

CNM ANNUAL STUDENT LEARNING ASSESSMENT REPORT

Due to the Student Academic Assessment Committee by October 15



PART 1: REPORT INFORMATION

Report Year and Contact Information			
<u>2017-2018</u> Academic Year	<u>Carol Rogers</u> Contact Person	<u>crogers25@cnm.edu</u> CNM Email	<u>X 50073</u> CNM Office Extension

Subject of this Report
BIT--CPA_CERT--Certified Public Accountant (CPA) Academic Requirements Certificate

PART 2: CONTEXT IN WHICH THE ASSESSMENT TOOK PLACE

Program/Area Highlights and Successes
(Wherever applicable, include course completion rates, job placement outcomes, and licensing examination pass rates. See the program information dashboard at https://livecnm.sharepoint.com/sites/Dashboards/SitePages/Program%20Information%20Dashboard.aspx (access restricted to CNM employees) and other reports at https://www.cnm.edu/depts/opie .)
The number of CPA Academic Requirements Certificates awarded decreased to 10 in the 2017-2018 academic year from 21 in the 2016-2017 academic year. The number of CPA Academic Requirements Certificate declared majors decreased from 65 in the 2016-2017 academic year to 62 in the 2017-2018 academic year.

Changes Implemented During the Past Year in Support of Student Learning
No recent changes have been made.

PART 3: REPORT ON ASSESSMENT OF STUDENT LEARNING

Assessment Method	Type of Assessment Tool	Population or Course(s) Assessed	Graduate Learning Outcome(s) Assessed	Mastery Level (E.g., "Minimum score of 3 on a rubric scaled 0-4" or "Minimum score of 75%")	Targeted % Achieving Mastery	Outcome
Acct 2102, Common Final Exam	Direct & Internal	Acct 2102, Intermediate Accounting 1B	Identify, analyze and record business transactions in accordance with Generally Accepted Accounting Principles.	75% of students will receive a score of 75% or higher on the common final exam.	78%	Target met
Acct 2103, Common Research Case	Direct & Internal	Acct 2103, Intermediate Accounting II	Select and apply appropriate accounting concepts for use in business decision-making.	75% of students will receive a score of 75% or higher on the common research case.	87%	Target met
Acct 2341, Common Research Case	Direct & Internal	Acct 2341, Tax Accounting II	Identify, research and evaluate business tax issues.	75% of students will receive a score of 75% or higher on this common tax research case.	86%	Target met
Acct 2102, Common Writing Assignment	Direct & Internal	Acct 2102, Intermediate Accounting 1B	Evaluate accounting/auditing issues and their impact on the accounting environment and disclosure requirements	75% of students will receive a score of 75% or higher on the common writing assignment.	77%	Target met

Summary of Assessment Findings
<p>Outcome 1: Mastery Target was met. 78% of students received a 75% or higher on the common final exam.</p> <p>Outcome 2: Mastery Target was met. 86.67% of students received a 75% or higher on the common research case.</p> <p>Outcome 3: Mastery Target was met. 85.71% of students received a 75% or higher on the common tax research case.</p> <p>Outcome 4: Mastery Target was met. 76.92% of students received a 75% or higher on the common writing assignment.</p>

Interpretation of Assessment Findings

Outcome 1: This outcome was not met in the prior year, but after the Intermediate Accounting team made changes to the common final exam and grading rubric to improve clarity, this outcome was met in the current year. This assessment tool will continue to be monitored by the team to ensure it remains a viable measure of this outcome.

Outcome 2: In the prior year, this outcome was not met. The Intermediate Accounting team will continue to monitor both the grades and the assigned research case to ensure that this assessment tool continues to be a viable measure of this outcome.

Outcome 3: In comparing these results to the prior year results, even though the mastery target was met in the current academic year, there was a marked decrease. In the 2016-2017 academic year, 100% of students received a score of 75% or higher on this common tax research case. The reason for the dramatic decrease is due to the number of students who did not do this assignment! Out of 21 students, 3 students did not attempt this assignment. If these scores of zeros are eliminated from the calculations, then 100% of the students that submitted this assignment, received a score of 75% or higher.

Outcome 4: In comparing these results to the prior year results, even though the mastery target was met in the current academic year, there was a marked decrease. In the 2016-2017 academic year, 92.86% of students received a score of 75% or higher on this common writing assignment. The reason for the dramatic decrease is due to the number of students who did not do this assignment! Out of 37 students, 5 students did not attempt this assignment. If these scores of zeros are eliminated from the calculations, then 89% of the students that submitted this assignment, received a score of 75% or higher.

Action Plan in Support of Student Learning (Describe changes to be made that are based at least in part on the assessment interpretation. If the assessment did not yield useful information, describe changes to be made in the assessment methodology and/or criteria.)

The Accounting teams will continue to monitor these outcomes to ensure that the assessment tool is a viable measure of these outcomes.

Please select all of the following that characterize the types of changes described in the above action plan:

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| <input type="checkbox"/> Assessment criteria revision | <input type="checkbox"/> Assessment methodology revision | <input type="checkbox"/> Assignment revision |
| <input type="checkbox"/> Budgetary reallocation | <input type="checkbox"/> Change in teaching approach | <input type="checkbox"/> Course content revision |
| <input type="checkbox"/> Curricular Revision | <input type="checkbox"/> Faculty training/development | <input type="checkbox"/> Process revision |

Recommendations, Proposals, and/or Funding Requests	Budget Needed
N/A	

PART 4: REMAINING YEARS IN CURRENT ASSESSMENT CYCLE PLAN (including any revisions) – **OR -- UPCOMING ASSESSMENT CYCLE PLAN** (if this was the final year)

Years of Full Cycle	Next Year's Assessment Focus (Describe how the next planned assessment is expected to provide information that can be used toward improving student learning.)
2016/2017 – 2020/2021	This plan is used to assess the CPA Academic Requirements Certificate so to provide a consistent process for documenting and reporting outcome results and actions taken as a result of this assessment.

Graduate Learning Outcomes to Be Assessed	Years in which Assessment Is Planned	Population/Courses to Be Assessed	Planned Assessment Approach
Identify, analyze and record business transactions in accordance with Generally Accepted Accounting Principles.	2018-2019	Acct 2102, Intermediate Accounting, 1B	Common Final Exam
Select and apply appropriate accounting concepts for use in business decision-making.	2018-2019	Acct 2103, Intermediate Accounting, II	Common Research Case
Identify, research and evaluate business tax issues.	2018-2019	Acct 2341, Tax Accounting II	Common Research Case
Evaluate accounting/auditing issues and their impact on the accounting environment and disclosure requirements.	2018-2021	Acct 2520, Auditing	Common Writing Assignment