

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, 2012 – Spring, 2013
 (Assessment Period Covered)

June, 2013
 (Date Report Submitted)

Carol Rogers/crogers25@cnm.edu/224-4000 x50073
 (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

| | | | | |
|--|----|--|------------|--|
| Gen Ed Area (see definitions) _____ AA/AS <input type="checkbox"/> AAS <input type="checkbox"/> Or Discipline Area (see definitions) _____ | or | Program _____ 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 manually to prepare financial statements in accordance with Generally Accepted Accounting Principles. 2. Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles. 3. Prepare and review common accounting documents, such as bank reconciliation, payroll tax reports and individual income tax returns of basic complexity. 4. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications. | | | | |

5. Evaluate accounting issues, their impact of the accounting environment and disclosure requirements.

Classes/Cohort Assessed:

Outcomes 1, 3, and 4 will be assessed in Acct 2999, the Accounting Capstone Course for 2012 - 2013.

Outcome 2 will be assessed Computerized Accounting course for 2012-2013.

Outcome 5 will be assessed through the use of a common writing assignment in Acct 2102, Intermediate Accounting 1B.

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 common Final Exam in the Acct 2420, Computerized Accounting course.

Outcome #3: From the Accounting Outcome Exams, the bank reconciliation preparation problem, payroll problems, and the tax problems will be used.

Outcome #4: From the Accounting Outcome Exams, the managerial problem will be used.

Outcome #5: From a common writing assignment in the Acct 2102, Intermediate Accounting 1B course.

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

For outcomes 1 - 5 the type of tool is direct/internal.

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 not met. 70.37% 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 79.71%. 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:

68.89% 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 79.07%.

80.00% 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 82.98%.

62.22% of students received score of 75% or better on the financial statement problem on the Accounting Outcomes Exam. The achievement target of 75% was not met. The overall average score for the financial statement problem on the Accounting Outcomes

Exam was 77.07%.

Outcome #2: The overall achievement target for Outcome #2 was met. 92.00% 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, the common Final Exam for the Computerized Accounting course was 85.08%.

Outcome #3: The overall achievement target for Outcome #3 was not met. 68.89% of students received a score of 75% or better on the Outcome #3 measurement tools. The overall average score of the Outcome #3 measurement tools was 80.04%. 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 #3:

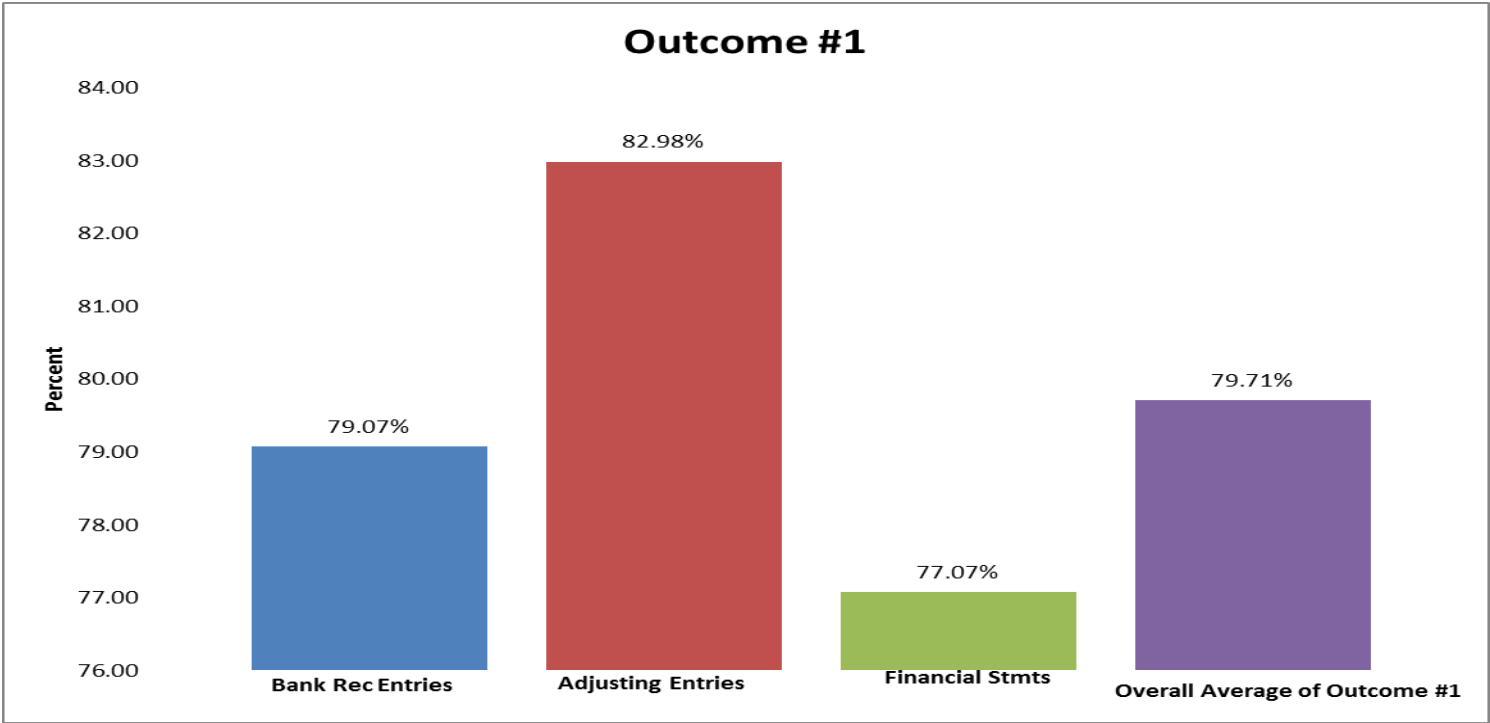
88.89% of students received score of 75% or better on the bank reconciliation preparation problem on the Accounting Outcomes Exam. The achievement target of 75% was met. The overall average score for the bank reconciliation preparation problem on the Accounting Outcomes Exam was 89.04%.

71.11% 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 81.07%.

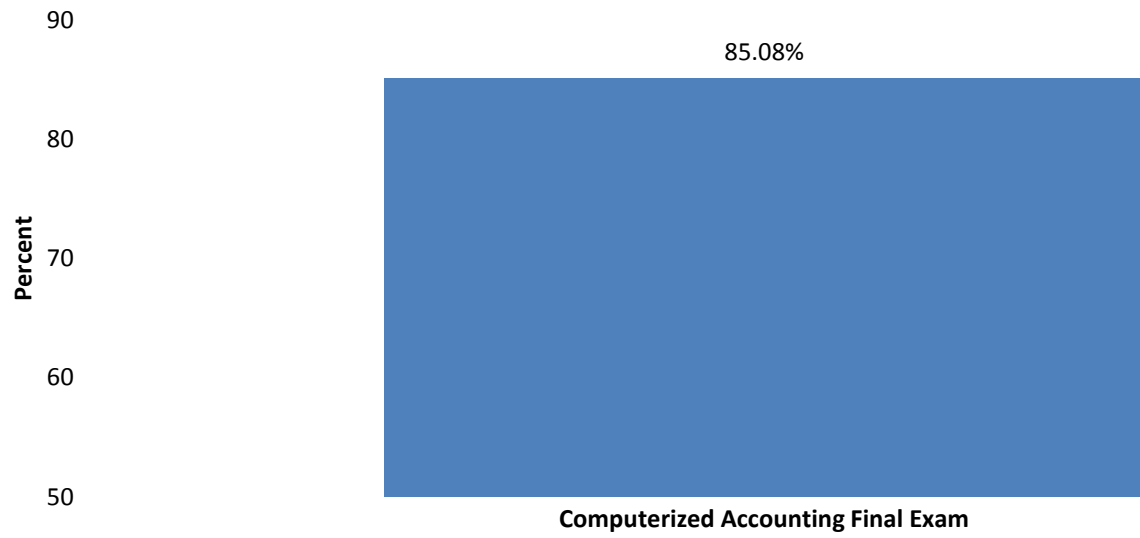
46.67% of students received score of 75% or better on the tax problems on the Accounting Outcomes Exam. The achievement target of 75% was not met. The overall average score for the tax problems on the Accounting Outcomes Exam was 70.02%.

Outcome #4: The overall achievement target for Outcome #4 was met. 75.56% of students received a score of 75% or better on the Outcome #4 measurement tools, the managerial problems on the Accounting Outcomes Exam. The overall average score of the Outcome #4 measurement tools, the managerial problems on the Accounting Outcomes Exam was 82.18%.

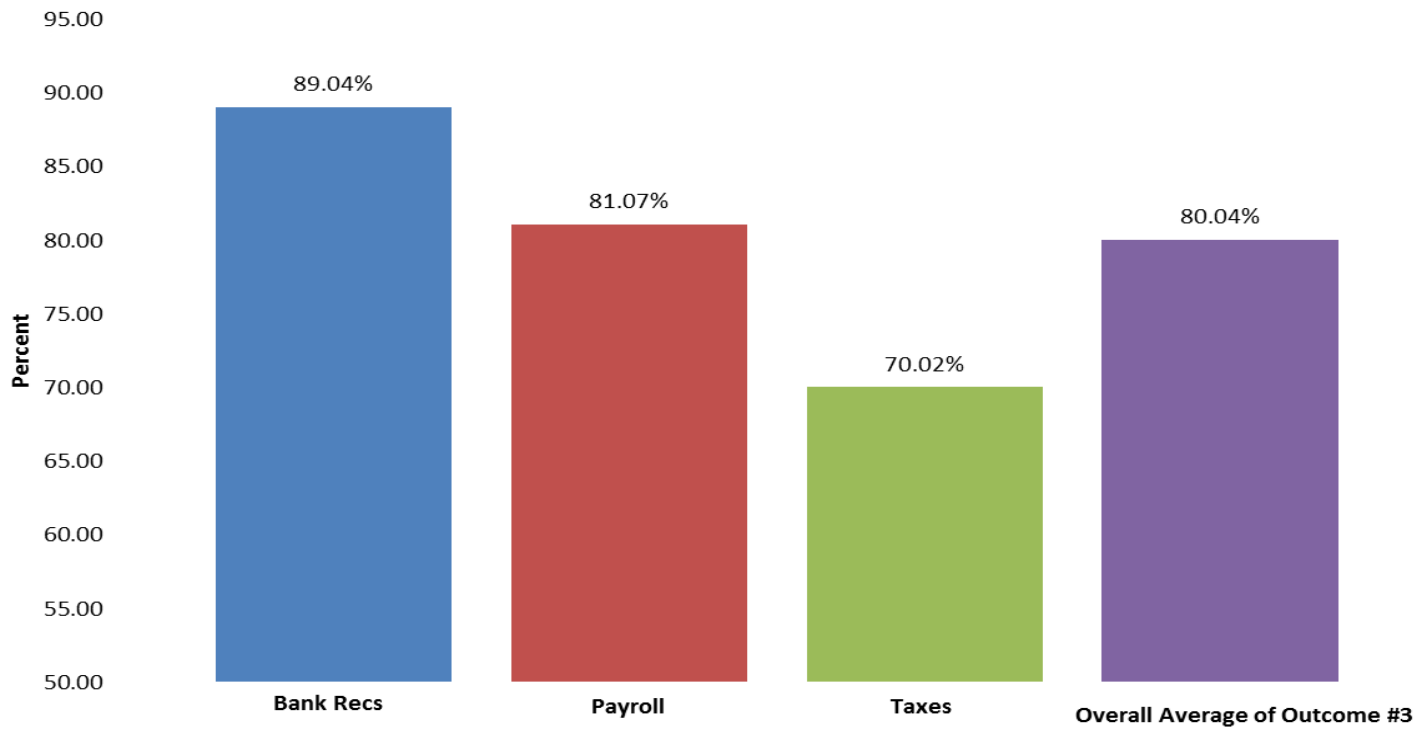
Outcome #5: The overall achievement target for Outcome #5 was met. 85.19% of students received a score of 75% or better on the Outcome #5 measurement tools. The overall average score of the Outcome #5 measurement tools, the common Writing Assignment for the Acct 2102, Intermediate Accounting 1B course was 86.93%.

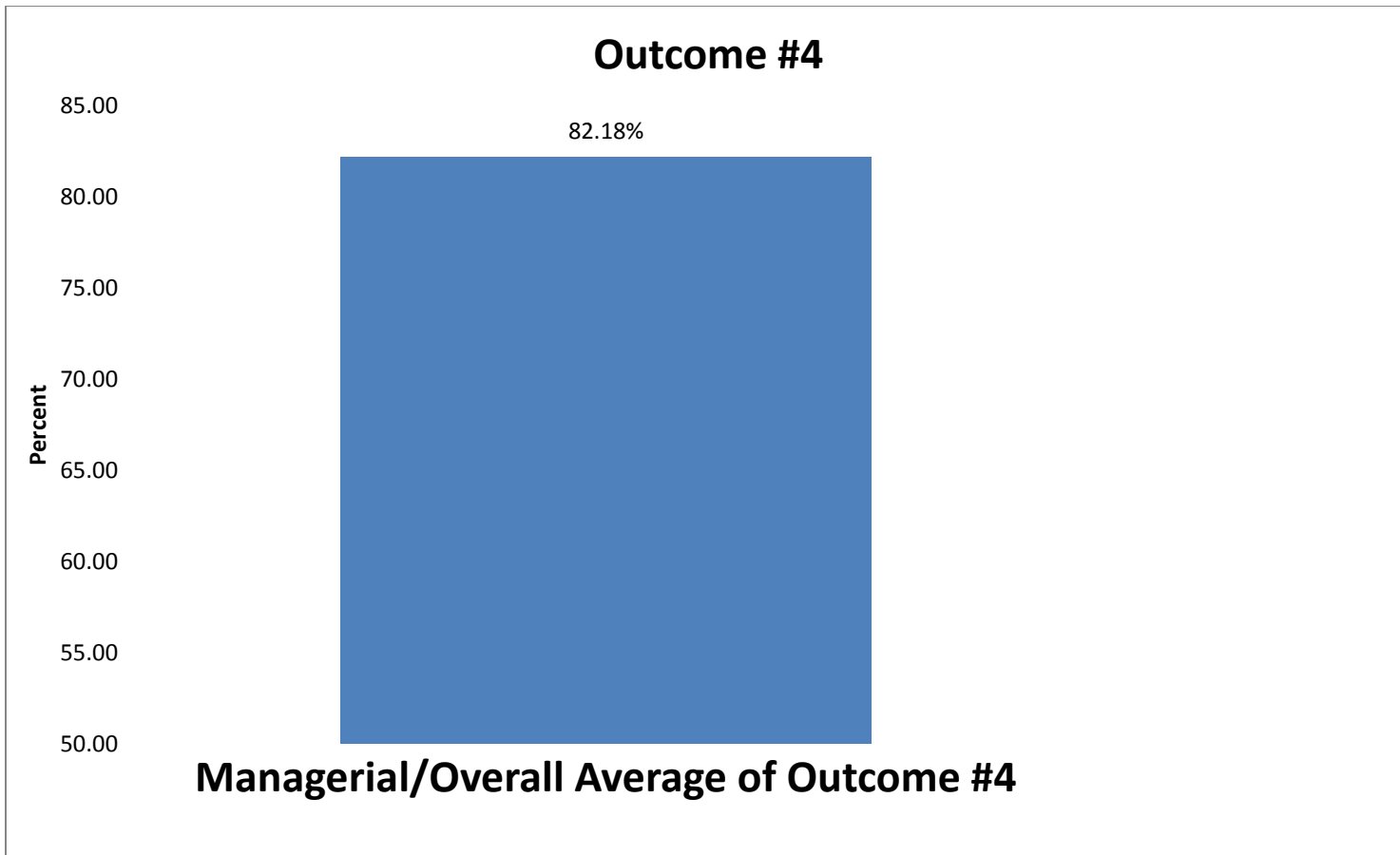


Outcome #2

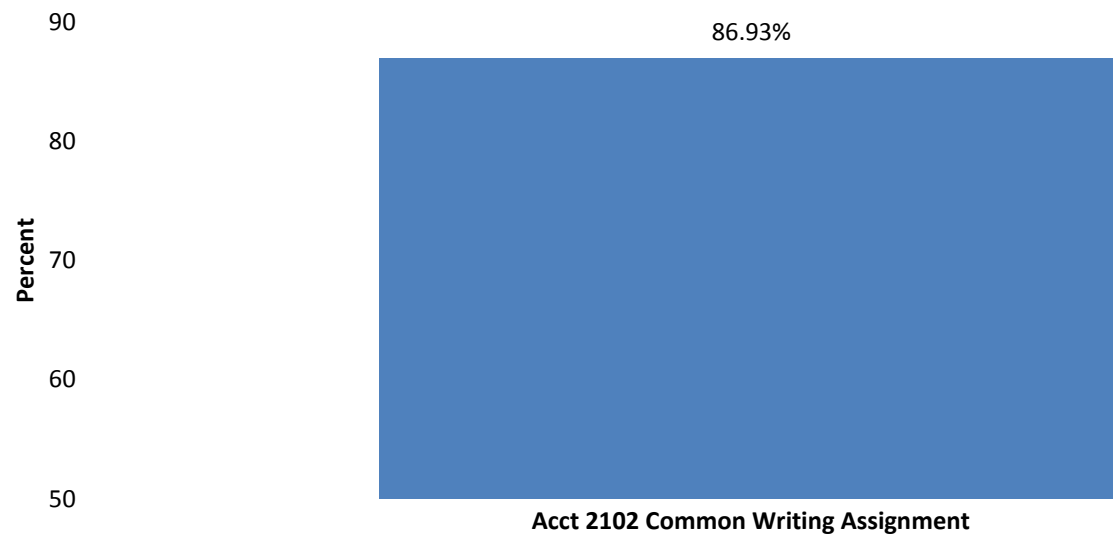


Outcome #3





Outcome #5



**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 2012 – Spring 2013
 (Report Period)
 Carol Rogers/crogers25@cnm.edu/224-4000 x50073
 (Contact Person/email/phone)

September 6, 2013
 (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

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

Data Results Period upon which this Action Plan is based (period which ended 6/30/xx):
 2012/2013 Assessment Report – Part 1

Action Plan (close the loop):
Outcome #1 results show that the achievement target of 75% of students receiving a score of 75% or better was not met. Only 70% of students received a score of 75% or better. However, the overall average score of these measurement tools was greater than 75%.

Specifically, the achievement target was not met for the journal entries portion of the Bank Reconciliation problem or on the Financial Statements problem. Again, the overall average scores of these measurement tools for both the Bank Reconciliation problem and Financial Statements problem were greater than 75%. Starting in the assessment cycle of 2012-2014, bank reconciliations were re-emphasized in Acct 2101, Intermediate Accounting 1A classes. It is too soon to assess the results of this additional emphasis. The impact will start to be seen by the next assessment cycle.

Outcome #2 results show that the achievement target of 75% of students receiving a score of 75% or better was met. This outcome will continue to be monitored to ensure that the achievement target continues to be met.

Outcome #3 results show that the achievement target of 75% of students receiving a score of 75% or better was not met. Only 69% of students received a score of 75% or better. However, the overall average score of these measurement tools was greater than 75%.

Specifically, the achievement target was not met for the Payroll outcomes exam or for the Tax outcomes exam. For the assessment cycle 2013-2015, a common final for the Acct 1120, Payroll Accounting course will be used starting in the Fall of 2013. This will better prepare students for the Payroll outcomes exam. For the assessment cycle 2013-2015, the Tax outcomes exam was re-written to better reflect outcome expectations of both our individual tax courses (Acct 1301/1398, Tax Help or Acct 2340, Tax Accounting 1).

Outcome #4 results show that the achievement target was met. This is, at least in part, due to the addition of an upper level accounting course, Cost Management, to the Accounting degree curriculum. This outcome was not met in the 2011/2012 assessment cycle. . This outcome will continue to be monitored to ensure that the improvement is ongoing.

Outcome #5 results show that the achievement target of 75% of students receiving a score of 75% or better was met. . This outcome will continue to be monitored to ensure that the achievement target continues to be met.

ASSESEMENT 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. |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |

3 Assessment Cycle timeline for the above student learning outcomes for the next five years.

| Outcome # | When Measured | Where measured (i.e. what course(s)) | Measurement tool(s) & Type of tool |
|-----------|------------------------|--------------------------------------|---|
| 1 | 2013-2015 | ACCT 2999 | ACCT 2999 Outcome exams for manual applications; direct/internal |
| 2 | 2013-2015 | ACCT 2420 | ACCT 2420 Common Final Exam; direct/internal |
| 3 | 2013-2015 | ACCT 2999 | ACCT 2999 Outcome exams for bank reconciliation prep, payroll problems, & tax problems; direct/internal |
| 4 | 2013-2015 2013-2015 | ACCT 2999 ACCT 2230 | ACCT 2999 Managerial problem on Outcome exams; direct/internal ACCT 2230 Project(s); direct/internal |
| 5 | 2013-2015 | ACCT 2102 | ACCT 2102 Writing assignment with common rubric; direct/internal |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |

