

# Exploring Learner's Individual Accountability (IA) in Accounting Group Assessment.

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## Overview

- Research background
- Gaps and Contributions
- Research Objectives
- Methodology
- Results
- Conclusion

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## Group assessment

- Group Exam, Team Exam, Cooperative Exam, Two-stage exams, etc. is based on Cooperative Learning (**CL**) pedagogy (*Baloche & Brody, 2017; Slavin 2015*).
- And the **CL** is based **on small-group learning** that has been in application since the beginning human existence (*Johnson & Johnson, 1974*).



Benefits of CL (*Bayne et al., 2022; Healy et al., 2018; Fiore et al., 2018; Graesser et al., 2018; Lancaster & Strand, 2001*).

- Scholastic performance
- Active Learning Experience
- Peer Tutoring
- Fostering the development of workability skills



Due to the benefits, many professions have adopted CL into assessment.

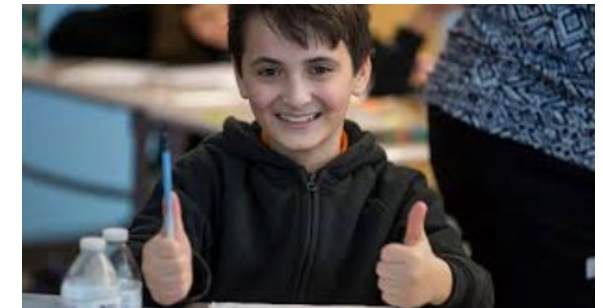
## CL and assessments in accounting

- Empirical evidences - **Mixed position**



- **Notable Concerns:**

- Same grade (*Shawver, 2020; Edmond & Tiggeman, 2009*)
- Tag along (*Holt, Michael & Godfrey, 1997; Ravenscroft, 1997*)
- Individual Accountability (*Bayne et al. 2022; Johnson & Johnson, 1999*)



- Team charter – setting ground rules
- Peer evaluation (Opdecam & Everaert, 2018; Smith and Rogers, 2014)
- Self evaluation/reflection
- Two stage Exam (Kinnear, 2021; Chen & Kinniburgh, 2019; Martin 2018)
- Structure Cooperative Exam (Hodges, 2017; Johnson & Johnson, 1999)

## Practical contributions

- Cooperative Exam Structure and Implementation

*(Johnson & Johnson, 2018; Bay & Pacharn, 2017)*

## Theoretical Contributions

- Social Interdepend Theory *(Johnson & Johnson, 2015)*

Individual Accountability *(Bayne et al., 2022; Laue, 2020; Jang et al., 2017)*





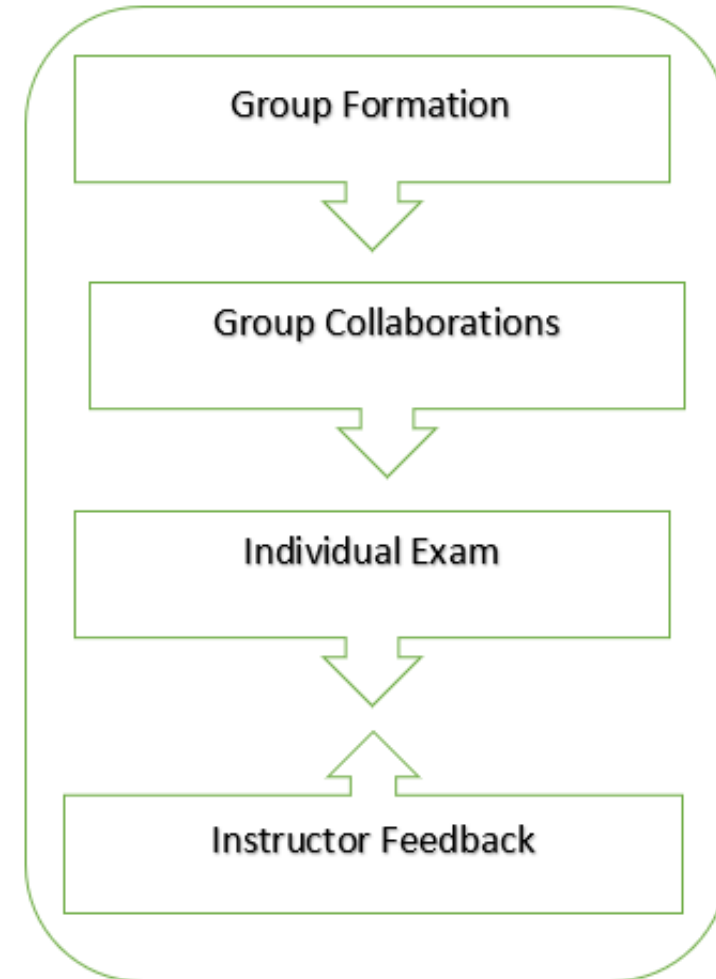
## Objective

- *To explore the delivery nature of the Cooperative Exam Structure on IA and student satisfaction*

## Question

- *How does the Cooperative Exam Structure impact student IA and satisfaction?*

- Students form their groups
- Students collaborate and analyze the case in group
- Required will be given
- Students answer the required and Individual submission
- Instructor provide the feedback






- Population: The total number of enrolled students
- Focus Group Interview
- Three quizzes

Quiz 1	Traditional Group Exam
Quiz 2	Group Exam - Structure Modified for IA
Quiz 3	Group Exam - Structure Modified for IA

# Quiz #2 – Focus Group reflections

- ... **“the second quiz made me more accountable.... Although, we did the analysis of the mini case together, but he could not provide the exams when he saw the question from the Instructor”**
- **“The second test was individually submitted. Even if you free ride, that will be very limited”.**
- *I gonna be honest 100%. I can say that definitely the **second exam is the best option for accountability as individual.** Because in the quiz one, every member of the **group had the same grade.***
- ... **“for a post-secondary accounting course, the second will be the best, we learned, we collaborate and the individual students can be proud of their grades”.**

- “... I think the **whole idea for quiz 2 is to make sure that we took accountability for learning**. Because one of the concerns that everyone kind of had from quiz 1 was that of bandwagon. **People being Yes Man. Yes Man**”.
- “In terms of **learning and accountability**, I will **say quiz 2 is better**. But if we focus on the grade only, **the class average for quiz 1 was higher than quiz 2**. Because three students are more or less working to submit the same document for grading in quiz 1”.




<b>Average (n = 87)</b>	
Sections	approx. % change between quiz 1 & 2
A	 by 10.5%
B	 by 11.7%
C	 by 9.6%

- ***“Coming together before quiz 3 really helped our individual preparation for the exam.***
- ***.....” If you copied from the group, we don't have later time to explain what you copied to you.”.***

- *“**the first thing was my preparation.** I studied the materials to understand them and how I can apply them”*
- *“I think for quiz 3, **we were smoke prepared.** I think we all change our approach to study and to answering the question”.*
- *“The approach is very good don’t get me wrong, **but without you studied very well and coordinate very well with your members in the group,** there will be problem”.*
- *“**the benefit of this approach to help on exam is if we all come prepared. We must be individually ready.** That is when we can experience a better synergy”.*



*“Well, if we are not doing this approach, we would have been doing the exam the normal method. **I mean individual exam. The pressure is more on individual exam than this one.** The fact that you have someone to share your idea with in an exam is awesome. That is an advantage for me.”*

<b>Average (n = 87)</b>	
Sections	approx. % change between quiz 2 & 3
A	 by 4.2%
B	 by 5.1%
C	 by 3.9%

Pilot study.....

Accounting Assessments can be a learning tool by boosting the IA in the way the exam model is structured.

# Acknowledgement



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