

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

PART 1: CONTACT & PROGRAM IDENTIFICATION

Report Year and Contact Information:			
2013-2014	Carol Rogers	crogers25@cnm.edu	224-4000 x50073
Academic Year	Contact Person	Email	Phone Number

Subject of this Assessment Report:		
Program: Accounting <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	Discipline Area: _____

PART 2: EVIDENCE OF ACHIEVEMENT OF PROGRAM OUTCOMES

Summary of Program Success in Achieving Desired Outcomes:
<p>The number of Accounting AAS degrees awarded increased from 53 in the 2012-2013 academic year to 61 in the 2013-2014 academic year, but the number of Accounting AAS declared majors decreased from 881 in the 2012-2013 academic year to 785 in the 2013-2014 academic year. Also, the job placement rate decreased from 90.9% in 2012-2013 to 77.4% in 2013-2014.</p>

Description and Evaluation of Recent Changes Made in Support of Student Learning:
<p>No recent changes have been made.</p>

PART 3: REPORT ON RECENT ASSESSMENT OF STUDENT LEARNING PROCESSES

Learning Outcome(s)/Exit Competencies Assessed:	Classes/Cohorts Assessed:
<i>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</i> 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 software to prepare financial statements in accordance with Generally Accepted Accounting Principles.	Acct 2420, Computerized Accounting
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 2999, Capstone Course
5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	Acct 2102, Intermediate Accounting, 1B

Measurement Tool(s) Used:	Enter X's for type of tool				Initial Achievement Target or Expectation:
	Internal	External	Direct	Indirect	
<i>To add rows: right-click in cell below and select "Insert," "Insert Rows Above"</i>					
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 2999, Accounting Outcome Exams, managerial accounting problems.	X		X		75% of students will receive a score of 75% or higher on these Accounting Outcome Exam problems.
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 Results/Findings:
Outcome #1: The achievement target for Outcome #1 was met. 80.67% 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 82.69%.

Outcome #2: The achievement target for Outcome #2 was met. 83.54% 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 81.96%.

Outcome #3: The achievement target for Outcome #3 was met. 78.67% 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 83.23%.

Outcome #4: The achievement target for Outcome #4 was not met. 72.00% of students received a score of 75% or better on the Accounting Outcome Exams, managerial accounting problems. The overall average grade on the Accounting Outcome Exam for the managerial problems was 85.58%.

Outcome #5: The achievement target for Outcome #5 was met. 83.33% of students received a score of 75% or higher on the Acct 2102 Intermediate Accounting IB common writing assignment.

Analysis and Interpretation of Assessment Results/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 increased by 10.3%, with the achievement target going from being not met to being met. The overall average grade on the Accounting Outcome Exam for these specific problems increased from 79.71% to 82.69%.

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 decreased by 8.46%. The Acct 2420 team discussed the reason for this decline and one possible reason was the implementation of a grading rubric.

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 increased by 9.78%, with the achievement target going from being not met to being met. The overall average grade on the Accounting Outcome Exam for these specific problems increased from 80.04% to 83.23%.

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 these specific Accounting Outcome Exam problems decreased by 3.56%, with the achievement target going from met to being not met. However, the overall average grade on the Accounting Outcome Exam for these specific problems increased from 82.18% to 85.58%.

One reason that this outcome may have gone from begin met in the prior year to being not met in the current assessment year is due to the implementation of Acct 2230, Cost Management, an upper level managerial course. Because this upper level course is not required in this degree program until 2017, the results of this outcome can be expected to fluctuate, since not all of the students will have been required to take the upper level managerial course.

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 these specific Accounting Outcome Exam problems decreased by 1.86%. The Intermediate Accounting team will continue to monitor both the grades and the assigned common writing assignment to ensure that this assessment tool continues to be a viable measure of this outcome.

Action Plan in Support of Student Learning:

Outcome #2: The Acct 2420 team believes that the decrease in the percentage of students receiving a score of 75% or better on the common final exam is due to the introduction of a grading rubric for this final. The team will provide instruction to all instructors of the Acct 2420 to ensure that the grading rubric is used accurately throughout the sections.

Outcome #4: With the achievement target going from met to being not met, the managerial accounting team reviewed the managerial problems on the Accounting Capstone Outcome Exam. The team determined that, at this time, the exam problem is appropriate and is a viable measure of this outcome, especially since the overall average grade on the managerial accounting outcome exam increased from 82.18% to 85.58%.

Recommendations, Proposals, and/or Funding Requests:

N/A

PART 4: EMBEDDED OUTCOMES**Critical Thinking and Life Skills/Teamwork Development within Programs:**

- a) Please describe how Critical Thinking assessment is embedded within your program assessment.
- b) Please describe how Life Skills/Teamwork assessment is embedded within your program assessment.

a) Throughout the courses in the Accounting AAS degree, critical thinking skills are used. One specific example is in the Acct 2102 writing assignment where students are assigned an ethics case or other research case.

b) Life Skills/Teamwork assessment is done in a variety of ways including, but not limited to, group activities/assignments and having students present current events articles. Future discussions will be held with the accounting faculty on how to better define and implement life skills and teamwork into this program.

PART 5: ASSESSMENT CYCLE PLAN (Copy and paste from original plan if unchanged)

Cycle Years:	Plan Description:
2011/2012-2015/2016	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/Exit Competencies:	When Measured:	Where Measured:	How Measured:
1. Identify, analyze and record business transactions	2014-2016	Acct 2999	Acct 2999, Accounting Outcome Exams,

manually to prepare financial statements in accordance with Generally Accepted Accounting Principles.			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.	2014-2016	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.	2014-2016	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.	2014-2016 2016-2018	Acct 2230 Acct 2999	Acct 2230, Common Project Acct 2999, Accounting Outcome Exams, managerial accounting problems.
5. Evaluate accounting issues, their impact on the accounting environment and disclosure requirements.	2014-2016	Acct 2102	Acct 2102, Common Writing Assignment
6.			
7.			
8.			
9.			
10.			