

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

PART 1: CONTACT & PROGRAM IDENTIFICATION

Report Year and Contact Information:			
<u>2015-2016</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 checked="" type="checkbox"/> Certificate <input type="checkbox"/> AA <input type="checkbox"/> AS <input 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:
The number of Accounting certificates awarded decreased from 78 in the 2013-2014 academic year to 59 in the 2014-2015 academic year. The job placement rate increased to 79% in 2014-2015 from 76% in 2013-2014.

Description and Evaluation of Recent Changes Made in Support of Student Learning:
The Acct 2420 common project, which is used as the assessment tool for outcome #4, was developed and first used in the Spring 2014 semester.

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:
1. Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles	Acct 2101, Intermediate Accounting 1A
2. Prepare common accounting documents, such as bank reconciliations, payroll	Acct 2340, Tax Accounting 1

tax reports, and individual income tax returns of basic complexity	
3. 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
4. Demonstrate ability to use general ledger software to produce financial information for business decision making	Acct 2420, Computerized Accounting

Measurement Tool(s) Used: <i>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</i>	Enter X's for type of tool				Initial Achievement Target or Expectation:
	Internal	External	Direct	Indirect	
Outcome 1: Acct 2101, Common Final Exam, problems 1 – 5 and problem 7	X		X		75% of students will receive a score of 75% or higher on these Final Exam problems.
Outcome 2: Acct 2340, Common Tax Return	X		X		75% of students will receive a score of 75% or higher on the common tax return.
Outcome 3: Acct 2420, Common Final Exam	X		X		75% of students will receive a score of 75% or higher on this Final Exam.
Outcome 4: Acct 2420, Common Project	X		X		75% of students will receive a score of 75% or higher on this Common Project.

Assessment Findings:
<p>Outcome #1: The achievement target for Outcome #1 was not met. 68.66% of students received a score of 75% or better on the Acct 2101 common final exam, problems 1 – 5 and 7. The overall average grade on the common final exam for these specific problems was 79.85%.</p> <p>Outcome #2: The achievement target for Outcome #2 was met. 90.48% of students received a score of 75% or better on the Acct 2340 common tax return. The overall average grade on the common tax return was 86.51%.</p> <p>Outcome #3: The achievement target for Outcome #3 was met. 91.84% 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 84.22%.</p> <p>Outcome #4: The achievement target for Outcome #4 was met. 96.00% of students received a score of 75% or better on the Acct 2420 common project. The overall average grade on the common project was 91.40%.</p>

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 the Acct 2101 common final exam decreased to a point where this outcome is not met in this reporting year. The overall average grade of the common final exam for these specific problems decreased from 82.06% to 79.85%.

Outcome #2: This is the first year using the Acct 2340, Tax Accounting 1 Common Tax Return as a measure of this outcome. This assessment tool will continue to be monitored by the Tax Accounting team to ensure that it continues to be a viable measure of this outcome.

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 the Acct 2420 common final exam increased by over 15%. The Acct 2420 team discussed the reason for this significant improvement and believe that one reason for this improvement is the implementation of a grading rubric in the prior year. Now that all Acct 2420 faculty are trained on how to use it, instructors are providing more consistent grading of the final exam.

Outcome #4: In comparing the results from Spring 2015 to this reported year, the percentage of students receiving a score of 75% or better on the Acct 2420 common project increased by 3.41%. The overall average grade of the common project increased from 89.88% to 91.4%.

Action Plan in Support of Student Learning:

Outcome #1: The Acct 2101 team has agreed that several items will be implemented to move this Outcome from not met to met. These items include reviewing the wording on these problems on the common final exam, re-assess the grading weighting of these problems and suggesting to Acct 2101 instructors that they put more emphasis on these topics including assigning additional problems, both in-class and out of class.

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 certificate, critical thinking skills are used. One specific example is in the Acct 2420 common project where students are given a company's financial reports that contain errors and students are to find the errors, correct them and produce accurate financial reports.

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 Certificate 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 2101	Acct 2101, Common Final Exam, problems 1-5, 7
2. Prepare common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity	2015 – 2016 2016 – 2018 2018 – 2020	Acct 2340 Acct 1120 Acct 2101	Acct 2340, Common Tax Return Acct 1120, Final Exam, 941 preparation problem Acct 2101, Common Final Exam, Bank Reconciliation problem
3. 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
4. Demonstrate ability to use general ledger software to produce financial information for business decision making	2015 – 2016	Acct 2420	Acct 2420, Common Project