

Appendix F: Outcomes Mapped to Courses
 College of Business & Economics MPA Program
 Assurance of Learning: Objectives, Traits, and Actions
 Adopted February 2013

Objectives After completing the MPA program, students should be able to:	Traits	Course(s)	When Measured (via the MPA Exam)	Actions Taken
Demonstrate the requisite knowledge (e.g., facts, assumptions, etc.) to: (Specialized, Technical Knowledge)	a. Measure and record transactions and events. b. Report the effects of transactions and events (e.g., prepare financial statements and tax returns).	ACCOUNT 751 ACCOUNT 756 ACCOUNT 757	Spring 2012 Fall 2012	
Solve unstructured problems in complex accounting situations. (Problem Solving)	a. State the problem clearly and precisely. b. Analyze and interpret information, using relevant (1) laws, rules, and regulations (e.g., FASB) and (2) principles and practices (e.g., GAAP, IFRS). c. Recommend and/or justify an appropriate solution to the problem.	All MPA Accounting Courses (ACCOUNT)	Spring 2012 Fall 2012	

<p>Analyze the determining and/or competing factors in a situation, predict their effects, and recommend acceptable solutions</p> <p>(Critical Thinking)</p>	<p>a. Identify options, including taking into account their relative advantages and disadvantages.</p> <p>b. Evaluate information by focusing on facts, making necessary assumptions, and discarding irrelevant information.</p> <p>c. Weigh the evidence, draw well-reasoned conclusions, and/or adjust opinions when new information is presented.</p>	<p>All MPA Accounting Courses (ACCOUNT) and FNBSLW 542</p>	<p>Spring 2012</p> <p>Fall 2012</p>	
<p>Identify ethical issues in an accounting situation and apply a reasoned-based (moral) value system to those issues.</p> <p>(Ethical Behavior)</p>	<p>a. Demonstrate an understanding and apply appropriate internal control principles and other techniques to prevent, detect, and investigate fraud in specific situations.</p> <p>b. Demonstrate an understanding of the vocabulary, theoretical frameworks, and techniques by which ethical situations in business can be evaluated.</p>	<p>ACCOUNT 767</p>	<p>Spring 2012</p> <p>Fall 2012</p>	