

CENTRAL NEW MEXICO COMMUNITY COLLEGE
ASSESSMENT REPORT
Due to SAAC by October 15

PART 1: CONTACT & PROGRAM IDENTIFICATION

Report Year and Contact Information			
<u>2016-2017</u> Academic Year	<u>Carol Rogers</u> Contact Person	<u>Crogers25@cnm.edu</u> Email	<u>224-4000 x50073</u> Phone Number

Subject of this Assessment Report		
Program: <u>Accounting</u> <input type="checkbox"/> Certificate <input type="checkbox"/> AA <input type="checkbox"/> AS <input checked="" type="checkbox"/> AAS	Gen Ed Area: _____ Applicable to: <input type="checkbox"/> AA/AS <input type="checkbox"/> AAS	Non-Award, Non-Gen-Ed Discipline Area: _____

PART 2: THE YEAR IN RETROSPECT

Program/Area Highlights (Including, wherever applicable, course completion, job placement, and licensing examination information)
The number of Accounting AAS degrees awarded stayed constant at 54 in the 2015-2016 and 2016-2017 academic years, but the number of Accounting AAS declared majors decreased from 669 in the 2015-2016 academic year to 655 in the 2016-2017 academic year.

Changes Made in Support of Student Learning
No recent changes have been made.

PART 3: REPORT ON RECENT ASSESSMENT OF STUDENT LEARNING

Student Learning Outcome(s) Assessed <small>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</small>	Classes/Cohorts Assessed
1. Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.	Acct 2999, Capstone Course
2. Identify, analyze and record business transactions using general ledger	Acct 2420, Computerized Accounting

software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	
3. Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity.	Acct 2999, Capstone Course
4. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	Acct 2230, Cost Management Accounting
5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	Acct 2102, Intermediate Accounting, 1B

Measurement Tool(s) Used <i>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</i>	Enter X's for type of tool				Initial Achievement Target or Expectation
	Internal	External	Direct	Indirect	
Outcome 1: Acct 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem.	X		X		75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.
Outcome 2: Acct 2420, Common Final Exam.	X		X		75% of students will receive a score of 75% or higher on this Final Exam.
Outcome 3: Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems and the individual taxation problems.	X		X		75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.
Outcome 4: Acct 2230, Common Project.	X		X		75% of students will receive a score of 75% or higher on the Common Project.
Outcome 5: Acct 2102, Common Writing Assignment.	X		X		75% of students will receive a score of 75% or higher on this common writing assignment.

Assessment Findings
Outcome #1: The achievement target for Outcome #1 was just met. 74.81% of students received a score of 75% or better 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 80.37%.

Outcome #2: The achievement target for Outcome #2 was met. 93.62% of students received a score of 75% or better on the Acct 2420 common final exam. The overall average grade on the common final exam was 84.04%.

Outcome #3: The achievement target for Outcome #3 was met. 79.26% of students received a score of 75% or better 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 85.64%.

Outcome #4: The achievement target for Outcome #4 was met. 89.83% of students received a score of 75% or higher on the Acct 2230, Cost Management Accounting, common project.

Outcome #5: The achievement target for Outcome #5 was met. 92.86% of students received a score of 75% or higher on the Acct 2102, Intermediate Accounting IB, common writing assignment. The overall average grade on this common writing assignment was 92.11%

Analysis and Interpretation of Assessment Findings

Outcome #1: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on these specific Accounting Outcome Exam problems decreased significantly. The overall average grade on the Accounting Outcome Exam for these specific problems decreased from 87.00% to 80.37%.

Outcome #2: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on the Acct 2420 common final exam increased by 1.78%. The overall average grade on the Acct 2420 common final exam showed a slight decrease from the prior academic year from 84.22% to 84.04%.

Outcome #3: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on these specific Accounting Outcome Exam problems decreased by 1.82%. The overall average grade on the Accounting Outcome Exam for these specific problems showed a slight increase from the prior academic year from 85.43% to 85.64%.

Outcome #4: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on this common project remained consistent. The Acct 2230 Common Project was used for the first time in the 2014-2015 academic year as the assessment tool for this Outcome. The Cost Management team will continue to monitor both the grades and the assigned common project itself to ensure that this assessment tool continues to be a viable measure of this outcome.

Outcome #5: In comparing the results from the prior academic year to this reported year, the percentage of students receiving a score of 75% or better on this common writing assignment remained consistent. The Intermediate Accounting team will continue to monitor both the grades and the assigned common writing assignment itself to ensure that this assessment tool continues to be a viable measure of this outcome.

Action Plan in Support of Student Learning

With all of these outcomes being met, the various course teams will continue to monitor these assessment results to ensure that these assessment tools are viable measures of these outcomes.

Please indicate with an X all of the following that characterize the types of changes described in the above action plan:

- Pedagogical change
 Course revision
 Process revision
 Curricular revision
 Budgetary reallocation
 Faculty training/development
 Assessment criteria revision
 Assessment methodology revision

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

PART 4: ASSESSMENT CYCLE PLAN UPDATE (Copy and paste from original plan if unchanged)

Cycle Years	Description of Changes Made (if applicable)
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.

Student Learning Outcomes	When Measured	Where Measured	How Measured
1. Identify, analyze and record business transactions manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.	2017-2018	Acct 2999	Acct 2999, Accounting Outcome Exams, bank reconciliation journal entry problem, the adjusting journal entry problem and the financial statement preparation problem.
2. Identify, analyze and record business transactions using general ledger software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	2017-2018	Acct 2420	Acct 2420, Common Final Exam
3. Prepare and review common accounting documents, such as bank reconciliations, payroll tax reports, and individual income tax returns of basic complexity.	2017-2018	Acct 2999	Acct 2999, Accounting Outcome Exams, bank reconciliation preparation problem, the payroll problems and the individual taxation problems.
4. Select and apply appropriate managerial accounting concepts for use in business decision-making using both manual and electronic applications.	2017-2018	Acct 2230	Acct 2230, Common Project

5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	2017-2018	Acct 2102	Acct 2102, Common Writing Assignment
6.			
7.			
8.			
9.			
10.			