

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>2018-2019</u>	<u>Carol Rogers</u>	<u>crogers25@cnm.edu</u>	<u>X 50073</u>
Academic Year	Contact Person	CNM Email	CNM Office Extension

Subject of this Report
BIT--ACCT_AAS--Accounting Degree

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 Accounting AAS degrees awarded increased from 41 in the 2017-2018 academic year to 44 in the 2018-2019 academic year and the number of Accounting AAS declared majors also decreased from 537 in the 2017-2018 academic year to 480 in the 2018-2019 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 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem	Direct & Internal	Acct 2999, Accounting Capstone Course	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 these Accounting Outcome Exam problems.	75%	Target met
Acct 2420, Common Final Exam	Direct & Internal	Acct 2420, Computerized Accounting	Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	75% of students will receive a score of 75% or higher on this Final Exam.	79%	Target met
Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems, and the individual taxation problems.	Direct & Internal	Acct 2999, Accounting Capstone Course	Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity.	75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.	62%	Target not met
Acct 2230, Common Project	Direct & Internal	Acct 2230, Cost Management	Select and appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	75% of students will receive a score of 75% or higher on the Common Project	100%	Target met

Acct 2102, Common Writing Assignment	Direct & Internal	Acct 2102, Intermediate Accounting 1B	Evaluate accounting issues, 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.	100%	Target met
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Click or tap here to enter text.	Choose an item.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Choose an item.	Choose an item.
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Summary of Assessment Findings

Outcome 1: The mastery target was met. 75.00% of students received a score of 75% or higher 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 78.56%

Outcome 2: The mastery target was met. 84.62% of students received a score of 75% or higher on the Acct 2420 common final exam. The average grade on the common final exam was 85.33%.

Outcome 3: The mastery target was not met. 62.04% of students received a score of 75% or higher 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 77.78%.

Outcome 4: The mastery target was met. 100% of students received a score of 75% or higher on the Acct 2230 common project. The average grade on the common project was 92.80%

Outcome 5: : Mastery Target was met. 100% of students that completed the assignment received a 75% or higher on the Acct 2102 common writing assignment.

Interpretation of Assessment Findings

Outcome 1: In comparing the results from the prior academic year, the percentage of students receiving a score of 75% or higher on these specific Accounting Outcome Exam problems decreased by 2.49% and the overall average grade decreased by 4.08%.

Outcome 2: In comparing the results from the prior academic year to this reporting year, the percentage of students receiving a score of 75% or higher on the Acct 2420 common final exam decreased by 5.45% and the average score on the Acct 2420 common final exam showed a decrease of 2.89%.

Outcome 3: In comparing the results from the prior academic year, the percentage of students receiving a score of 75% or higher on these specific Accounting Outcome Exam problems decreased by 16.39% and the overall average grade decreased by 6.24%.

Outcome 4: In comparing the results from the prior academic year, the percentage of students receiving a score of 75% or higher on the Acct 2230 common project increased by 6.82%.

Outcome 5: In comparing these results to the prior year results, there was a marked increase in the number of students that received a score of 75% or higher on the Acct 2102 common writing assignment.

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.)

With most of these outcomes being met, the various Accounting course teams will continue to monitor these results to ensure that these assessment tools remain viable measures of these outcomes, however, there is a concern about Outcome 3. In the prior year, this outcome was met, but this year there was a significant drop in the percentage of students receiving a score of 75% or higher on the Accounting Outcome exams bank reconciliation preparation problem, the payroll problems and the individual taxation problems. One question that has been raised is over the calculations of this percentage. Was it calculated correctly in the prior year? Was it calculated correctly this year? The Accounting Program Chair and the Accounting Instructor will meet to review the calculations and confirm that they were done correctly each year. If the calculations are correct, the Accounting Program Chair and the accounting faculty will meet to discuss what might be the cause or causes of this significant drop in the percentage of students meeting this outcome. Also, a competency-based format for the Accounting Outcome Exams will be implemented in Fall, 2019. The accounting team will review next year how the implementation of this CBE format affected the percentage of students meeting these learning outcome targets.

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

- | | | |
|---|--|--|
| <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	Click or tap here to enter text.

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 Accounting AAS Degree 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.	2019-2020	Acct 2999, Accounting Capstone Course	Acct 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem
Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	2019-2020	Acct 2420, Computerized Accounting	Acct 2420, Common Final Exam
Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity.	2019-2020	Acct 2999, Accounting Capstone Course	Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems, and the individual taxation problems.
Select and appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	2019-2020	Acct 2230, Cost Management	Acct 2230, Common Project
Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	2019-2020	Acct 2125, Introduction to Intermediate Accounting 1	Acct 2125 Common Writing Assignment
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