INTRODUCTION

- Traditionally accounting instructors grade homework assignments, quizzes, and midterm exams on a strict assessment basis where the resultant points earned are recorded as the score for the student.
- Typically this results in a lot of frustration for students, especially in the Principles of Accounting course, as they feel that their learning was not sufficiently enhanced by this type of grading.
- We propose a rework and resubmission model whereby any mistakes made by the students become a learning opportunity for them to enhance their understanding of the concepts they misunderstood or misapplied.
- In this paper we will demonstrate how we utilize this in our courses.

THEORIES OF LEARNING

- Previous research in learning has shown that students have different styles of acquiring and assimilating knowledge.
- Researchers have found that there is no one style that is dominant in learning.
- Primarily due to this body of research, textbook publishers have drastically revised the books in the last two decades, incorporating as many presentation styles as possible to enhance student learning.
- Technology also helps in catering to as many learning styles as possible with the use of presentation software, tutorials, videos, course management tools and other items to assist student learning.
- However assessment of learning is still the domain of instructors and unfortunately most accounting instructors use the same methods that were used before for many decades.

ASSESSMENT OF LEARNING

- Research in assessment of learning shows two distinctive styles of assessment, formative and summative.
- In formative assessment, techniques are used to provide feedback to the learners about the gaps in their knowledge and the methods they could use to fill these gaps.
- In summative assessment, techniques are used to assess the extent of learning and the assimilation of the important concepts in the class.
- Typically, formative assessments are ideal for use during the semester so that any gaps in the learning environment can be quickly addressed.
- Summative assessments are ideal for use at the end of the semester, typically to award the final grades in the class.
- Assessment techniques in many disciplines in humanities and social sciences have been revised to include many formative types like reflection journals, end-of-class surveys, etc.
- Unlike in other disciplines assessments in accounting tend to be summative in nature for almost all in-semester activities.
- Homework assignments, quizzes, and midterm exams are graded and the scores recorded while the students do get the scored items back to scrutinize for formative assessments, it is seldom that instructors find students consulting them about the gaps in their knowledge found by the graded assignments.
- We recommend that students be given the opportunity to enhance their learning by reworking and resubmitting all their in-semester assignments.

REWORK AND RESUBMIT MODEL

- Almost all assignments, quizzes and midterms are candidates for the rework and resubmit model.
- After the initial work is graded, students are given an opportunity to earn extra-credit points by choosing to rework and resubmit the assignment with a new due date.
- To earn maximum extra-credit points, students are required to correct all wrong or missing items in the assignment and are encouraged to consult with the instructor in reworking the assignment.
- By reworking these assignments, students actually figure out why they made the mistakes in the first place and this gives them the ability to reason out why they had problems with the assignments.
- We have found by our experience that this results in more positive consultations with the instructors during office hours, rather than a debate about the grading system used.

EXAMPLES OF ITEMS REWORKED IN OUR COURSES

- Homework assignments in a computerized online system, where multiple attempts are allowed for the students.
- Quizzes can be reworked and resubmitted after the due dates for a partial credit.
- Midterm exams can be reworked and resubmitted for an improvement of the grades.
- Typically we use a formula that adds about 30% of the difference between the original score and 100, subject to a maximum of 15 points. In order to earn these extra-credit points, students have to ensure that all the wrong answers are corrected, including the open-ended answers to essay questions.
- Any term projects given in the semester, including term papers and case study reports.

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Conclusions

- Traditionally assessments in accounting are summative in nature with little opportunity given to students to learn from their mistakes.
- We propose a rework and resubmit model that gives students an incentive to redo their work and hence enhance the learning opportunities in the semester.
- The final exam, especially a comprehensive one, can still work as the final summative instrument that assesses the total learning of the student in the course.

Using Reworks and Resubmissions to Enhance Learning in Accounting Courses
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