

## **Learning Goals for the MPA Program**

The College of Business at West Texas A&M University seeks to prepare students in the Master of Professional Accounting (MPA) degree program for careers in business and to foster their professional growth and advancement via the key learning goals. The key learning goals for the MPA are as follows:

- Goal 1: Professional Communication: Graduates of the MPA program will be effective communicators.
- Goal 2: Critical Thinking: Graduates of the MPA program will be analytical thinkers and problem solvers.
- Goal 3: Business Environment: Graduates of the MPA program will be aware of ethical, global, and social ramifications of business and accounting decisions.
- Goal 4: Accounting Integration: Graduates of the MPA program will be knowledgeable in accounting and its functional support of organizations.

## **Learning Objectives for the MPA Program**

### Goal 1: Professional Communication:

Objectives:

- 1.1 **Communication:** Demonstrate capacity to convey accounting information in both technical and non-technical terms.
- 1.2 **Technology:** Demonstrate proficiency in the use of accounting information software packages to process information and computers and/or networks to effectively complete tasks.

### Goal 2: Critical Thinking:

Objectives:

- 2.1 **Critical Thinking:** Demonstrate capacity to use analytical tools to analyze complex accounting problems and recommend feasible solutions.

### Goal 3: Business Environment:

Objectives:

- 3.1 **Business Ethics:** Demonstrate capacity to recognize and evaluate ethical dimensions of accounting decisions and effects on stakeholders.
- 3.2 **Global Business Environment:** Demonstrate knowledge of the issues involved in conducting business in a diverse, global environment.

### Goal 4: Accounting Integration:

Objectives:

- 4.1 **Core Knowledge:** Demonstrate knowledge of accounting principles generally accepted in the United States of America (GAAP) for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
- 4.2 **Professional Standards:** Demonstrate understanding of auditing procedures, standards, and rules of professional conduct.
- 4.3 **Application:** Demonstrate understanding of tax laws applied to personal and business decisions.

**Traits, Standards, and/or Rubric for the MPA Program**

**Goal and Objective 1.1: Communication Form (MPA)**

Course: \_\_\_\_\_ Semester: \_\_\_\_\_ Year: \_\_\_\_\_ Student: \_\_\_\_\_

<b>TRAIT</b>	<b>UNACCEPTABLE</b>	<b>ACCEPTABLE</b>	<b>EXEMPLARY</b>
<b>Deliver an organized and persuasive oral presentation that demonstrates focus, effective visuals, and time management</b>	Message is without clear purpose. Fails to use coherent organizational structure, follow logical progression within ideas, or use appropriate visuals.	Message has a clear and appropriate purpose. Uses a clear and coherent organizational structure, follows logical progression within ideas, and employs appropriate visuals.	Message has an exceptionally clear and appropriate purpose. Uses an exceptionally clear and coherent organizational structure, follows logical progression within ideas, and employs appropriate visuals.
<b>Create a clear and organized research paper that employs appropriate tools</b>	Composition flawed in the clarity of the report, its organization, or its development. Writing style detracts from clarity.	Accomplishes the goals of the assignment. Demonstrates good composition skills, although writing style may suffer minor flaws.	Clearly accomplishes the goals of the assignment. Demonstrates excellent composition skills, effective organization, appropriate supporting materials, and effective writing style.
<b>Collaborate effectively in a team environment on a course project</b>	Collaborates in a one-sided manner. Does not effectively or productively contribute to task completion of the team.	Collaborates effectively, making valuable contributions to a group effort and group analysis, but with imbalanced contributions among team members.	Collaborates exceptionally well, improving the ability of the group to effectively and efficiently meet goals with in an environment of clear communication and direction.

**Goal and Objective 1.2: Technology Assessment Form (MPA)**

Course: \_\_\_\_\_ Semester: \_\_\_\_\_ Year: \_\_\_\_\_ Student: \_\_\_\_\_

<b>TRAIT</b>	<b>UNACCEPTABLE</b>	<b>ACCEPTABLE</b>	<b>EXEMPLARY</b>
<b>Proficient in the use of business and accounting application software packages</b>	May enter data and get output, but only weakly understands the logic of the program and its capabilities.	Understands the data needs and basic programming abilities of applications and can use it to generate useful output.	Thoroughly understands the capabilities and limitations of computer applications and can use it to generate useful output.
<b>Ability to select appropriate technology and information processing techniques to solve problems relating to accounting applications</b>	Requires significant assistance with the selection of appropriate technology resources to solve problems. Often does not understand appropriate technology techniques to solve problems.	With minimal assistance, selects appropriate technology resources to solve problems. Understands appropriate technology techniques to solve problems.	Independently and effectively develops strategies to complete task while using appropriate technology resources. Clearly understands appropriate technology techniques to solve problems.
<b>Ability to utilize computers and/or networks to effectively analyze and solve problem</b>	Analysis is inappropriate with too many errors and/or inconsistencies.	Analysis is appropriate with minor errors and/or inconsistencies.	Analysis is appropriate with no significant errors and/or inconsistencies.

### Goal and Objective 2.1: Critical Thinking Assessment Form (MPA)

Course: \_\_\_\_\_ Semester: \_\_\_\_\_ Year: \_\_\_\_\_ Student: \_\_\_\_\_

<b>TRAIT</b>	<b>UNACCEPTABLE</b>	<b>ACCEPTABLE</b>	<b>EXEMPLARY</b>
<b>Ability to formulate an effective strategy for solving problems</b>	Develops a strategy, but includes misconceptions about an important tool or framework need to solve the problem.	Develops a satisfactory strategy, but one or more key strategy elements related to the problem are missing.	Develops a complete strategy. Strategy includes all needed key elements to solve the problem.
<b>Ability to implement an effective strategy for solving problems</b>	Prepares problem analysis that includes fundamental misunderstanding of a tool or framework needed to solve the satisfactorily solve the problem.	Prepares analysis needed to solve the problem, but conclusions and/or recommendations lack depth.	Synthesizes an effective strategy to determine desired results and devise a coherent plan for solving the problem.
<b>Ability to defend and support an appropriate decision</b>	Data selection, analysis, and/or conclusions are not objective or logical.	Decision is appropriate and defensible. Data selection is appropriate and the analysis is sound but not creative.	Decision is appropriate and defensible. Data selection is thorough and thoughtful. Analysis extends beyond replication of textbook examples.

**Goal and Objective 3.1: Business Ethics Assessment Form (MPA)**

Course: \_\_\_\_\_ Semester: \_\_\_\_\_ Year: \_\_\_\_\_ Student: \_\_\_\_\_

<b>TRAIT</b>	<b>UNACCEPTABLE</b>	<b>ACCEPTABLE</b>	<b>EXEMPLARY</b>
<b>Detection</b>	Little or no recognition of the ethical issue and unable to ascertain what must be decided.	Demonstrates ability to recognize the ethical issue and ascertains what must be decided.	Demonstrates ability to describe the ethical issue in detail and ascertains exactly what must be decided.
<b>Considers Stakeholders</b>	Inability to describe the legitimate rights and responsibilities of multiple stakeholders within business activities.	Demonstrates ability to use one or more ethical frameworks in describing the legitimate rights and responsibilities of multiple stakeholders within business activities.	Demonstrates ability to compare and contrast multiple ethical frameworks in describing the legitimate rights and responsibilities of multiple stakeholders within business activities.
<b>Chooses an Action</b>	Has difficulty identifying appropriate course of action among alternatives. No integration of actions across multiple stakeholders.	Formulates an appropriate plan of action that partially integrates multiple stakeholder considerations in the analysis.	Formulates an appropriate plan of action reflecting the benefits and risks of action and fully integrates multiple stakeholder considerations in the analysis.

**Goal and Objective 3.2: Global Business Environment Assessment Form (MPA)**

Course: \_\_\_\_\_ Semester: \_\_\_\_\_ Year: \_\_\_\_\_ Student: \_\_\_\_\_

<b>TRAIT</b>	<b>UNACCEPTABLE</b>	<b>ACCEPTABLE</b>	<b>EXEMPLARY</b>
<b>Identification of Global Factors</b>	No or incomplete identification of some of the following relevant global business factors: cultural, economic, environmental, historical, legal, political, or social.	Identification of most of the relevant global business factors.	Clear and some detailed identification of relevant global business factors.
<b>International Trade Theories</b>	Demonstrates rudimentary understanding of international trade theories and applications.	Demonstrates understanding of international trade theories and applications.	Demonstrates thorough understanding of international trade theories and applications.
<b>Analysis of Global Factors</b>	Rudimentary analysis of impact of global factors.	Some analysis of impact of global business factors with minor inaccuracies in the analysis.	Clear, accurate, and detailed analysis of global business factors.
<b>Application of Analysis to Accounting</b>	Application of analysis to specific accounting issues incorrect, unclear, or significantly incomplete.	With some limitation, appropriate application of analysis to specific accounting issues with valid conclusions and recommendations.	Clear application of analysis to specific accounting issues with valid conclusions and recommendations.

