailed instructions on the tax strategy projects will be given before the first assignment.

**Final Exam:**

You will complete a final exam that will test your understanding of both tax research methods and the tax strategy framework covered in the course. The exam will consist of multiple choice problems, as well as short research and strategy simulations.

**Required Materials:**

*Federal Tax Research*, by Sawyers et al., 10th edition

**Online Research Databases:**

TTU has access to two online tax research databases: RIA and CCH. You may use either for the tax research in this course. **CCH is only accessible from campus computers.** To access CCH from a campus computer, go to the TTU homepage, click on "Library," and click on "Research & Help." Then click on "Databases" and "Business." Select "CCH IntelliConnect."

ABI/Inform is a database containing business periodicals. Sometimes, it is helpful to read an article on a particular tax topic. You may access ABI/Inform from off-campus as long as you have a TTU PC lab account. To access ABI/Inform, go to the TTU homepage, click on "Library," and click on "Research & Help." Then click on "Databases" and "Business." Click on "ABI/Inform Global."

To access RIA, go to the TTU homepage, click on "Library," and click on "Research & Help." Then click on "Databases" and "Business." Click on "RIA Checkpoint." Type in the name of the case, code section, or topic you are trying to find and click "Search."

**Hardware/Software Assistance:** This course uses iLearn. Students unfamiliar with iLearn should immediately obtain details from the TTU DMBA office. ALL other technical advice regarding hardware and software shall be directed to Greg Johnson, DMBA office, mbaproductions@tntech.edu or gkjohnson@tntech.edu.

**Communication:**

E-Mail: Departmental policy is to respond, generally, within two (2) working days. Please keep in mind that the e-mail/chat rooms/discussion boards for this course are **professional communication**, not personal and informal.

**Deadlines:**

***January 29 - Last day to withdraw without a grade***

***April 4 - Last day to drop or withdraw with a grade of "W"***

**Academic Dishonesty:**

I will not tolerate academic dishonesty and will strictly observe university regulations relating to these offenses.

**TTU's Academic Misconduct Policy**

The student has a primary obligation to assist in the maintenance of the academic integrity of the institution granting his degree, and he must conduct himself at all times in a manner above suspicion of academic dishonesty. Plagiarism, cheating, and other forms of academic dishonesty are prohibited, and students involved in academic misconduct, either directly or indirectly as a participant or abettor, are immediately responsible to the instructor of the class, who has the authority to assign an "F" or a zero for the exercise or examination, or to assign an "F" for the course.

**Grading:**

|                                                    |            |
|----------------------------------------------------|------------|
| Group Tax Research Cases (4 @ 75 points each)      | 300        |
| Individual Tax Research Cases (2 @ 75 points each) | 150        |
| Tax Case Summaries (3 @ 50 points each)            | 150        |
| Final Exam                                         | 100        |
| Tax Strategy Project 1                             | 50         |
| Tax Strategy Project 2                             | 100        |
| Tax Strategy Project 3                             | <u>100</u> |
| Total possible                                     | 950        |

90% or more of the possible points = A

80% - 89% of the total possible points = B

70% - 79% of the total possible points = C

60% - 69% of the total possible points = D

Below 60% of the total possible points = F

**Disabilities:**

Students with a disability requiring accommodations should contact the Office of Disability Services (ODS). An Accommodation Request should be completed as soon as possible, preferably by the end of the first week of the course. ODS is located in the Roaden University Center, Room 112, (931) 372-6119, website <http://www.tntech.edu/disability/>.

**Tentative Class Schedule:**

I reserve the right to make changes to the syllabus and schedule at any time at my own discretion. Each week ends at 11:59 PM (Central) on Sunday. All assignments are due by this time.

**Week Ending****Assignments**

|         |                                     |
|---------|-------------------------------------|
| Week 1  | Complete RIA tax research training. |
| Week 2  | Tax Case Summary 1 Due.             |
| Week 3  | Tax Case Summary 2 Due.             |
| Week 4  | Group Tax Research Case 1 Due.      |
| Week 5  | Individual Tax Research Case 1 Due. |
| Week 6  | Tax Strategy Project 1 Due.         |
| Week 7  | Group Tax Research Case 2 Due.      |
| Week 8  | <b>None – Spring Break</b>          |
| Week 9  | Individual Tax Research Case 2 Due. |
| Week 10 | Tax Strategy Project 2 Due.         |
| Week 11 | Group Tax Research Case 3 Due.      |
| Week 12 | Tax Case Summary 3 Due.             |
| Week 13 | Tax Strategy Project 3 Due.         |
| Week 14 | Group Tax Research Case 4 Due.      |
| Week 15 | Review/Prepare for Final Exam.      |

# Tennessee Tech University

## ACCT 6270, Advanced Financial Accounting

### Spring 2018, Online

Last Updated: August 14, 2016

Remember September 11! God Bless America!

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy or Instructor Permission

**Catalog Description:** Theory and problems relating to consolidations and liquidations, international accounting, corporate governance, and partnerships. (Lec 3, Credit 3)

**Course Objectives:** This course is designed to establish the basic foundations and knowledge which will allow for the application of advanced accounting principles in a complex business environment.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.

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#### Course Materials:

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- Textbook: **Fundamentals of Advanced Accounting**, Hoyle, Schaefer, and Douppnik, 6th Edition (**Required**), ISBN 978-0-07-786223-7

*We will be using the Connect Plus version of this text.. This means that you will need both the text AND access to McGraw-Hill's Connect website. You can purchase a new hard copy version of the text with Connect access from the bookstore for around \$278.95, or you can go to the McGraw-Hill Connect website and purchase an e-book [exactly like the hard copy, but online] with the Connect access for \$125.00.*

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## Grading

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Course grades will be determined based on the following schedule.

- **Mid-Term Exam, 150 points each**
- **Comprehensive Final Exam, 150 points**
- **Consolidation Spreadsheet Problems, 100 points**
- **Written Assignments, 100 points**

The above items total to 500 points for the term. Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn 450 points (or 90%), you will receive an "A" for the course.

## Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, oral presentation, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Textbook based homework will be completed submitted using the McGraw-Hill Connect online homework management system.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

We encourage students to help each other with homework. However, you are expected to **DO YOUR OWN WORK**. It is our position that it is virtually impossible for two people to have identical work product unless they have colluded. It is therefore reasonable for us to assume that any work that we determine to be identical or nearly identical to someone else's assignment is the result of Academic Misconduct. In addition, work that appears to be copied from the solutions manual for the text will also be considered unacceptable and will be considered to be the result of Academic Misconduct.

In this class the University Policy on Academic Misconduct will apply. We reserve the right to apply this rule retroactively to previous assignments upon finding a violating instance. All parties involved will receive the same penalty. Here are my recommendations to avoid being accused of academic misconduct:

4. **DO YOUR OWN WORK.**
5. **Make your work unique.**
6. **Do not let anyone else have access to your files.**

If you become subject to penalties as a result of a determination of Academic Misconduct on your part, it is recommended that you follow the procedures in the [Student Handbook](#).

**Examinations:** There will be two examinations during the term and a comprehensive final examination. Those examinations will be available for you to complete online. Students are expected to abide by the terms defined by the instructor. Academic misconduct will be defined as any activity during the examination that is prohibited by the instructor. Due to AACSB accreditation considerations, the Department of Accounting must be able to show efforts designed to insure integrity of the online examination process. To address those considerations, the final examinations for online courses will be proctored using an online examination proctoring service. Online proctoring will cost approximately \$20 per examination. For the Final Exam, students will have the option to take the examination live, on campus. Instructions for using the online test proctoring service will be provided by the instructor in a timely fashion.

**Make-up Exams:** Make-up exams will not be given during the term. Should you miss an exam, the weight of that exam will be added to the weight of the final exam.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu). I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Assignments (See iLearn for Homework Assignments)</u> |
|-------------|----------------------------------------------------------|
| Week 1      | Equity Method of Accounting                              |
| Week 2      | Consolidations on the Date of Acquisition                |
| Week 3 & 4  | Consolidations Subsequent to the Date of Acquisition     |
| Week 5      | Noncontrolling Interest                                  |
| Week 6      | Intercompany Transactions                                |
| Week 7      | Foreign Currency Transactions & Hedges                   |
| Week 8      | Translations of Foreign Currency Financial Statements    |
| Week 9      | Partnerships: Formation and Operations                   |
| Week 10     | Partnerships: Termination of Partnerships                |
| Week 11     | Bankruptcy                                               |
| Week 12     | Sarbanes-Oxley                                           |

# Tennessee Tech University

## ACCT 6281, Professional Development I

### Fall 2017, Online

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Examination of the role of leadership, teambuilding, and technical expertise in professional accounting as it relates to auditing and taxation of entities. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to expose students to concepts of business leadership and teambuilding. In addition, the course will serve as a vehicle for updates on technical topics.

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#### Course Materials:

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- Current Readings

#### Grading

Course grades will be determined based on the following schedule.

- Pre-Work, 250 points
- Team Exercise, 150 points
- Written Assignments, 100 points

The above items total to 500 points for the term. Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn 450 points (or 90%), you will receive an "A" for the course.

#### Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, oral presentation, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Textbook based homework will be completed submitted using the McGraw-Hill Connect online homework management system.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

We encourage students to help each other with homework. However, you are expected to **DO YOUR OWN WORK**. It is our position that it is virtually impossible for two people to have identical work product unless they have colluded. It is therefore reasonable for us to assume that any work that we determine to be identical or nearly identical to someone else's assignment is the result of Academic Misconduct. In addition, work that appears to be copied from the solutions manual for the text will also be considered unacceptable and will be considered to be the result of Academic Misconduct.

In this class the University Policy on Academic Misconduct will apply. We reserve the right to apply this rule retroactively to previous assignments upon finding a violating instance. All parties involved will receive the same penalty. Here are my recommendations to avoid being accused of academic misconduct:

7. **DO YOUR OWN WORK.**
8. **Make your work unique.**
9. **Do not let anyone else have access to your files.**

If you become subject to penalties as a result of a determination of Academic Misconduct on my part, it is recommended that you follow the procedures in Policy on Academic Misconduct.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Topics</u>                                                     |
|-------------|-------------------------------------------------------------------|
| Week 1 & 2  | Readings and Discussion Threads on Leadership                     |
| Week 3 & 4  | Readings and Discussion Threads on the importance of Teambuilding |
| Week 5      | Professional Update                                               |
| Week 6      | Required On-Campus Residency (Friday evening – Sunday afternoon)  |

# Tennessee Tech University

## ACCT 6282, Professional Development II

### Spring 2018, Online

#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Examination of the role of leadership, teambuilding, and technical expertise in professional accounting as it applies to tax research and financial accounting. (Lec 0, Credit 1)

**Course Objectives:** This course is designed to expose students to concepts of business leadership and teambuilding. In addition, the course will serve as a vehicle for updates on technical topics.

**Accreditation Goals:**

- Learning Goal 1: Accounting students will demonstrate awareness of ethical implication of business decisions and will demonstrate knowledge of the applicable professional codes of conduct.

#### Course Materials:

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- Current Readings

#### Grading

Course grades will be determined based on the following schedule.

- Pre-Work, 250 points
- Team Exercise, 150 points
- Written Assignments, 100 points

The above items total to 500 points for the term. Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn 450 points (or 90%), you will receive an "A" for the course.

#### Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, oral presentation, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Textbook based homework will be completed submitted using the McGraw-Hill Connect online homework management system.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted.**

We encourage students to help each other with homework. However, you are expected to **DO YOUR OWN WORK.** It is our position that it is virtually impossible for two people to have identical work product unless they have colluded. It is therefore reasonable for us to assume that any work that we determine to be identical or nearly identical to someone else's assignment is the result of Academic Misconduct. In addition, work that appears to be copied from the solutions manual for the text will also be considered unacceptable and will be considered to be the result of Academic Misconduct.

In this class the University Policy on Academic Misconduct will apply. We reserve the right to apply this rule retroactively to previous assignments upon finding a violating instance. All parties involved will receive the same penalty. Here are my recommendations to avoid being accused of academic misconduct:

10. **DO YOUR OWN WORK.**
11. **Make your work unique.**
12. **Do not let anyone else have access to your files.**

If you become subject to penalties as a result of a determination of Academic Misconduct on my part, it is recommended that you follow the procedures in the [Student Handbook](#).

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## Tentative Class Outline

| <u>Date</u> | <u>Topics</u>                                                     |
|-------------|-------------------------------------------------------------------|
| Week 1&2    | Readings and Discussion Threads on Leadership                     |
| Week 3&4    | Readings and Discussion Threads on the importance of Teambuilding |
| Week 5      | Professional Update                                               |
| Week 6      | Required On-Campus Residency (Friday evening – Sunday afternoon)  |

# Tennessee Tech University

## ACCT 6290, Essential Technology for Accountants

### Summer 2018, Online

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#### Course Information

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**Prerequisites:** Admission to the Master of Accountancy

**Catalog Description:** Examination and application of current technology tools commonly used in the accounting profession including pivot tables, Vlookup tables, data filtering, graphic presentation of data, data security, and data extraction. (Lec 2, Credit 2)

**Course Objectives:** Competency using technology tools common in the practice of professional accounting.

**Accreditation Goals:**

- Learning Goal 4: Accounting students will have broad accounting knowledge across the functional areas of accounting, including Financial Accounting, Taxation, Cost Accounting, and Auditing.

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#### Course Materials:

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- Custom Text

#### Grading

Course grades will be determined based on the following schedule.

- **Examinations (50%)**
- **Discussion Threads (20%)**
- **Written Assignments (40%)**

Your final grade will be based on the percentage of those points that you earn during the term. For example, if you earn or 90%, you will receive an "A" for the course.

#### Course Guidelines

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**ADA Statement:** If you have a disability, as defined by the [Americans with Disabilities Act](#) (ADA), that might impair your performance in this course, please inform your instructor during the first week of the term. Also contact the [TTU Office of Disability Services](#).

**Teaching Method:** Case analysis, problems, class discussion, lecture, and report writing.

**Class Participation:** Where appropriate, active class participation is expected from all students.

**Online Submission of Work:** Becker Promise coursework will be submitted via the internet to Becker CPA Review. Discussion Threads and Written Assignments will be submitted via iLearn.

**Written Communication:** All written assignments will be prepared using either Microsoft Word or Microsoft Excel. Any presentations must be prepared using Microsoft PowerPoint. All written assignments will be submitted as attachments in the Dropbox section of iLearn and will be submitted to Turn-It-In to be examined for originality. Late assignments **will not be accepted**.

We encourage students to help each other with homework. However, you are expected to **DO YOUR OWN WORK**. It is our position that it is virtually impossible for two people to have identical work product unless they have colluded. It is therefore reasonable for us to assume that any work that we determine to be identical or nearly identical to someone else's assignment is the result of Academic Misconduct. In addition, work that appears to be copied from the solutions manual for the text will also be considered unacceptable and will be considered to be the result of Academic Misconduct.

In this class the University Policy on Academic Misconduct will apply. We reserve the right to apply this rule retroactively to previous assignments upon finding a violating instance. All parties involved will receive the same penalty. Here are my recommendations to avoid being accused of academic misconduct:

13. **DO YOUR OWN WORK.**
14. **Make your work unique.**
15. **Do not let anyone else have access to your files.**

If you become subject to penalties as a result of a determination of Academic Misconduct on my part, it is recommended that you follow the procedures in the [Student Handbook](#).

**Examinations:** There will be two examinations during the term and a comprehensive final examination. Those examinations will be available for you to complete online. Students are expected to abide by the terms defined by the instructor. Academic misconduct will be defined as any activity during the examination that is prohibited by the instructor. Due to AACSB accreditation considerations, the Department of Accounting must be able to show efforts designed to insure integrity of the online examination process. To address those considerations, the final examinations for online courses will be proctored using an online examination proctoring service. Online proctoring will cost approximately \$20 per examination. For the Final Exam, students will have the option to take the examination live, on campus. Instructions for using the online test proctoring service will be provided by the instructor in a timely fashion.

**Make-up Exams:** Make-up exams will not be given during the term. Should you miss an exam, the weight of that exam will be added to the weight of the final exam.

**Computer Skills:** Each student should be familiar with word processing and using a spreadsheet package. In addition, each student must be able to access information off of the internet.

**E-Mail:** If you have not activated your TTU e-mail account, you will need to do so. You can obtain instructions from the [D.W. Mattson Computer Center](#) in Clement Hall, 2nd floor. Feel free to

use e-mail to communicate with me at any time you desire at [richardrand@tntech.edu](mailto:richardrand@tntech.edu) . I will primarily use iLearn e-mail to correspond with the class. I check my e-mail daily and so should you.

**International Business:** The course will include a unit on international accounting topics.

**Important Notice:** Policies and procedures relating to Academic and Classroom Conduct shall apply to this course. Consult your Student Handbook for guidance. Cheating or using the work of another as your own are both considered academic misconduct.

## **Tentative Class Outline**

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**Date**                      **Assignments (See iLearn for Homework Assignments)**

To Be Determined

Appendix D  
2012 AACSB Accreditation Letter



May 8, 2012

James Jordan-Wagner  
Dean  
Tennessee Technological University  
College of Business  
Johnson Hall, Room 101  
Peachtree Street, PO Box 5025  
Cookeville, TN 38505-0001

Via Email: [jordanwagner@tntech.edu](mailto:jordanwagner@tntech.edu)

Robert D. Fesler  
Chair, Accounting Department  
Tennessee Technological University  
College of Business  
Johnson Hall, Room 101  
Peachtree Street, PO Box 5025  
Cookeville, TN 38505-0001

Via Email: [dfesler@tntech.edu](mailto:dfesler@tntech.edu)

Dear Dean Jordan-Wagner and Dr. Fesler:

It is my pleasure to inform you that the Peer Review Team recommendation to extend maintenance of accreditation for the undergraduate degree program in Accounting offered by the College of Business is concurred with by the Accounting Accreditation Committee and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of your school and its Accounting Programs.

One purpose of peer review is to stimulate further continuous improvement of quality programs. As noted in the team report, your School is to be commended on the following strengths and effective practices:

1. There is a very high (up to 75%) involvement of faculty in AOL processes.
2. Faculty members have a real appreciation for upper administrative leadership effectiveness and response to budget cuts.
3. The Accounting Department is active in Continuing Education. Six yearly events that average more than 40 participants each are offered on the TTU campus every year.
4. These events are considered highly productive in promoting strong alumni relations and in promoting the Accounting Department throughout the Upper Cumberland area. TTU's Beta Alpha Psi Chapter has been recognized every year throughout the 2007-2011 cycle as "superior." In fact, superior status has been achieved 14 years in a row.
5. In addition, it is expected that TTU's Beta Alpha Psi Chapter will continue to achieve "superior" status throughout the foreseeable future.

Additionally, in the interest of continuous improvement, Tennessee Technological University should closely monitor the following item, as identified within the Peer Review Team Report, and incorporate them in your ongoing strategic planning initiatives:

The Association to Advance Collegiate Schools of Business

777 South Harbour Island Blvd  
Suite 750  
Tampa, Florida 33602-5730 USA

813-769-6500 Tel  
813-769-6559 Fax  
[www.aacsb.edu](http://www.aacsb.edu)

## Appendix E Minimum GPA and Retention Policies

### **Master of Accountancy Minimum GPA Requirements**

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A MAcc student is required to maintain a cumulative grade average of at least B (3.0) in all courses taken for degree purposes. Not more than six (6) hours of credit below a B grade will be allowed. If a grade of C is assigned in a MAcc-related course, the course may be repeated. However, both the original grade and the grade for repeat will be counted in the cumulative average. A MAcc degree course may be repeated only one (1) time and no more than two (2) MAcc degree courses may be repeated. In addition, any student receiving a D or an F in a MAcc degree course shall be dismissed from the program.

### **Probation for Unsatisfactory Performance**

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A graduate student is required to maintain a cumulative grade point average of at least "B" on all graduate courses taken as a graduate student. When a student's cumulative average on courses falls below 3.0, but not less than 2.00, the student will be placed on probation. If the cumulative average falls below 2.00, the student will be dismissed.

If the term average, on all courses presented as part of the hours required for graduation, during any semester is less than 2.00, the student's record will be reviewed and the student may be placed on probation.

A graduate student who has been dismissed for unsatisfactory performance may request reinstatement, provided he/she produces evidence of extenuating circumstances that would prevent dismissal. Appeal procedures may be found in TTU Policy 281, Graduate Student Dismissal, Reinstatement, and Appeal Procedures.



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Academic Affairs

**Agenda Item:** Approval of Change in Graduate Admissions Policy: M.A. Degree in Department of Counseling and Psychology

Review       Review + Action       Action

No action required.

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**PRESENTERS:** Dr. Bahman Ghorashi, Provost and Vice President for Academic Affairs

**PURPOSE & KEY POINTS:**

The proposed change in admission policy will incorporate our "Fast Track" program. As such, students who have successfully completed TTU's Fast Track program and meet all other requirements for admission to graduate school may be exempted from taking the GRE.



**TENNESSEE BOARD OF REGENTS**  
**Academic Proposal Form for All New Programs**

**COVER PAGE**

*This form is submitted with all proposals requiring Board approval to the TBR Vice Chancellor for Academic Affairs. The COVER PAGE may be submitted as a PDF. All other forms should be submitted as MSWord documents.*

Please remember to submit only one proposal with related support documents per e-mail.

**Sponsoring Institution(s):** Tennessee Technological University

**Proposal Statement:** Change in Graduate Admissions Criteria for MA in Counseling and Psychology

**Degree Designation [or] Type of Certificate:**

M.A. in Educational Psychology & Counselor Education  
Formal Degree Abbreviation Title of Proposed Program to be established or impacted

**Concentrations:** (if applicable)

Educational Psychology, School Psychology, School Counseling, Clinical Mental Health Counseling, Case Management and Supervision

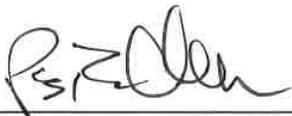
**Anticipated Delivery Site(s):** Main Campus TTU

**Proposed CIP Code:** NA

**Proposed Implementation Date:** Spring, 2017

**Cooperative/Collaborative Partners:** NA

For more information contact: Dr. Barry Stein / 931-372-3562  
Name Telephone

**Institutional Approval:**  11/17/2016  
Signature of President (required) Date

*The Cover Page documents the President's support and that the proposal has been reviewed and approved through the established institutional processes. Collaborative programs require the President's signature from all participating institutions.*

### TTU Internal Cover Form (Required for All Proposals)

Please refer to the TTU Academic Affairs website for New Programs and Program Modifications before developing a proposal.

<http://www.tntech.edu/academicaffairs/new-programs/>

Degree Designation or Type of Certificate Master of Arts

M.A. in Educational Psychology & Counselor Education  
Formal Degree Abbreviation Title of Proposed Program to be established or impacted

Concentrations: Educational Psychology  
(if applicable) School Psychology  
Clinical Mental Health Counseling  
School Counseling  
Case Management and Supervision

Proposed Implementation Date: Spring 2017

For more information contact: Dr. Barry Stein / 931-372-3562  
Name Telephone

Committee Approvals:

|                                                                 |                                        |
|-----------------------------------------------------------------|----------------------------------------|
| University Curriculum Committee<br>(for undergraduate programs) | Approval Date: <u>NA</u>               |
| Graduate School Executive Committee<br>(for graduate programs)  | Approval Date: <u>October 4, 2016</u>  |
| Admissions and Credits Committee<br>(if applicable)             | Approval Date: <u>NA</u>               |
| Academic Council                                                | Approval Date: <u>November 9, 2016</u> |

College Approval: [Signature] / 11/11/16  
Signature of Dean Date

Graduate School Approval: [Signature] / 11/11/16  
(if graduate program) Signature of Dean of Graduate Studies Date

Academic Affairs Approval: [Signature] / 11-11-16  
Signature of Provost Date

Revised 3/2014



**Actions Subject to the 30 Day Review Process**  
**or Signature of the Vice Chancellor**

*Please refer to TBR Policy 2:01:01:00, TBR Guideline A-010, and THEC Policy A1:0 and A1:1 before developing a proposal.*

**INSTRUCTIONS:** Please respond to each question. If the question is not applicable, please use “NA” **and** include a brief explanation of why the question is not applicable to the proposed action. The form will expand to allow space as needed and must be **submitted to the TBR Vice Chancellor for Academic Affairs or Vice Chancellor of Community Colleges as appropriate an MSWord document.**

**INSTITUTION:** Tennessee Technological University

**PROPOSAL:** Change in Graduate Admissions Policy: M.A. Degree in Department of Counseling & Psychology

**PROPOSED EFFECTIVE DATE:** Spring 2017

**PURPOSE:** (Goals and Objectives in keeping with Institutional Mission) This change in admission policy will incorporate our “Fast Track” program.

**NEED/RATIONALE:** (What is the justification for making this proposal at this time?) This change will better align admission policy with our Fast Track program.

**IMPACT:** There will be little impact to the program.

**PLANS FOR ACCREDITATION:**

(Identify the source and **projected date** of Professional accreditation if applicable; SACS notification, if Required, and if a substantive change, the scope of the substantive change. If there are no plans to seek Specialized accreditation, please provide reasons.)

**Type of Change (Check all those that apply):**

\_\_\_\_\_ Name change for existing program

\_\_\_\_\_ Change of degree designation for an existing academic program or concentration per written recommendation of a disciplinary accreditation body or to more accurately represent the title to the workplace. Documentation must accompany the change request.

\_\_\_\_\_ Change of degree designation for an existing academic program or concentration when the change involves a significant curriculum shift in redefining the program’s purpose.

\_\_\_\_\_ Change/Add degree designation for existing programs

\_\_\_\_\_ Consolidate an existing academic program

\_\_\_\_\_ Consolidate existing academic programs regardless of degree designations for Performance Funding purposes only

\_\_\_\_\_ Conversion of an existing ground program to a fully on-line program (Indicate with or without maintaining the existing ground program)

\_\_\_\_\_ Curriculum modifications which increase or decrease total hours required for a degree.

\_\_\_\_\_ Substantive Curriculum Modification (i.e., 9 or more SCH at the community college, 18 or more SCH undergraduate, 9 or more at graduate, or 50% or more certificate) in an existing academic program. Provide a side-by-side comparison of the existing and proposed curriculum.

The proposed program requires completion of \_\_\_\_ SCH distributed as follows:

| <u>Curriculum Component</u>                            | <u>SCH Required</u> |
|--------------------------------------------------------|---------------------|
| General Education                                      |                     |
| Major Field Core (required of all students in program) |                     |
| Concentration (courses specific to the concentration)  |                     |
| Electives (may be guided or general electives)         |                     |
| Other (specify, i.e.)                                  |                     |

TOTAL SCH:

No. of new courses: \_\_\_\_\_ with \_\_\_\_\_ credit hours

No. of SCH impacted by the revision since last TBR action \_\_\_\_\_

\_\_\_\_\_ Establish a certificate less than 24 SCH (Provide the curriculum, justify the demand for the requested certificate and any alignment with other existing programs or certificates)

\_\_\_\_\_ Establish a new concentration or MINOR (**justify the demand and show side-by-side**

**comparison of proposed curriculum along with the curriculum for any other concentrations or minors within the existing degree.)** (Minors may be approved by the Vice Chancellor for Academic Affairs or referred to the Board.)

\_\_\_\_\_ Establish a new academic unit (specify department, division, college, school, campus sponsored centers not seeking Center of Excellence/Emphasis status through the THEC, centers within existing academic units, institutes, bureaus, campus, etc.) (Attach a current and proposed organizational chart.) **The THEC has established additional requirements which must be attached to this request which may be located at [http://www.tn.gov/thec/Divisions/AcademicAffairs/academic\\_programs/THEC%20Administrative%20Units%20Form%20Feb%2027%202015.pdf](http://www.tn.gov/thec/Divisions/AcademicAffairs/academic_programs/THEC%20Administrative%20Units%20Form%20Feb%2027%202015.pdf). This action will be reviewed with Executive signature action by the THEC.)**

\_\_\_\_\_ Establish a free standing degree program from an existing concentration with a steady enrollment and graduation rate for a period of at least three years may request to be recognized as a freestanding degree if the establishment of the concentration as a degree does not compromise the remaining degree and does not require new faculty resources.

\_\_\_\_\_ Establish a free standing degree program from an existing concentration **for more accurate Representation of title to the workplace.** (See TBR policy 2:01:01:00 II (m) for performance funding implications.)

\_\_\_\_\_ Establish a new academic unit or reorganization resulting in a net gain of an academic unit (i.e., department, on-campus center, institute, bureau, division, school, or college). This action also requires approval by the THEC Executive Director.

\_\_\_\_\_ Establish an articulation agreement between institutions

\_\_\_\_\_ Establish an Off-Campus Site/Off Campus Center. In keeping with the THEC Policies, the THEC Off-Campus Site /Center Approval Forms must be submitted for review. No announcements may be made regarding opening new site or center until the THEC approval is granted per THEC Policy 1.0.60B

\_\_\_\_\_ Extend an existing **degree** program to be delivered 100% at an off-campus location. (Extension to 100% off-campus delivery requires additional action if the location of delivery is to be converted from a “site” to a “center.”)

\_\_\_\_\_ Inactivation of an existing program or concentration (If a program is not reactivated within a period of three years, the program will automatically be terminated and removed from the Academic Inventory by December of that year.)

\_\_\_\_\_ Reactivation of a program that was placed on inactivation within the past 3 years  
Date of inactivation: \_\_\_\_\_ Date of proposed reactivation: \_\_\_\_\_

\_\_\_\_\_ Termination with or without phase-out of an existing program or concentration

\_\_\_\_\_ Policy Revision: Admission/Progression/Graduation (institutional or program specific)  
**(Attach the current and proposed policy as a side-by-side comparison)**

X  Other  Change in Admissions Criteria

3. Indicate Program, Certificate and Concentration Change as Reflected in the Academic Program Inventory:

| Before the Proposed Change<br>(List as it now appears on the official Academic Program Inventory at THEC) |        |          | After the Proposed Change<br>(List as it should appear on the official Academic Program Inventory at THEC, once approved.) |        |          |
|-----------------------------------------------------------------------------------------------------------|--------|----------|----------------------------------------------------------------------------------------------------------------------------|--------|----------|
| Title of Old Program or Certificate Option<br>(Include all existing concentrations before revision.)      | Degree | CIP Code | Title of New Program Certificate, or Concentrations existing after revision is approved.                                   | Degree | CIP Code |
|                                                                                                           |        |          |                                                                                                                            |        |          |

**4. \*Attach a copy of the "before and after" curriculum or organizational chart, as applicable, and a rationale for the proposed change. For policy changes, include the current and proposed policy. Whenever possible a side-by-side comparison is preferred.**

5. Intended implementation date for program change:  Spring 2017

6. For terminations, date phase-out period will end: \_\_\_\_\_

(If the phase-out period is greater than 1 year for certificates or 3 years for any other program, explain why more time is needed.)

**7. If any new costs are anticipated, attach the THEC Financial Projections Form.**

8. Describe the anticipated impact for students, personnel, fiscal resources, and other clientele.

## **Proposed Changes in Admissions Requirements for MA in Counseling and Psychology**

### **Current Admission Requirements Counseling & Psychology:**

#### **Master of Arts Degree Admission Criteria**

Students pursuing graduate study in the Department of Counseling and Psychology can select from among several concentrations that are designed to lead to licensure in the State of Tennessee or that lead to non-licensure degrees.

#### **Admission Criteria:**

The Department offers admission to applicants who appear to have the highest potential for graduate study and who have the disposition to be successful in their concentration. The minimum admission requirements are:

1. A bachelor's degree from an accredited institution.
2. Satisfactory undergraduate grade point average, usually a minimum of 2.75 on a 4.0 scale.
3. Enough undergraduate training in psychology to do graduate work in the chosen concentration.
4. Three acceptable letters of recommendation for graduate study from faculty members or other persons who have adequate knowledge of the applicant's professional qualities or potential for success as a graduate student.
5. A score of 400 (old format) or 146 (new format) on the verbal portion, and 400 (old format) or 140 (new format) quantitative portions of the GRE® General Test (GRE) along with a 4.0 score on the analytical writing portion.

Satisfying minimal standards, however, does not guarantee your admission. Admission decisions are based on departmental review, using a combination of factors, including an interview to evaluate dispositions for professionals in the chosen concentration.

Students may be admitted with provisional status if they do not meet all of the criteria above but do meet the minimum requirements of the graduate school and are approved for provisional status by the departmental admissions committee. Provisional status will limit students to a maximum of nine (9) hours before the departmental admissions committee makes a recommendation for full admission. To advance from provisional to full admission a student must earn a 3.0 GPA on the nine (9) semester hours of graduate study in the concentration and be approved by the departmental admissions committee.

#### **Evidence of English Language Proficiency**

All applicants from countries in which the official language is not English are required to submit evidence of proficiency in English equivalent to level 9 in FLS.

## **Proposed Admission Requirements Counseling & Psychology:**

### **Master of Arts Degree Admission Criteria**

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#### **Admission Criteria:**

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3. Enough undergraduate training in psychology to do graduate work in the chosen concentration.
4. Three acceptable letters of recommendation for graduate study from faculty members or other persons who have adequate knowledge of the applicant's professional qualities or potential for success as a graduate student.
5. A score of 400 (old format) or 146 (new format) on the verbal portion, and 400 (old format) or 140 (new format) quantitative portions of the GRE® General Test (GRE) along with a 4.0 score on the analytical writing portion. **Students who have successfully completed TTU's Fast Track program and meet all other requirements for admission to graduate school may be exempted from taking the GRE.**

Satisfying minimal standards, however, does not guarantee your admission. Admission decisions are based on departmental review, using a combination of factors, including an interview to evaluate dispositions for professionals in the chosen concentration.

Students may be admitted with provisional status if they do not meet all of the criteria above but do meet the minimum requirements of the graduate school and are approved for provisional status by the departmental admissions committee. Provisional status will limit students to a maximum of nine (9) hours before the departmental admissions committee makes a recommendation for full admission. To advance from provisional to full admission a student must earn a 3.0 GPA on the nine (9) semester hours of graduate study in the concentration and be approved by the departmental admissions committee.

#### **Evidence of English Language Proficiency**

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**\*Proposed changes in red**



## Agenda Item Summary

**Date:** March 23, 2017

**Division:** Board of Trustees

**Agenda Item:** Meeting Dates in 2017 and First Quarter of 2018

Review

Review + Action

Action

No action required

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**PRESENTER:** Chair

**PURPOSE & KEY POINTS:** Proposal for meeting dates in 2017 and first quarter 2018

1. Wednesday & Thursday, June 7-8, 2017
2. Thursday, August 17, 2017 (one-day meeting followed by THEC's training day for Trustees and Presidents on Friday, August 18, 2017)

**OR**

Wednesday & Thursday, September 13-14, 2017

3. Wednesday & Thursday, December 6-7, 2017
4. Wednesday & Thursday, March 21-22, 2018 (TTU Spring break March 5-9; Putnam County Schools Spring break, (anticipated) March 12-16)