

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_CERT--Accounting 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 Accounting certificates awarded decreased to 36 in the 2018-2019 academic year from 43 in the 2017-2018 academic year. The number of Accounting certificate declared majors decreased from 141 in the 2017-2018 academic year to 134 in the 2018-2019 academic year. |

| Changes Implemented During the Past Year in Support of Student Learning |
|---|
| Click or tap here to enter text. |

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 2101, Common Final Exam, problems 1 -5, and 7. | Direct & Internal | Acct 2101, Intermediate Accounting 1A | 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 Final Exam problems. | 50% | Target not met |
| Acct 2101, Common Final Exam, problem 8 | Direct & Internal | Acct 2101, Intermediate Accounting 1A | Prepare 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 the bank reconciliation problem on the Common Final Exam. | 50% | Target not 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 2420, Common Project | Direct & Internal | Acct 2420, Computerized Accounting | Demonstrate ability to use general ledger software to produce financial information for business decision making. | 75% of students will receive a score of 75% or higher on this Common Project. | 90% | Target met |
| 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. |
| 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. |

| | | | | | | |
|----------------------------------|-----------------|----------------------------------|----------------------------------|----------------------------------|-----------------|-----------------|
| 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. |
| 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. |
| 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. |
| 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. |

Summary of Assessment Findings

Outcome 1: The mastery target was not met. Only 50% of students received a score of 75% or higher on the Acct 2101, common final exam, problems 1 – 5 & 7. The average grade on these specific problems was 69.5%.

Outcome 2: The mastery target was not met. 46.88% of students received a score of 75% or higher on the Acct 1120 common final exam, problem 8. The average grade on this problem was 66.29%.

Outcome 3: The mastery target was met. 79.17% 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 82.44%.

Outcome 4: The mastery target was met. 90% of students received a score of 75% or higher on the Acct 2420 common project. The average grade on this project was 88.65%.

Interpretation of Assessment Findings

Outcome 1: Over the prior three academic years, the percentage of students receiving a score of 75% or higher on these problems on the Acct 2101 common final exam has continue to decrease or show minimal increase. In the prior academic year, 48.15% of students scored 75% or higher on these problems. This academic year, the percentage increased slightly to 50%.

Outcome 2: This is the first year using the Acct 2101, Intermediate Accounting 1A Common Final Exam, Bank Reconciliation problem as a measure of this outcome. Even though this is the first year using this tool, the results of this assessment is worrisome. Students taking this course have been exposed to bank reconciliation preparation in several previous classes and should have a better understanding on how to complete this problem on the Final Exam.

Outcome 3: 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 4: 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 project showed a decrease of 5%. The average score on the Acct 2420 common project showed a decrease of 3.01%.

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.)

Outcome 1 and Outcome 2: Due to changes in the Common Course numbering system starting Fall, 2019, the Acct 2101, Acct 2102, and Acct 2103 courses have been redesigned and realigned into Acct 2125, Introduction to Intermediate Accounting I and Acct 2103, Introduction to Intermediate Accounting II. Thus, the Intermediate Accounting team will be developing and implementing a new Common Final Exam for Fall, 2019.

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 checked="" 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 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. | 2019 - 2020 | Acct 2125 | Acct 2125, Common Final Exam |
| Prepare common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity. | 2019 - 2020 | Acct 2101 | Acct 2101, Common Final Exam, Bank Reconciliation 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 | Acct 2420, Common Final Exam |
| Demonstrate ability to use general ledger software to produce financial information for business decision making. | 2019-2020 | Acct 2420 | Acct 2420, Commom Project |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |

