

CENTRAL NEW MEXICO COMMUNITY COLLEGE
ASSESSMENT REPORT
Due to SAAC by October 15

PART 1: CONTACT & PROGRAM IDENTIFICATION

Report Year and Contact Information:			
<u>2014-2015</u> Academic Year	<u>Carol Rogers</u> Contact Person	<u>crogers25@cnm.edu</u> Email	<u>224-4000 x50073</u> Phone Number

Subject of this Assessment Report:		
Program: <u>Accounting</u> <input type="checkbox"/> Certificate <input type="checkbox"/> AA <input type="checkbox"/> AS <input checked="" type="checkbox"/> AAS	Gen Ed Area: _____ Applicable to: <input type="checkbox"/> AA/AS <input type="checkbox"/> AAS	Discipline Area: _____

PART 2: EVIDENCE OF OVERALL PROGRAM EFFECTIVENESS

Summary of Program Successes:
<p>The number of Accounting AAS degrees awarded decreased to 46 in the 2014-2015 academic year, but the number of Accounting AAS declared majors increased from 785 in the 2013-2014 academic year to 803 in the 2014-2015 academic year. Also, the job placement rate increased from 77.4% in 2012-2013 to 86% in 2013-2014.</p>

Description and Evaluation of Recent Changes Made in Support of Student Learning:
<p>No recent changes have been made.</p>

PART 3: REPORT ON RECENT ASSESSMENT OF STUDENT LEARNING

Student Learning Outcome(s) Assessed: <small>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</small>	Classes/Cohorts Assessed:
<p>1. Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.</p>	<p>Acct 2999, Capstone Course</p>

2. Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	Acct 2420, Computerized Accounting
3. Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity.	Acct 2999, Capstone Course
4. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	Acct 2230, Cost Management Accounting
5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	Acct 2102, Intermediate Accounting, 1B

Measurement Tool(s) Used:	Enter X's for type of tool				Initial Achievement Target or Expectation:
	Internal	External	Direct	Indirect	
<i>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</i>					
Outcome 1: Acct 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem.	X		X		75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.
Outcome 2: Acct 2420, Common Final Exam.	X		X		75% of students will receive a score of 75% or higher on this Final Exam.
Outcome 3: Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems and the individual taxation problems.	X		X		75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.
Outcome 4: Acct 2230, Common Project.	X		X		75% of students will receive a score of 75% or higher on the Common Project.
Outcome 5: Acct 2102, Common Writing Assignment.	X		X		75% of students will receive a score of 75% or higher on this common writing assignment.

Assessment Findings:
Outcome #1: The achievement target for Outcome #1 was met. 86.27% of students received a score of 75% or better on the Accounting Outcome Exams bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem. The overall average grade on the

Accounting Outcome Exam for these specific problems was 84.39%.

Outcome #2: The achievement target for Outcome #2 was met. 75.93% of students received a score of 75% or better on the Acct 2420 common final exam. The overall average grade on the common final exam was 80.95%.

Outcome #3: The achievement target for Outcome #3 was met. 88.24% of students received a score of 75% or better on the Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems and the individual taxation problems. The overall average grade on the Accounting Outcome Exam for these specific problems was 89.05%.

Outcome #4: The achievement target for Outcome #4 was met. 89.66% of students received a score of 75% or higher on the Acct 2230, Cost Management Accounting, common project.

Outcome #5: The achievement target for Outcome #5 was met. 92.06% of students received a score of 75% or higher on the Acct 2102, Intermediate Accounting IB, common writing assignment.

Analysis and Interpretation of Assessment Findings:

Outcome #1: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on these specific Accounting Outcome Exam problems increased by 5.6%. The overall average grade on the Accounting Outcome Exam for these specific problems increased from 82.69% to 84.39%.

Outcome #2: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on the Acct 2420 common final exam decreased by over 8%.

Outcome #3: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on these specific Accounting Outcome Exam problems increased by 9.57%. The overall average grade on the Accounting Outcome Exam for these specific problems increased from 83.23% to 89.05%.

Outcome #4: The Acct 2230 Common Project is being used for the first time in the 2014-2015 academic year as the assessment tool for this Outcome. The Cost Management team will continue to monitor both the grades and the assigned common project itself to ensure that this assessment tool continues to be a viable measure of this outcome.

Outcome #5: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on this common writing assignment increased by 8.73%. The Intermediate Accounting team will continue to monitor both the grades and the assigned common writing assignment itself to ensure that this assessment tool continues to be a viable measure of this outcome.

Action Plan in Support of Student Learning:

Outcome #2: The Acct 2420 team discussed the reason for this 8% decline in the common final exam scores when compared to prior year and one possible reason was the implementation of a grading rubric and changes to the Final Exam. The team is meeting to review the exam for any common errors made by the students to determine why these errors are being made.

Recommendations, Proposals, and/or Funding Requests:

n/a

PART 4: EMBEDDED OUTCOMES

Critical Thinking and Life Skills/Teamwork Development within Programs:
a) Please describe how Critical Thinking assessment is embedded within your program assessment.
b) Please describe how Life Skills/Teamwork assessment is embedded within your program assessment.
a) Throughout the courses in the Accounting AAS degree, critical thinking skills are used. One specific example is in the Acct 2102 writing assignment where students are assigned an ethics case or other research case.
b) Life Skills/Teamwork assessment is done in a variety of ways including, but not limited to, group activities/assignments and having students present current events articles. Future discussions will be held with the accounting faculty on how to better define and implement life skills and teamwork into this program.

PART 5: ASSESSMENT CYCLE PLAN (Copy and paste from original plan if unchanged)

Cycle Years:	Plan Description:
2011/2012-2015/2016	This plan is used to access the Accounting AAS Degree so to provide a consistent process for documenting and reporting outcome results and actions taken as a result of this assessment.

Student Learning Outcomes:	When Measured:	Where Measured:	How Measured:
1. Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.	2015-2016	Acct 2999	Acct 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem.
2. Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	2015-2016	Acct 2420	Acct 2420, Common Final Exam
3. Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic	2015-2016	Acct 2999	Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems and the individual

complexity.			taxation problems.
4. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	2015-2016 2016-2018	Acct 2230 Acct 2999	Acct 2230, Common Project Acct 2999, Accounting Outcome Exams, managerial accounting problems.
5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	2015-2016	Acct 2102	Acct 2102, Common Writing Assignment
6.			
7.			
8.			
9.			
10.			