

Passion and Perseverance: GRIT in Accounting

by Elizabeth Grace Murphy

A thesis presented to the Honors College of Middle Tennessee State University in partial fulfillment of the requirements for graduation from the University Honors College.

Fall 2020

Passion and Perseverance: GRIT in Accounting

by Elizabeth Grace Murphy

APPROVED:

Dr. Tammy Waymire, Thesis Director
Professor, Department of Accounting

Dr. Andrea Kelton, Second Reader
Associate Professor, Department of Accounting

Dr. Rebekka King, Thesis Committee Chair
Associate Professor, Honors College

Acknowledgements

I would like to show gratitude and appreciation to all my professors that have influenced and pushed me throughout my time at Middle Tennessee State University. Without the Jones College of Business and MTSU, I would not be the woman that I am today.

First, I would like to thank my thesis advisor, Dr. Tammy Waymire for the constant advice and guidance along the way. She was the individual that introduced me to Grit. Dr. Waymire has been patient, encouraging, and supportive throughout this journey. This project would not have been successful without her.

I would also like to thank my second reader, Dr. Andrea Kelton. She has provided great feedback and encouragement for me throughout this project.

I would also like to thank the Honors College for giving me the opportunity to complete this project. The Honors College has motivated me and helped me grow into a strong leader.

Finally, I would like to thank God, my friends, and family for the patience and support that they have given me. I am so grateful for God and the strength that He has given me to get through the trials and journey of life. My friends have been so encouraging and uplifting during this project and my college career. I would like to thank Trey for always loving and caring for me during every step of my thesis and accounting degree. His support has helped me become the student and woman that I am today. Also, I am grateful for my family and their constant love. Specifically, I would like to thank my Aunt Storme. She has provided reviews of many iterations of this project. I admire her

love for reading and writing. I truly would not be where I am today without their love and patience.

Abstract

The primary purpose of this project is to examine the relationship of an individual student's Grit score with his or her raw exam scores in an upper-level division accounting course. Each Grit score is measured based on an evaluation of results from surveys distributed to accounting students at Middle Tennessee State University. The exam scores of each student were collected to compare to the Grit score. This information shows a positive linear relationship between students' Grit scores and raw exam scores. Students majoring in accounting will be able to use this information to understand that high-performing accounting students in upper-level accounting courses have higher Grit scores.

Table of Contents

Acknowledgements	Error! Bookmark not defined.
Abstract.....	iv
List of Figures.....	vi
I: Introduction.....	1
I: Method	5
III. Results	7
IV: Personal Reflection	11
V. Conclusion.....	16
Bibliography	18
IRB Approval Letter.....	20

List of Figures

Figure 1	8
Figure 2	9
Figure 3	10

I: Introduction

The business world requires the expertise of professionals from diverse and challenging careers. One of the most difficult and important business careers is accounting. Accounting is the language of business, the process of recording, analyzing, and reporting financial statements to the public (Spiceland). This process is important to individuals who are stakeholders. A stakeholder is an individual that shows interest in an entity. These individuals are shareholders, creditors, and the public (Spiceland). Without the field of accounting, the world would lack important financial reports and information about businesses. Also, without this profession, stakeholders would not have the information needed to make decisions about companies, nonprofit organizations, and governments. According to the U.S. Bureau of Labor Statistics, the average growth rate in accounting careers is five percent from 2018 to 2028 (Bureau of Labor Statistics). While there is growth, and therefore opportunity, within the field, there is no doubt that it is a challenging career and requires true passion and perseverance to be successful.

There are a variety of reasons people choose to study accounting. Accounting shows the inner workings of different business entities. This profession provides information about many entities such as manufacturing companies, retail companies, and healthcare practices. Through their work within an industry, accountants have the knowledge and ability to monitor the financial side of that industry. An accountant creates a budget, advises an organization on financial changes, and determines how it can improve. Also, accounting provides many different areas for an individual to work. An accounting professional has the ability to work as an Advisor, Auditor, or Tax Specialist.

People who are open to challenges, enjoy flexibility, and are willing to grow, choose the field of accounting. However, students might choose accounting based on other factors. Some stereotypes suggest that an individual with a dull personality is more fit for the accounting profession. But studies show that people with creativity are successful in this field. Saemann and Crooker state, "...Such stereotypes about the profession would likely discourage the interest of creative individuals before they could see that there are elements of the public accounting environment which would appeal to them: the ever changing clients, new problems and challenges, and variety in work"(Saemann and Crooker, pgs. 3-4). In other words, the profession's elements should attract individuals with a higher level of creativity.

An individual pursuing accounting has passion, perseverance, and motivation due to the challenges of the field (Saemann and Crooker, pgs. 2-5). These characteristics constitute Grit. Angela Duckworth is a researcher and author of the book titled *Grit: The Power of Passion and Perseverance*. She is a professor at the University of Pennsylvania teaching psychology and CEO of Character Lab. Duckworth defines Grit as, "passion and perseverance for long term goals..." ("Q&A"). Not only could this apply to the career of accounting, but also to other goals throughout life. Duckworth also describes Grit by what it is not, "Grit isn't talent. Grit isn't luck. Grit isn't how intensely, for the moment, you want something..." ("Q&A"). In other words, Grit is how passionate and determined an individual is towards a desired goal. Research shows that self-control is also associated with the level of Grit of an individual. (Duckworth and Gross, pg. 1-7). A

person must have Grit to be successful at his or her goals. This applies to the accounting career due to its challenging nature.

Along with goal setting, an individual must have Grit to pursue and succeed in the field of accounting. To determine an individual's level of Grit, Duckworth created a scale to derive a score related to passion and perseverance. This scale measures the level of Grit and its two subcomponents—passion and perseverance. This scale is created to scientifically measure an individual's Grit level (Duckworth and Yeager). Duckworth tested this scale with individual cadets from the United States West Point Military Academy, participants in the National Spelling Bee, and an Ivy League undergraduate class. The average Grit scores are similar across the three groups (Matthews and Davis, pg. 1092). The results consistently showed, across all areas tested, an association between high Grit scores and success in both the long-term and the short-term.

As an accounting student at Middle Tennessee State University, I can confirm that it takes true Grit to become a successful accountant. Throughout my experience with the accounting courses at the university, it has taken passion, perseverance, and motivation to continue this difficult degree. This major is a challenging one at many universities. A study was conducted on an upper-level accounting course at Purdue University and concluded accounting is a difficult topic to master (Waples and Darayseh, pg. 89). This was shown through the decrease in average GPAs before and after the student was enrolled in Intermediate Accounting (Waples and Darayseh, pg. 89). In addition to this, the university requires some accounting courses to be passed with a grade of C or better. The article discusses that the grade point average for an Intermediate upper level

accounting course was approximately 2.5 (Waples and Darayseh, pgs. 88-89). This research relates to the idea that the accounting degree is a challenging goal to achieve.

As Angela Duckworth has shown, it takes a high level of Grit to succeed in the long- term. The ability to be a successful accountant requires the ability to stay determined and motivated. It is not the amount of talent or skill that one has, but rather the amount of determination. Although Grit has been studied in multiple areas, it has not been extensively studied in accounting. Therefore, I will examine Grit in the accounting program at MTSU to determine whether Grit is associated with academic success.

II: Method

This research project was conducted over one semester at Middle Tennessee State University. A sample of 33 students in an upper-level elective accounting course, including senior undergraduate and graduate students, was used to collect data for the project. The students completing the survey entered the last four digits of their student identification number. This process ensured that there were no duplicate surveys and allowed matching of the survey and exam scores. This also kept information confidential. Each student was given the Grit Scale survey at the beginning of the course. Before completing the survey, the students were required to answer questions regarding the consent to use the information. This survey consists of eleven questions that reveal information about the passion and perseverance of each student. The survey questions were obtained from the article “Development and Validation of the Short Grit Scale (Grit-S)” by Angela Duckworth and Patrick Quinn.

The students were given the answer choices of not like me at all, not much like me, somewhat like me, mostly like me, and very much like me. Using these responses, I calculated an average Grit score for each student. The questions of the Grit survey are based on two components, passion and perseverance. Due to this, I also calculated a

passion score and a perseverance score for each student. Scores range from 1 to 5. A score of 1 represents a low level of Grit. A score of 5 represents a high level of Grit.

The average grit, passion, and perseverance scores in this setting are comparable to a prior study on Grit. The prior study involved adults aged 25 to 34. This research determined the average grit score, consistency of interest, and perseverance of effort (Duckworth and Quinn, pg. 166). According to the research, the average Grit score of this sample was 3.2. The consistency of interest score, relating to passion, was 2.9. The perseverance of effort score was 3.6 (Duckworth and Quinn, pg. 168). In this sample, perseverance scores are higher than passion scores. This was also true for scores for the accounting students at MTSU. The average Grit score is 3.47. The average passion score is 3.07 and the average perseverance score is 3.31.

Along with the Grit survey, the students were required to take three exams as part of the accounting course. The collection of this data was important in evaluating the nature of the relationship between Grit and raw exam scores. The raw exam scores were used to understand exactly how many points the students received for answering the test questions correctly. This information helps compare the Grit score to a high level of improvement versus a low level of improvement. Overall, the measure of each of the student's Grit score was tested to determine its association with test performances.

III. Results

I created graphs to depict the results from this study. This representation assists in comparing each students' Grit and exam score. Three graphs are presented. Also, the graphs below are a visual to help compare the relationship of a raw exam score and Grit score. The Grit score is presented on the x-axis of the data chart. The exam score is labeled on the y-axis of the graph. The solid trendline in each of the following graphs shows a linear relationship between the Grit and exam scores. This liner trendline was fit due from a regression.

Figure 1: Exam 1

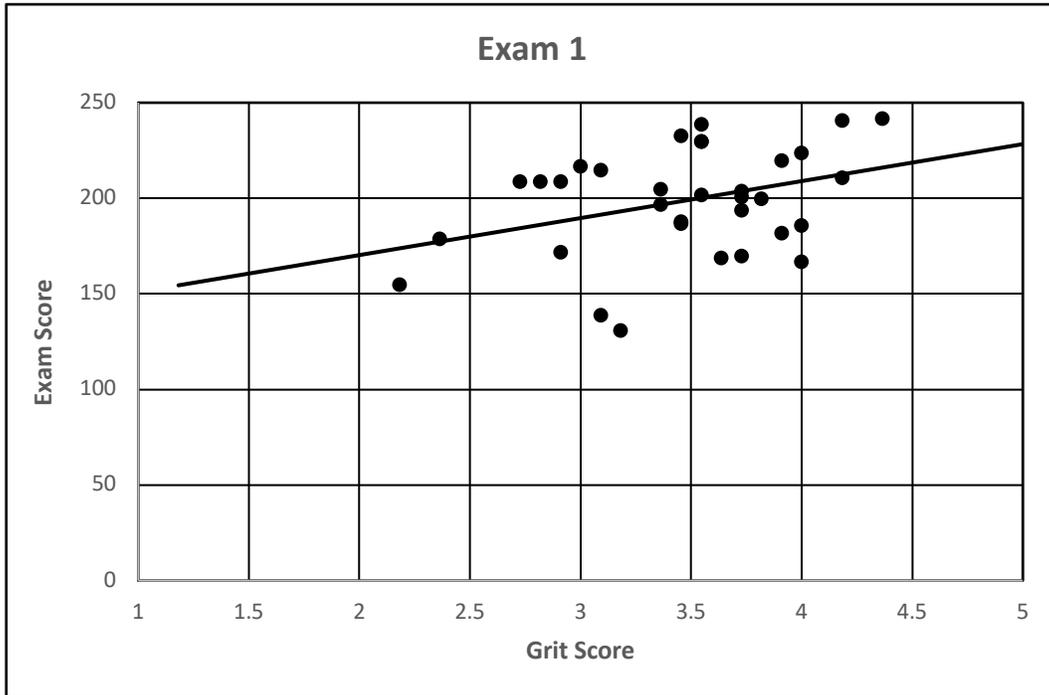


Figure 1

Figure 1 is a representation of the Grit score and first exam score of each of the 33 accounting students. As the graph shows, a large quantity ($n=27$) of the students have Grit scores of 3 or greater. Students with a high Grit score prove to score on the higher end of the exam score range. There are 2 students that did not score a passing exam grade (exam score $< 150/250$: 60%). There is a linear relationship shown in the figure. This relationship between the two variables is shown by the trendline.

Figure 2: Exam 2

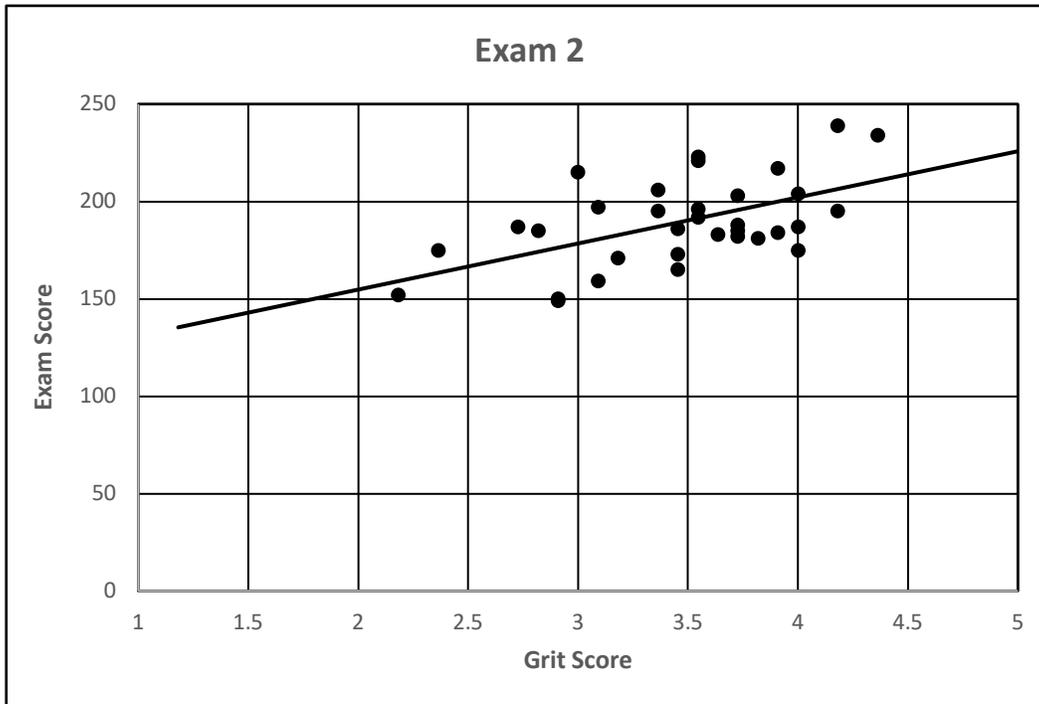


Figure 2

Figure 2 also represents the relationship between Grit scores and exam scores. This relationship shown is also linear. For the second exam, every student scored above a failing grade (exam score > 150/250; 60%). As compared to Figure 1, the student's exam scores improved. Also, the student with the Grit-score closest to 4.5 scored one of the highest exam scores in both Figure 1 and Figure 2. Overall, the students performed much better on Exam 2 than Exam 1.

Figure 3: Exam 3

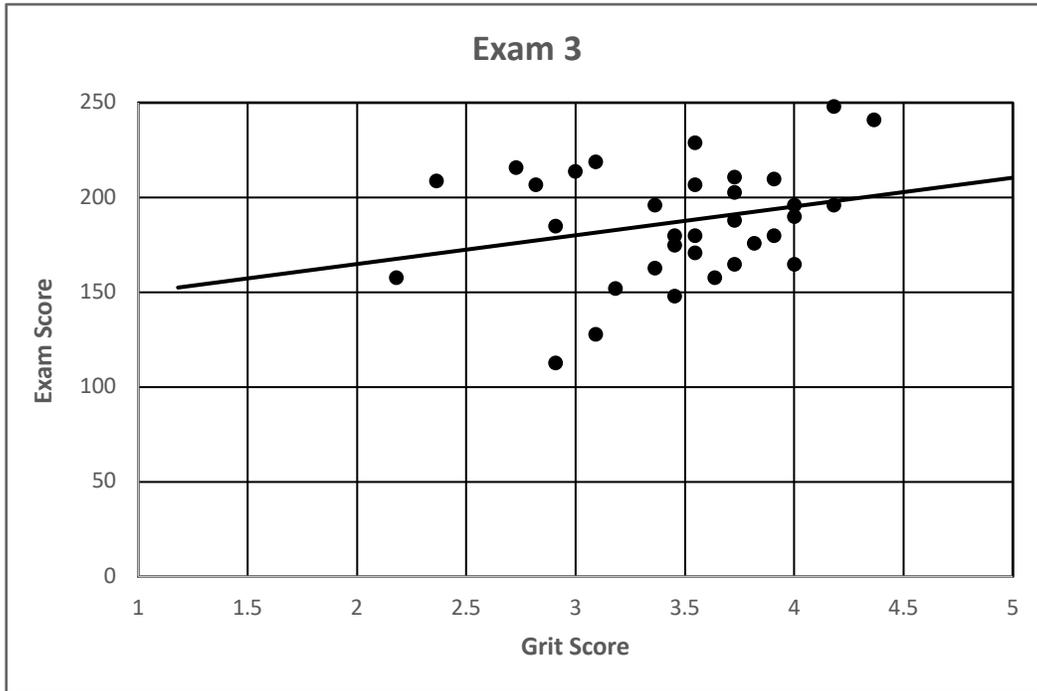


Figure 3

This figure shows the linear relationship of the Grit score and exam 3 scores. Overall, this graph shows a greater amount of variation from the trendline. A few of the students scored below a passing grade. A majority (n= 18) of the students with a Grit score between 3.5 and 4 scored an exam score that is passing or greater. The same student with a Grit score of nearly 4.5 continued to score one of the highest exam scores.

In summary, the data shows that students that have a higher Grit scores performed higher on the exams. The opposite is true for students that have lower Grit scores. Also, the exam scores for Exam 1 were lower than those from Exam 2. Overall, there were two students that had a Grit score of 4 or greater that performed consistently well on the

exams throughout the semester. These students had a raw exam score of 200 and above. Along with this, there were two students that did not score above 150 points on Exam 3.

IV: Personal Reflection

When I started my first semester of college, I had no clue what I wanted to do for the rest of my life. College was so far out of my comfort zone. I attended a small, rural high school in Bell Buckle, Tennessee. It was a major obstacle for me to transition from this small school to the largest university in the state of Tennessee. At times, this change

was exhausting and stressful for me. Although this experience was overwhelming, I believe that my motivation and determination helped me become the student that I am today. In the spring semester of my Freshman year, I declared accounting as my major.

Principles of Accounting I was the course that first introduced me to the topic of accounting. This class was when I first started to see the little glimpse of Grit that I had as a student. This Grit consisted of countless hours of studying for exams, rewriting notes, and rereading the chapters in the textbook. I found an interest in accounting and I was passionate about it. I wanted to do well in my first accounting course, and I did. The professor of this course wanted me to take a specific course for accounting majors to determine if I truly wanted to pursue a degree in accounting.

Principles of Accounting II for accounting majors was one of the most challenging courses I had taken at that point in my college career. It prepared me academically and professionally. This class encouraged me to work with an effort beyond what I thought was possible. Each week, I spent 15 to 20 hours studying for this one class. I took my first exam and made a very low grade. Although this grade discouraged me, I was determined to continue to work hard and study the subject with full passion. Instead of studying because I needed to pass a course, I studied to learn the material because I was genuinely interested in accounting. As I continued throughout the course, I gradually improved my exam scores and learned the subject with true interest. At this stage in my college career, I had no knowledge of Grit or what it involved. It was in Intermediate Accounting I that I found one of my top characteristics as a student and young professional.

I sat in Intermediate of Accounting I as a Junior in college. Prior to this course, I heard horror stories about its level of difficulty. On the first day of class, Dr. Tammy Waymire gave the entire class a lecture about the challenge of the course and the accounting profession in its entirety. It was in this class that I was first introduced to Grit. Dr. Waymire mentioned that passion and perseverance are what makes up the level of Grit. She also mentioned that she believed that each one of us could be successful in the course depending on the level of Grit that we had. I kept this statement in the back of my mind as I studied for the first exam. I studied a great amount and took the first exam. I received my grade back for the first exam and was not pleased with the results. However, this encouraged me to work and learn the topic with more passion. Throughout the rest of the class, I improved greatly as I took the exams. For me, this was the course which I realized what Grit truly meant.

As I looked more into the studies of Grit, I knew that my level of Grit must have been above average. I have had to maintain a high level of Grit to be a successful student and future professional. I believe that I chose the accounting profession because of its level of challenge. As an accounting student, I have seen that working hard and maintaining Grit gives great results. Personally, I do not think that I would have continued my degree in accounting had I not had a high level of Grit. This degree is challenging and requires passion to be successful. Overall, it requires an individual to have Grit.

Although the accounting courses that I have taken have shown me my own level of Grit, the year 2020 has also shown me just how important it is to be passionate and to

have perseverance. In the spring of this year, I started my Intermediate of Accounting II and Introduction of Federal Income Tax classes. After the first month of being in class, COVID-19 caused MTSU to teach and learn virtually. During this time, I had to have the highest level of Grit ever. As if my accounting courses were not challenging on their own, learning virtually was the ultimate challenge. Honestly, there were many times that I did not believe that I was going to make it to the end of the semester. A quote by Angela Duckworth encouraged me throughout this time. She said, “there are no shortcuts to excellence. Developing real expertise, figuring out really hard problems, it all takes time—longer than most people imagine....you've got to apply those skills and produce goods or services that are valuable to people....Grit is about working on something you care about so much that you're willing to stay loyal to it...it's doing what you love, but not just falling in love—staying in love” (Duckworth pg. 54). This quote is one that encouraged me to keep pushing and working hard for what I love, accounting. I believe that the faculty and administration of the university had a high level of Grit. They were passionate for students and had a goal of being successful throughout the pandemic. This time was difficult for me as an accounting student. While I spent many hours watching online lectures and completing exams online, I was also interviewing virtually with some of the biggest accounting firms in the world. This time was full of ambiguity and self-reflection.

Currently, as I sit in my last semester of undergraduate studies at Middle Tennessee State University, I am able to reflect on how my Grit has grown since my first semester of college. Duckworth explains that interest, practice, purpose, and hope are

qualities that assist in growing Grit. My interest was determined in my first accounting class. I had no clue what I wanted to pursue for my degree. I figured this out by searching and attempting different possibilities. Although I did not always pass an exam, I continued to practice the topic because I enjoyed it. As cliché as it sounds, practice really did make perfect for me as an accounting student. I found my purpose within the accounting profession. This was important for me to notice while I worked at the challenging topics throughout each of my accounting courses. Finally, I had hope. This hope stemmed from the encouragement and testimonies from professors and accounting professionals. Without these four qualities, I know that my passion and perseverance would not have grown as I continued my accounting degree. This is crucial for me to remember as I near the ending of my degree and enter the business world.

As I conclude my personal reflection, I want to answer a few questions. Why is Grit important to me? Grit is important to me because it has gotten me to where I am today. I believe that my testimony can provide a sense of hope for a student that may not know what he or she wants to pursue in college. Why do I care about Grit? I care because I believe that every person has some level of Grit towards something. This level of Grit is what makes this world function the way that it does today. Why do I care about Grit in the accounting profession? I know firsthand that coursework is not easy. It is true that this profession requires a high level of Grit. The past experiences that I have had with accounting and Grit have led me to evaluate it more closely as I write my thesis. My overall goal for this project is to show that every individual has an element of Grit concerning a specific hobby, career, or assignment. The research that I have provided

shows that Grit is necessary for academic success in accounting. My hope is that other students evaluate Grit in other areas of study and share the results. Overall, Grit has changed my life for the better. Passion and perseverance towards accounting have determined my future.

V. Conclusion

It takes a high level of Grit to succeed in the long-term. The two components of Grit are passion and perseverance. From the perspective of an accounting student, Grit is a characteristic that one must have to achieve the CPA certification and degree. Therefore, there is a positive linear relationship between Grit score and exam performance.

To determine the level of Grit, one must observe the level of passion and perseverance. This measure is crucial to both careers and long-term goals. An individual that has a higher level of Grit could perform at a higher level than those with lower Grit. This relationship is important to evaluate when determining overall goals in a major field of study or life.

It is possible for the level of Grit to grow throughout the life of an individual. As students' progress within a major field of study, they may grow their initial level of Grit (Duckworth, pg. 92). If the level of Grit does change, there will be improvements to the level of performance. In other words, exam scores would be higher in the beginning of the course and progress throughout the course. However, it is important for the student to have the determination to achieve the goal of improving his or her exam performance.

In the future, it would be beneficial to look at the growth of Grit in accounting students. This could be achieved by first starting with the Accounting 2125 course, Principles of Accounting II for Accounting Majors, at MTSU. From this beginning accounting course, the Grit scores could be collected from a set group of students. As these same students' progress in their accounting programs, an individual could collect

and evaluate the level of performance for each student. This could help show the growth in Grit from a beginner level course to upper-level division courses. It is important to know and understand that Grit is associated with higher test performance. In the future, I would expect for the accounting faculty to evaluate the level of Grit each student has over the course of their accounting classes. This information would be valuable to show the relationship between the performance on exams and Grit scores. Also, it would be interesting to apply this information of Grit and evaluate the possible growth of Grit in students. As an accounting student at MTSU, I hope that this study assists other accounting students to learn and grow in their level of Grit as they pursue an accounting degree.

Bibliography

- Bureau of Labor Statistics, U.S. Department of Labor, "Accountants and Auditors: Occupational Outlook Handbook." *U.S. Bureau of Labor Statistics*. 4 September 2019, www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm. Web. Accessed 28 January 2020.
- Blay D., Allen and Fennema, M. G. "Are Accountants Made or Born? An Analysis of Self Selection into the Accounting Major and Performance in Accounting Courses and on the CPA Exam." *Issues in Accounting Education*, vol. 32, 2017, pp. 33-50. Web. Accessed 7 April 2020.
- Duckworth, Angela. "A New York Times Best Seller." *Angela Duckworth*. angeladuckworth.com/. Accessed 2 February 2020.
- Duckworth, Angela. *Grit The Power of Passion and Perseverance*. Scribner, 2016.
- Duckworth, Angela. "Q&A." *Angela Duckworth*, angeladuckworth.com/qa/. Web. Accessed 2 February 2020.
- Duckworth, Angela and Gross, James. "Self-Control and Grit: Related but Separable Determinants of Success." *Current Directions in Psychological Science*, 2014, pp. 1-7. Web. Accessed 12 April 2020.

- Duckworth, Angela and Quinn, Patrick D. "Development and Validation of the Short Grit Scale (Grit-S)." *Journal of Personality Assessment*, vol. 91, no. 2, 2009, pp. 166–174. Accessed 5 May 2020.
- Duckworth, Angela and Yeager, David. "Measurement matters: assessing personal qualities other than cognitive ability for educational purposes." *Educational Researcher*, vol. 44, no. 4, 2015, pp. 237-251. Accessed 11 April 2020.
- Matthews D., Michael and Kelly R. Davis. "Grit: Perseverance and Passion for Long-Term Goals." *Journal of Personality and Social Psychology*, vol. 92, no. 6, 2007, pp. 1087-1011. Web. Accessed 30 September 2020.
- Saemann, P. Georgia and Crooker, J. Karen. "Student perceptions and its effect on decisions to major in accounting." *Journal of Accounting Education*, vol. 17, 1999, pp. 1-22. Web. Accessed 7 April 2020.
- Smith J. Kenneth, et al. "Resilience as a coping strategy for reducing departure intentions of accounting students." *Accounting Education*, vol. 29, no.1, 2020, pp. 77-108. Web. Accessed 6 April 2020.
- Spiceland, J. David, et al. *Intermediate Accounting*. McGraw-Hill Education, 2020. Print.
- Swain R. Monte and Olsen, Joseph Kari. "From Student to Accounting Professional: A Longitudinal Study of the Filtering Process." *Issues in Accounting Education*, vol. 27, no.1, 2012, pp. 17-52. Web. Accessed 6 April 2020.
- Waples, Elaine and Darayseh, Musa. "Determinants Of Students' Performance In Intermediate Accounting." 2005 Vol 2, No. 12, *Journal of College Teaching & Learning*, vol. 2, no. 12, 2005, pp. 87-92. Web. Accessed 13 April 2020.

IRB

INSTITUTIONAL REVIEW BOARD

Office of Research Compliance,
010A Sam Ingram Building,
2269 Middle Tennessee Blvd
Murfreesboro, TN 37129



IRBN007 – EXEMPTION DETERMINATION NOTICE

Tuesday, February 11, 2020

Principal Investigator **Tammy R. Waymire** (Faculty)
Faculty Advisor NONE
Co-Investigators Elizabeth Grace Murphy
Investigator Email(s) *tammy.waymire@mtsu.edu; egm3b@mtmail.mtsu.edu*
Department Accounting

Protocol Title ***Evaluating GRIT in Accounting Student***
Protocol ID **20-1117**

Dear Investigator(s),

The above identified research proposal has been reviewed by the MTSU Institutional Review Board (IRB) through the **EXEMPT** review mechanism under 45 CFR 46.101(b)(2) within the research category (2) *Educational Tests*. A summary of the IRB action and other particulars in regard to this protocol application is tabulated as shown below:

IRB Action	EXEMPT from further IRB review***	Date	2/11/20
Date of Expiration	7/31/2021		
Sample Size	150 (ONE HUNDRED AND FIFTY)		
Participant Pool	Healthy adults (18 or older): MTSU Students (Accounting Majors)		
Exceptions	NONE		

Mandatory Restrictions	Participants must be 18 years or older Informed consent must be obtained from the participants Identifying information must not be collected
Restrictions	All restrictions for exemption apply. Mandatory active informed consent with age-verification. NOT approved for online data collection.
Approved IRB Templates	IRB Templates: In-Person Informed Consent and IRB Flyer Non-IRB template: NONE
Funding	NONE
Comments	NONE

***Although this exemption determination allows above defined protocol from further IRB review, such as continuing review, MTSU IRB will continue to give regulatory oversight to ensure compliance.

IRBN007 Version 1.3
Office of Compliance

Revision Date 05.22.2018 Institutional Review Board
Middle Tennessee State University

Summary of Post-approval Requirements:

The investigator(s) indicated in this notification should read and abide by all applicable post-approval conditions (refer “*Quick Links*” below for more information):

- PI must close-out this protocol by submitting a final report before **7/31/2021**; if more time is needed to complete the data collection, the PI must request an extension. **Failure to close-out (or request extension) may result in data collected using this protocol or withholding student diploma.** including
- IRB approval must be obtained for all types of amendments, such as:
 - Addition/removal of subject population and sample size
 - Change in investigators
 - Changes to the research sites – appropriate permission letter(s) from may be needed if the study will be conducted at a non-MTSU location
 - Alternation to funding
- Modifications to procedures must be clearly described in an addendum request form and the proposed changes must not be incorporated without an approval
- The proposed change must be consistent with the approved protocol and comply with exemption requirements
 - Research-related injuries to the participants and other events , such as, deviations & misconduct, must be reported within 48 hours of such events to compliance@mtsu.edu

Post-approval Protocol Amendments:

The current MTSU IRB policies allow the investigators to implement minor and significant amendments that would not result in the cancellation of the protocol's eligibility for exemption. **Only THREE procedural amendment requests will be entertained per year. This amendment restriction does not apply to minor changes such as language usage and addition/removal of research personnel.**

Date	Amendment(s)	IRB Comments
NONE	NONE.	NONE

Post-approval IRB Actions:

Date	IRB Action(s)	IRB Comments
NONE	NONE.	NONE

Mandatory Data Storage Requirement: All research-related records (signed consent forms, investigator training and etc.) must be retained by the PI or the faculty advisor (if the PI is a student) at the secure location mentioned in the protocol application. The data must be stored for at least three (3) years after the study is closed. Additionally, the Tennessee State data retention requirement may apply (*refer "Quick Links" below for policy 129*). Subsequently, the data may be destroyed in a manner that maintains confidentiality and anonymity of the research subjects. **The IRB reserves the right to modify/update the approval criteria or change/cancel the terms listed in this notice.** Be advised that IRB also reserves the right to inspect or audit your records if needed.

Sincerely,

Institutional Review Board
Middle Tennessee State University

Quick Links:

- Post-approval Responsibilities: <http://www.mtsu.edu/irb/FAQ/PostApprovalResponsibilities.php>
- Exemption Procedures: <https://mtsu.edu/irb/ExemptPaperWork.php>
- MTSU Policy 129: Records retention & Disposal: <https://www.mtsu.edu/policies/general/129.php>

IRBN007 – Exemption Determination Notice

Page 2 of 2

