

**CENTRAL NEW MEXICO COMMUNITY COLLEGE**  
**ASSESSMENT REPORT-Part I**  
**Assessment Data Results**

The purpose of this form is to provide a written summary of your assessment results for the current assessment cycle.

Fall, 2011 – Spring, 2012  
 (Assessment Period Covered)

June, 2012  
 (Date Report Submitted)

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 (Contact Person/email/phone)

**Choose ONE of the following 3 areas for this assessment report and insert the name of the general education area, certificate, degree or discipline on the appropriate line:**

**See definitions for each category in Assessment Process document**

<b>Gen Ed Area</b> (see definitions) _____  AA/AS <input type="checkbox"/> AAS <input type="checkbox"/>  <b>Or Discipline Area</b> (see definitions) _____	or	<b>Program</b> _____  Certificate <input type="checkbox"/> AA/AS <input type="checkbox"/> AAS <input checked="" type="checkbox"/>	Accounting	_____  <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Outcome(s) assessed: 1. Identify, analyze and record business transactions both manually and via general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles. 2. Prepare and review common accounting documents, such as bank reconciliation, payroll tax reports and individual income tax returns of basic complexity. 3. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications. 4. Evaluate accounting issues, their impact of the accounting environment and disclosure requirements.				
Classes/Cohort Assessed: Outcomes 1, 2, and 3 will be assessed in Acct 2999, the Accounting Capstone Course for 2011 – 2013. Outcome 4 will be assessed in the 2012-2014				

cycle.

Measurement tool(s):

Outcome #1: From the Accounting Outcome Exams, the bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem will be used.

Outcome #2: From the Accounting Outcome Exams, the bank reconciliation preparation problem, payroll problems, and the tax problems will be used.

Outcome #3: From the Accounting Outcome Exams, the managerial problem will be used.

Outcome #4 will be assessed in the 2012-2014 cycle.

Type of tool (for each tool listed above, indicate type of tool):

For outcomes 1, 2, and 3, the type of tool is direct/internal. Outcome 4 will be assessed in the 2012-2014 cycle.

Achievement Target (if more than one measurement tool, list target for each tool separately):

The Achievement Target for each of the measurement tools is that 75% of the students will receive a score of 75% or higher.

Assessment Results/Findings (if more than one measurement tool, list results for each tool separately):

Outcome #1: The overall achievement target for Outcome #1 was met. 75.21% of students received a score of 75% or better on the Outcome #1 measurement tools. The overall average score of the Outcome #1 measurement tools was 81.63%. However, each individual component did not meet the achievement target. Below is the breakdown of each of the measurement tools that combine to form the assessment of Outcome #1:

66.67% of students received score of 75% or better on the bank reconciliation entries problem on the Accounting Outcomes Exam. The achievement target of 75% was not met. The overall average score for the bank reconciliation entries problem on the Accounting Outcomes Exam was 79.95%.

76.92% of students received score of 75% or better on the adjusting journal entries problem on the Accounting Outcomes Exam. The achievement target of 75% was met. The overall average score for the adjusting journal entries problem on the Accounting Outcomes Exam was 82.67%.

82.05% of students received score of 75% or better on the financial statement problem on the Accounting Outcomes Exam. The achievement target of 75% was met. The overall average score for the financial statement problem on the Accounting Outcomes Exam was 82.28%.

Outcome #2: The overall achievement target for Outcome #2 was not met. 71.79% of students received a score of 75% or better on the Outcome #2 measurement tools. The overall average score of the Outcome #2 measurement tools was 79.43%. However, each individual component did not meet the achievement target. Below is the breakdown of each of the measurement tools that combine to form the assessment of Outcome #2:

89.74% of students received score of 75% or better on the bank reconciliation preparation problem on the Accounting Outcomes Exam. The achievement target of 75% was met. The overall average score for the bank reconciliation preparation problem on the Accounting Outcomes Exam was 89.52%.

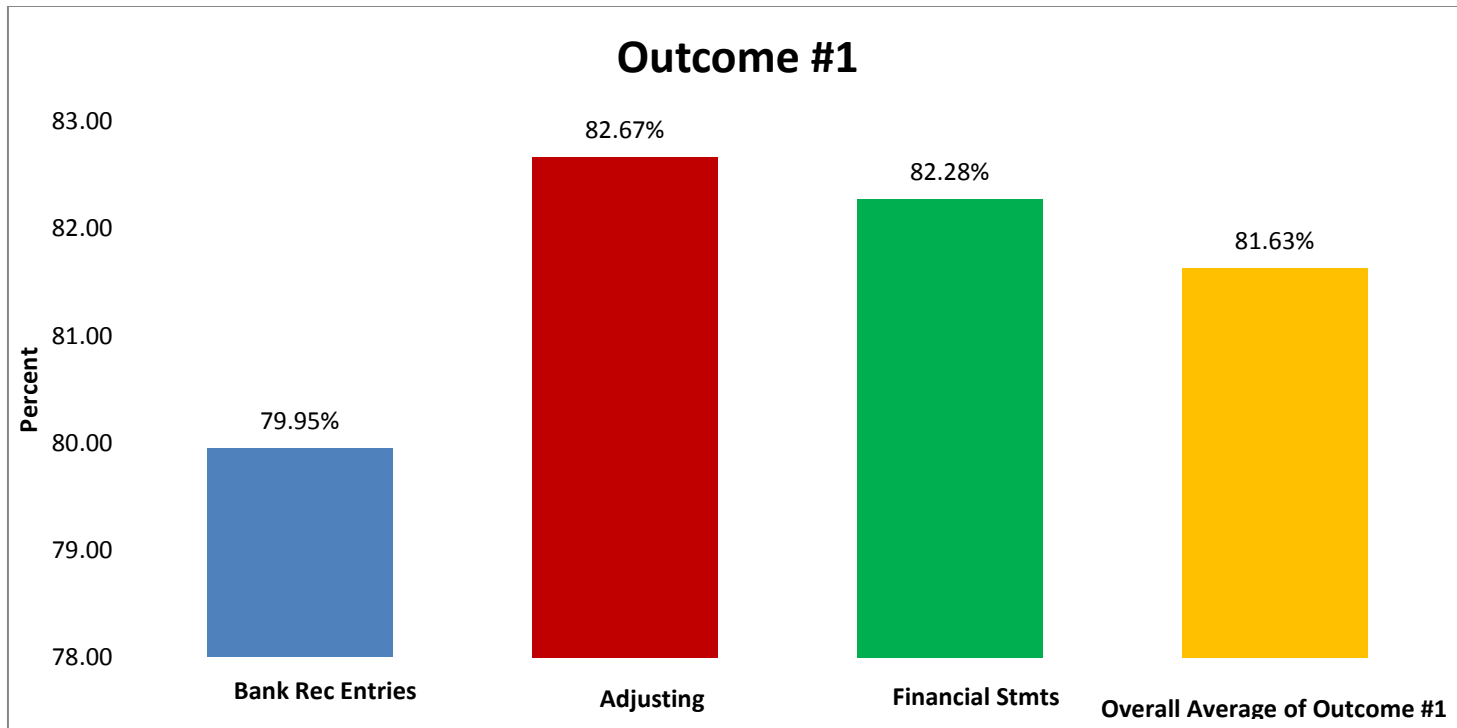
74.36% of students received score of 75% or better on the payroll problems on the Accounting Outcomes Exam. The achievement target of 75% was not met. The overall average score for the payroll problems on the Accounting Outcomes Exam was 77.85%.

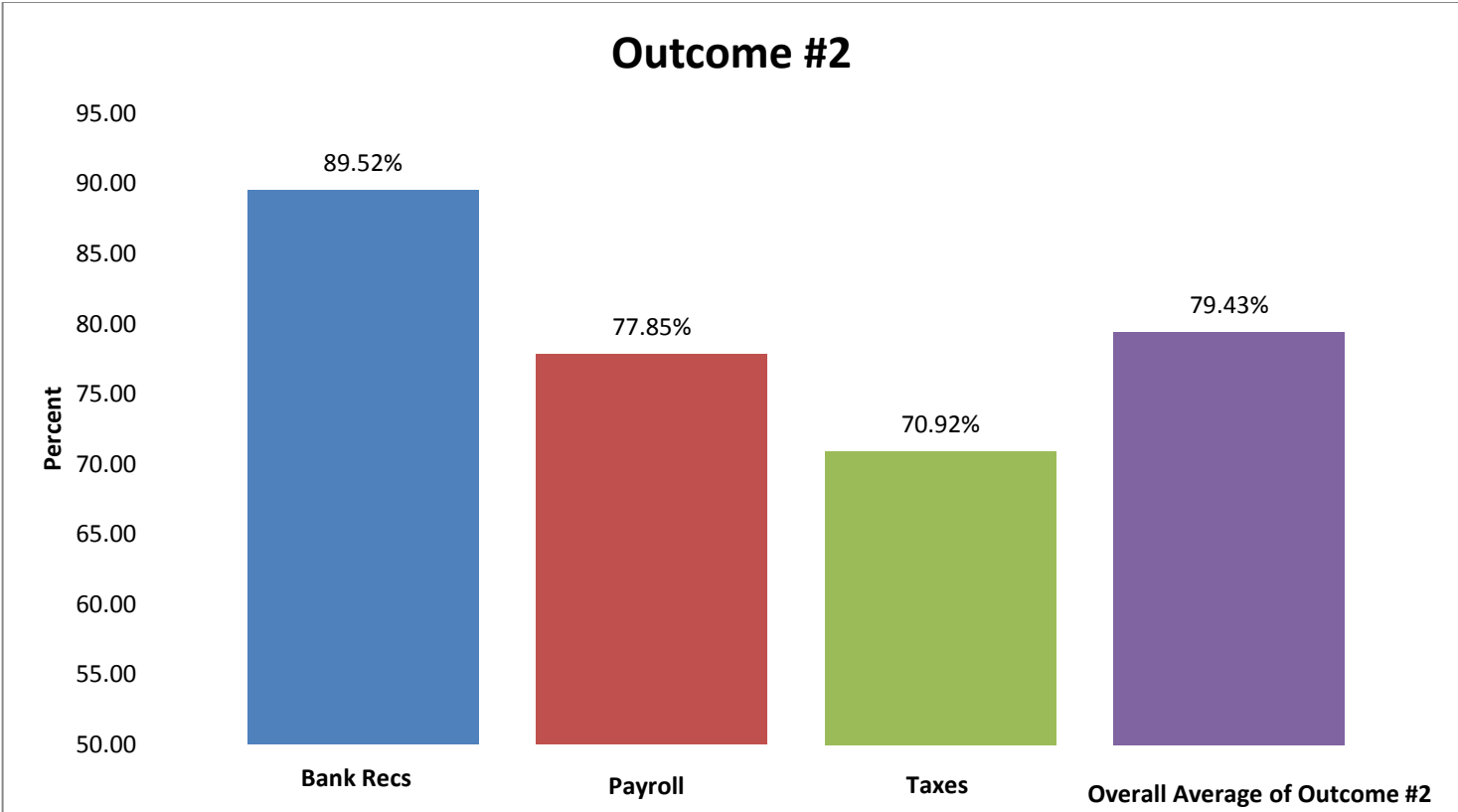
51.28% of students received score of 75% or better on the tax problems on the Accounting Outcomes Exam. The achievement target of 75% was not met. The overall average score for the tax problems on the Accounting Outcomes Exam was 70.92%.

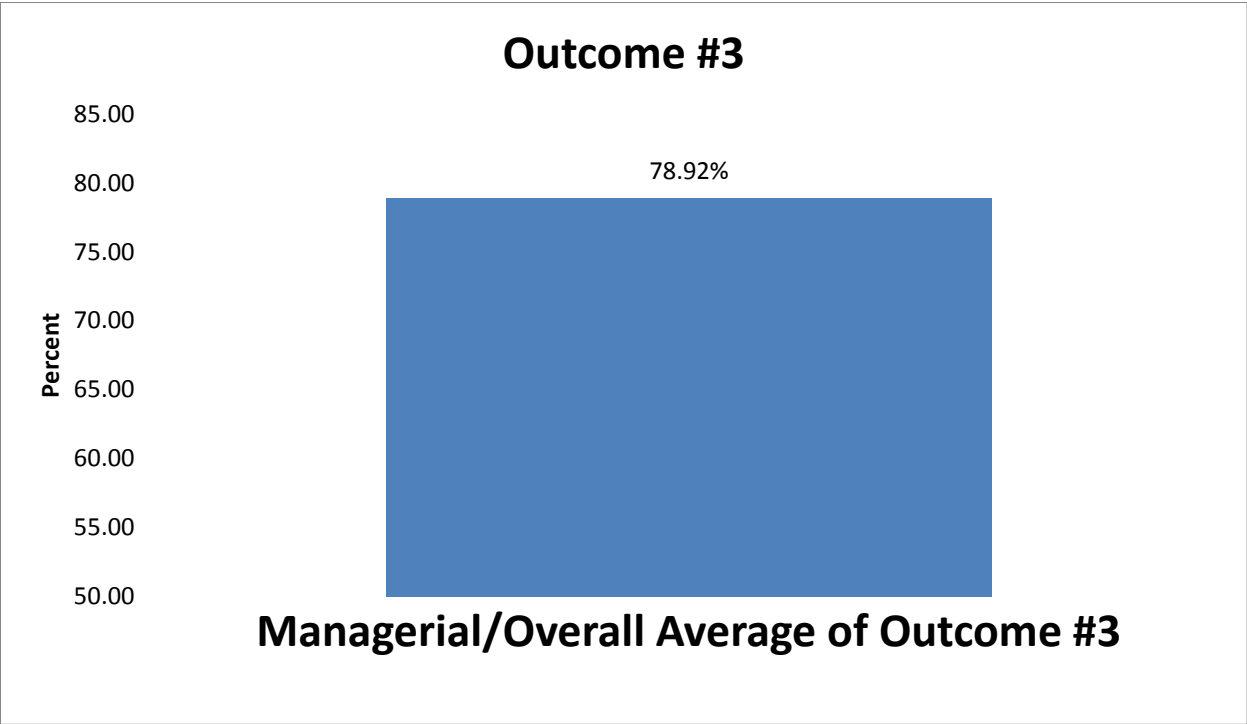
Outcome #3: The overall achievement target for Outcome #3 was not met. 69.23% of students received a score of 75% or better on the Outcome #3 measurement tools, the managerial problems on the Accounting Outcomes Exam. The overall average score of the Outcome #3 measurement tools, the managerial problems on the Accounting Outcomes Exam was 78.92%.

Outcome #4: Outcome 4 will be assessed in the 2012-2014 cycle.









**CENTRAL NEW MEXICO COMMUNITY COLLEGE  
ASSESSMENT REPORT – Part II  
Action Plan & Assessment Plan Update**

The purpose of this form is to provide a written summary of your assessment action plan for the designated assessment cycle and provide an updated assessment cycle plan for the current 5-year cycle

Fall 2011 – Spring 2012  
 (Report Period)  
 Carol Rogers/crogers25@cnm.edu/224-4000 x50073; Dawn Addington/dawna@cnm.edu/224-4000 x50201  
 (Contact Person/email/phone)

October 5, 2012  
 (Date Report Submitted)

Indicate **ONE** of the following **3** areas for this assessment report and insert the name of the general education area, certificate, degree or discipline on the appropriate line:

See definitions for each category in Assessment Process document

<b>Gen Ed Area</b> (see definitions) _____  AA/AS <input type="checkbox"/> AAS <input type="checkbox"/>	or	<b>Program</b> <u>Accounting</u>  Certificate <input type="checkbox"/> AA/AS <input type="checkbox"/> AAS <input checked="" type="checkbox"/>
<b>Or Discipline Area</b> (see definitions) _____		

Data Results Period upon which this Action Plan is based (period which ended 6/30/xx):  
 2011/2012 Assessment Report – Part 1

Action Plan (close the loop):  
 Outcome #1 results show that the achievement target was met overall, but that not all of the individual components met the achievement goal. The achievement target was not met for the journal entries portion of the Bank Reconciliation problem. To address this area, starting in the assessment cycle of 2012-2014, a common bank reconciliation problem will be given in the Acct 2101, Intermediate Accounting 1A classes.

Outcome #2 results show that the achievement target was not met. One of the individual components that make up the assessment of Outcome #2 did meet the achievement target, but two did not. The achievement target was not met for the payroll component or for the individual tax component for Outcome #2. The teams for both of these courses are re-evaluating the methods used for assessment.



Outcome #3 results show that the achievement target was not met. To address this area, a new upper level accounting course, Cost Management, was added to the curriculum for the Accounting degree.

**ASSESSMENT PLAN**

The assessment plan includes three parts:

1. **The plan description** (This should be a brief written description of the assessment plan(s) for the area/certificate/degree/discipline. If all outcomes are not shown in item #3 below as assessed in the 5 year cycle, this description must include information about their eventual assessment)
2. **The student learning outcomes for the area/program/discipline** for the 5 year cycle.
3. **The assessment cycle timeline**

**1 Plan Description**

This plan is used to assess the Accounting Degree so to provide a consistent process for documenting and reporting outcomes results and actions taken as a result of this assessment.

- 2 **Provide the list of current student learning outcomes for this area or program (you may add more lines if necessary by right clicking and choosing insert row below):**

1	Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.
2	Prepare and review common accounting documents, such as bank reconciliation, payroll tax reports, and individual income tax returns of basic complexity.
3	Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.
4	Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.
5	Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.
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7	
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- 3 **Assessment Cycle timeline for the above student learning outcomes for the next five years.**

<b>Outcome #</b>	<b>When Measured</b>	<b>Where measured (i.e. what course(s))</b>	<b>Measurement tool(s) &amp; Type of tool</b>
1	2012-2014	ACCT 2999	ACCT 2999 Outcome exams for manual applications; direct/internal
2	2012-2014	ACCT 2999	ACCT 2999 Outcome exams ; direct/internal
3	2012-2014 2012-2014	ACCT 2999 ACCT 2230	ACCT 2999 Managerial problem on Outcome exams; direct/internal ACCT 2230 Project(s); direct/internal
4	2012-2014	ACCT 2102	ACCT 2102 Writing assignment with common rubric; direct/internal
5	2012-2014	ACCT 2420	ACCT 2420 Common Final Exam; direct/internal
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