

University of Northern Iowa
Department of Accounting
Master of Accounting Program
Learning Assurance Program

The University of Northern Iowa Master of Accounting (MAcc) Learning Assurance program involves a series of steps. The following summary describes those steps as well as the timeline and status of the program.

1. ***Identify desired student learning outcomes (SLOs) for graduates of the MAcc program.***

During the Spring 2008 semester, at a Department meeting, Accounting faculty approved six SLOs for the MAcc program. These SLOs were further refined via a faculty survey conducted by EduMetry Inc.¹ The six expanded SLOs are as follows.

▪ **Technical Skills in Accounting**

Graduates will be technically competent. They will be able to identify, comprehend, and apply appropriate professional accounting rules and standards. They will understand current issues and emerging trends in accounting standards.

▪ **Professional Research Skills**

Graduates will demonstrate professional research skills. They will be able to identify a research question, use professional databases to identify and access appropriate authoritative guidance, evaluate the relative strength of authoritative guidance as well as different sources of information, and analogize from existing rules and guidance to problems not explicitly addressed by authoritative sources.

▪ **Problem Solving / Analytical Skills**

Graduates will demonstrate effective problem solving and analytical skills. They will be able to work with both structured and unstructured problems, identify central issues and assumptions, recognize important relationships, synthesize evidence, deduce conclusions from information or data provided, and interpret whether conclusions are warranted.

▪ **Oral and Written Communication Skills**

Graduates will demonstrate effective oral and written communication skills. They will be able to organize written and spoken thoughts into a cohesive narrative, articulate one's views in a logical and persuasive manner, deliver effective oral presentations, write convincingly, logically, and concisely, without mechanical and

¹ The UNI College of Business has hired EduMetry to assist with the Learning Assurance process in the MBA and MAcc programs.

grammatical errors, and be able to use modern techniques of business writing (e.g. memos, letters, and reports).

▪ **Technology Skills**

Graduates will demonstrate effective technology skills. They will recognize when technology may be effectively used, be able to: utilize current technology to research and solve problems, and be competent in word processing, spreadsheet, and presentation applications,

▪ **Ethical Awareness**

Graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting. They will be able to identify and apply legal and professional ethical standards applicable to the accounting profession, identify ethical concerns in situations commonly faced by accountants, identify alternative decisions in analyzing an ethical dilemma, be able to identify the impacts of business actions on external shareholders, identify trade-offs and make business decisions consistent with stated personal and professional values, and possess a strong work ethic.

2. Map the desired SLOs into the MAcc curriculum to identify which courses contribute towards the development of these outcomes.

During the Spring 2008 semester, through the review of syllabi and an EduMetry survey, the MAcc SLOs were mapped into the following MAcc courses: 120:229 Financial Accounting Theory, 120:214 Applied Professional Research, 120:236 Advanced Accounting Systems, 150:201 Law for the Professional Accountant, and the experiential requirement (internship). These courses were used for the mapping as they are the core set of classes that all MAcc students are required to complete. This mapping will continue to be refined as the Learning Assurance process continues. However, the initial results indicate that all SLOs are addressed in at least one required course.

3. Develop appropriate measurement instruments for evaluating SLOs.

The MAcc Learning Assurance Coordinator (Mary Christ) worked with EduMetry during the Summer 2008 in developing a set of rubrics to be used in assessing each of the six SLOs. These rubrics will be further refined as they are used in the MAcc during the 2008-09 and 2009-10 academic years. Additionally, during the 2008-09 academic year, assessment tools will be developed for use with the internship requirement.

4. Assess the students' achievement level on each of the SLOs.

Student assignments will be evaluated against the developed rubrics to assess skill levels in each of the six SLO areas. This initial assessment process will be completed during Fall 2008 in the Applied Professional Research and the Financial Accounting Theory courses. During Fall 2009, SLOs will be assessed in the Advanced Accounting Systems and Law for

the Professional Accountant courses. This process will involve EduMetry, working with faculty teaching the courses, customizing the rubrics for specific course assignments. Once the faculty member is in agreement with the rubric and EduMetry's evaluation, EduMetry will apply the rubrics to entire sets of student assignments and compile and summarize the data. Once evaluation tools are completed for the internship, both the required internship paper and employer internship evaluations will also be used as sources of learning assurance data.

5. *Use the assessment information to evaluate current curriculum, plan future curricular changes, and make appropriate changes in resource allocations.*

Once data has been collected on all SLOs, an ongoing process of continuing to collect and evaluate the results will begin. Faculty will receive the learning assurance reports and will be responsible for discussing and proposing curriculum revisions as appropriate.

6. *Reinitiate the process.*