

## Effectiveness of Homework Assignments and Quiz as Instructional Tools: the Case of Business Finance Courses at Universitas Klabat

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This paper seeks to find out whether homework and quiz are effective instructional tools in learning process of students enrolled in business finance course at Universitas Klabat. Furthermore, this study aims to find out whether gender and student accommodation has any influence on students academic achievement (student accommodation is segregated into three categories: living in supervised on-campus dormitory; living with university staff; and living off-campus. The sample consists of 452 students enrolled in business finance courses over five semesters over the period 2000 to 2002. The study uses multiple regression analysis with final examination grade as dependent variable with homework assignment grade and average quiz grade as independent variables. Furthermore, the study tests whether gender and student accommodation has any correlation with examination performance using ANOVA. The examination grade is used as a proxy variable for learning. The findings indicate that homework in business finance courses is an effective instructional tool. Quizzes used in business finance courses are an effective feedback tool that can provide instructors with warnings. Differences in examination performance of business finance students are not gender or student accommodation related.

Key words: accounting education, business finance, academic performance

### INTRODUCTION

Assessing student academic performance in a course is a complex task. Assessment is influenced by the teacher's background such as, education, experience, philosophy, gender, and familiarity with institutional policies. Consequently, there are wide variations in learning assessment methods and scales. Some educators may choose to include components such as quizzes, assignments, projects, presence in class, and examinations in their grading scheme while others may consider examinations only. The question addressed by this study is whether assignments help students learn. If assignments help students learn, then, assignments have value to be included into an assessment scheme. Furthermore, this study also analyzed the relationship between quiz, gender, and student accommodation on academic performance.

**Research Question.** This study aims to determine the influence of homework, quiz, gender, and student accommodation on the academic performance of students. Specifically, this study aims to find answers to the following questions: Is the use of homework assignments an effective instructional tool in business finance courses? Is the use of quizzes an effective feedback and indicator tool of student learning in business finance courses? Is examination performance of students taking business finance courses gender sensitive? Is examination performance of students taking business finance courses sensitive to student accommodation?

**Significance Of The Research.** The result of this study will provide empirically tested evidence regarding the influence of assignments, quizzes, student lodging (accommodation), and gender on the learning process of students enrolled in business finance courses. Results of this study are expected to be input for higher education

policy makers and business finance professors by providing them with evidence regarding the relevance of homework assignments and quizzes as instructional and learning tools. This study will also provide information regarding the relationship between gender and student accommodation with examination performance of students enrolled in business finance courses. Future research can broaden this study to determine cross-cultural factors unique to gender and student accommodation that influence students' academic performance.

**Literature Review and Hypothesis.** Indications are that accounting graduates do not measure up to the expectations of the industry. Excess demand for accounting professionals reflects the fact that there is the need of well trained students to fill in this gap (Evraet & Trebucq, 2006; Carr, Chua, & Perera, 2006). An influential factor on students' decision to become professional accountants is their satisfaction with accounting studies, particularly, in their first year (Jackling & Calero, 2006). This finding has significant implications for first year level accounting educators because they influence students' perception about an accounting career. Some studies (McGee, 2005; McGee & Preobragenskaya, 2005; Preobragenskaya & McGee, 2004) suggest that accounting education needs to adapt to the needs of the business world. To accomplish this, methods of teaching, curriculum, the use of educational technology, classroom activities, and assessment schemes must be continuously refined.

**Related Literature.** Homework and Learning. Consistent efforts are undertaken by accounting educators to improve accounting education. Numerous studies have looked into the ability of computer assisted software and educational technology to help students learn accounting concepts (Mcdowall & Jackling, 2006; Sugahara & Boland, 2006). Assigning homework is arguably a method teachers can use to improve learning. Homework assignments can be designed to help students achieve learning objectives, while examinations can be designed

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to assess whether students have grasped the subject's core concepts. It is, therefore, logical to expect a strong relationship between homework performance and examination performance (English, Bonanno, Ihnatko, Webb, & Jones, 1999). Homework could also lead students to learn other skills, such as technology (Bhattacharjee & Shaw, 2001). For example, McDowall & Jackling (2006) conducted research that measured the perception of students on the use of Computer Assisted Learning (CAL) packages. They found that positive perceptions of CAL significantly affects academic performance. They further found that gender and prior accounting studies had no influence on academic performance.

The issue of assessing students' academic performance in a course is a complex issue; in fact, there are no well established rules as to the best assessment scheme. Grading is part of assessing students' academic performance and Mac Iver & Reuman (1994) state that grading schemes vary with the background of teachers. Factors that influence professors grading schemes include their education, experience, philosophy, gender, and familiarity with institutional policies. This varied background leads to inconsistencies in grading schemes across Professors. These inconsistencies lead to negative feedback about grading both coming from students (Fenn, 2001 in Venugopal & Kakani, 2002) and teachers (Cizek G. J., 1996; Cizek G. J., 1988; Curren, 1995; Stiggins, 1986).

The decisive issue to consider is whether grading scheme serves the various purposes of assessment, being providing feedback to students about their achievement, motivate students to improve their performance, help students in planning their education and career, used as selection criteria, and serve as record material in academic administration records (Venugopal & Kakani, 2002). Grading is a proxy to learning achievement (Cooper, 1994) and, therefore, students' achievement in learning could be measured using grading. Furthermore, Cooper (1994) reviewed literature on the effect of instructional methods and teaching skills on students' achievement. He found that the effect of homework on students' achievement is above average. He also pointed out that from 20 studies performed, 14 found homework to be effective in student learning. Studies that favored homework found that students in classes that are assigned homework outperformed students in classes that are not assigned homework.

Cooper (1994) continued to review another category of research that measured the difference in learning between groups with homework assignments as instructional method and groups with in-class supervised study. Results from these studies showed that the use of homework assignments as instructional method outperformed in-class supervised study. Cooper (1994) also reviewed the results of 50 surveys in the US that correlated the amount of time spent on homework with achievement. He pointed out that the results of 43 out of 50 surveys showed evidence that students who spent more time on homework have better achievement. All three categories of studies reviewed by Cooper (1994) consistently showed that homework influenced students learning. Interestingly, all three studies showed that homework is not relevant for learning at the elementary education level, superior to other instructional methods in junior high school level, and has the greatest advantage for learning at the high school level.

It appears that the higher the education level the more learning advantage can be gained from homework

assignments, thus, it will be interesting to find out if homework is also beneficial for learning at the college/university level. It should be noted that there are reservations among some educators regarding the soundness of homework as an instructional tool. Cooper (1994) mentions some of the negative effects of homework: loss of interest in academic material, physical and emotional fatigue, denial to leisure and community activities, and cheating (copying assignments and help beyond tutoring). The negative impact of cheating on homework assignments is a valid argument, especially, if conditions are conducive to such behavior, for example, too much emphasize on course grade as a measure of academic performance by teachers, educational institutions, and businesses may lead to dysfunctional behavior among students where students may trade learning for grades (Venugopal & Kakani, 2002; Fenn, 2001). In this case, effectiveness of homework could be significantly influenced by whether students do the homework. Given the study load of students and the emphasis placed on good final grades, students could be motivated to find an easy way to attain higher grades by copying the work of their fellow students and, therefore, reducing or even nullifying the effectiveness or objectives of homework assignments.

Given this proposition, this research aims to find out whether homework is effective in helping students enrolled in business finance courses learn. If it is found that homework is not effective, then, considering the resources involved in preparing and grading homework, it would be recommended to not rely on homework assignments as an instructional tool, let alone, used as a component of the final grade. Gender and Learning. Studies that looked into the association of gender and academic achievement, showed evidence that there is a relationship between gender and learning. For example, a study by (Ajiboye & Tella, 2006) showed evidence that male students outperform female students in a social study course in Botswana. They further showed that gender *per se* may not be the reason behind their findings because there is a strong correlation between absenteeism and gender. They found that female students had higher class absentee rates than male students. Proposed reasons for the higher absenteeism is firstly that female students are expected to take care of sick relatives and secondly, there is a higher rate of HIV infection among females compared to males. The findings of Ajiboye & Tella (2006) indicate that differences in academic achievement are not gender based but contextual and cultural specific.

Other researchers (Haley, Johnson, & Kuennen, 2007) point out that across different disciplines, male students outperforms female students. However, they found that this pattern is not that clear-cut in introductory statistics classes. They found that gender academic achievement in introductory statistic course interacts with the gender of the professor (female students perform better when their professors are male and vice versa). Although, in general, male students outperformed female students (Ajiboye & Tella, 2006; Haley, Johnson, & Kuennen, 2007; Pajares & Johnson, 1996) findings show that the correlation between gender and academic achievement seemed to be affected by factors that are uniquely contextual.

*Supervised quizzes*, Student Accommodation and Academic Achievement. There is not much literature on the effect of supervised quizzes and student accommodation on academic achievement. The supervised quiz variable is included in this study because it plays an indicator role on the level of learning students

experienced. Supervised quizzes in this study are frequent is a mini-examination's that tests students' comprehension of narrow parts of a topic using true/false type questions. Therefore, good quiz performance may be indicative of the students' comprehension of the whole topic, which will be evidenced by good achievement in examinations. Student accommodation is also included in this study because Universitas Klabat provides supervised on-campus accommodation (dormitories). Life for students living in on-campus lodging are more structured with regulations for study periods, bed-time, wake-up time, meal-time, etc. These factors may lead students to live a life-style conducive to learning. Thus, this study is motivated to examine the relationship between accommodation of students enrolled in business finance courses and their academic performance as measured by their examination grades.

*Hypothesis.* Studies have found that there is a positive association between homework assignments and academic achievement (English et al., 1999; Bhattacharjee & Shaw, 2001; McDowall & Jackling, 2006; Cooper, 1994; Fenn, 2001). It is expected that if students do well in their homework assignments, as evidenced by their assignment grades, then they will also do well in examinations. Examination grade is used as a proxy for learning. Thus, this study hypothesized that assignment grades are related with examination grades. This hypothesis is tested in the following null form:

H<sub>01</sub>: Assignment grades are not related to examination grades.

H<sub>01</sub> will help answer the question, "is the use of homework assignments an effective instructional tool in business finance courses?" Supervised quizzes are administered to provide feedback for both students and professors about students' comprehension of smaller parts of a topic. Quizzes in this case play a feedback role as it may indicate how well students understand parts of a topic and, consequently, the whole topic. It is, thus, expected students' performance in supervised-quizzes is related to their performance in examination. This expectation is tested in the following null form: H<sub>02</sub>: Quiz grades are not related to examination grades. H<sub>02</sub> will help answer the question, "Is the use of quizzes an effective feedback and indicator tool of student learning in business finance courses?"

Prior studies have found that in general male students outperformed female students in academic achievements (Ajiboye & Tella, 2006; Haley, Johnson, & Kuennen, 2007; Pajares & Johnson, 1996), thus, it is

hypothesized that gender can explain academic achievements. This hypothesis is tested in the following null form: H<sub>03</sub>: There are no differences in male and female examination performances H<sub>03</sub> will help answer the question, "Is examination performance of students taking business finance courses gender sensitive?"

Student accommodation *per se* may not have any relationship with academic performance of students; however, different characteristics of student accommodation may be captured by this variable. For example, students living in supervised on-campus accommodation (dormitory) have a more structured student life relative to off-campus accommodation. It is expected that student accommodation is related to students' performance in examination. This expectation is tested in the following null form: H<sub>04</sub>: There are no differences in the examination performance of students living in: supervised on-campus dormitory, staff housing, and off-campus accommodation. H<sub>04</sub> will help answer the question, "Is the examination performance of students taking business finance courses sensitive to students' accommodation?"

## METHODOLOGY

**Population and Sample.** The population of this study are students enrolled in Business Finance courses at the faculty of economics at Universitas Klabat, Manado, Indonesia. The study sample consists students enrolled in Business Finance I and II over five semesters during the period 2000 to 2002. More specifically, the classes are Business Finance I both in 1<sup>st</sup> and 2<sup>nd</sup> semester of the school year 2000/2001, 2001/2002, 1<sup>st</sup> semester 2002/2003 and students enrolled in Business Finance II in both 1<sup>st</sup> and 2<sup>nd</sup> semester 2000/2001 and 2001/2002. In total there were 648 students initially enrolled in business finance courses. Students that dropped the course, with no gender and accommodation data are excluded from the sample, consequently, the final sample used in this study consists of 448 students. The number of students initially enrolled in each business finance classes and the final sample are presented in table 1.1. During the five semesters one professor designed the schedule of homework assignments, taught all the Business Finance classes, and set all the quizzes and examinations.

Tabel 1. Sample

Course	Parallel	Semester	School Year	Number of Students Enrolled	Number of Students Included in Sample
Business Finance I	A	1	2000/2001	60	40
Business Finance I	B	1	2000/2001	50	26
Business Finance I	A	1	2001/2002	57	33
Business Finance I	B	1	2001/2002	60	44
Business Finance I	A	1	2002/2003	71	53
Business Finance I	B	1	2002/2003	72	51
Business Finance I	C	1	2002/2003	74	47
Business Finance II	A	2	2000/2001	31	22
Business Finance II	B	2	2000/2001	33	21
Business Finance II	A	2	2001/2002	32	20
Business Finance II	B	2	2001/2002	48	39
Business Finance II	C	2	2001/2002	60	52
Total Sample				648	448

Data that are used in this study are average homework grade, average quiz grade, and examination grades. Data regarding gender and student accommodation are obtained from surveys distributed and collected at the end of each semester. Students who did not complete the semester and thus did not write the final examination are excluded from the sample. Statistical Tests. This study uses multiple regression analysis to measure the relationship between examination grades as the dependent variable and homework assignment grade and quiz grade. Examination grade is used as the proxy for learning. The regression equation used in this study is expressed in the following equation:

$$E = \alpha + \beta_1 ASS + \beta_2 Q + \varepsilon \quad (1)$$

Where,  $E$ : Examination grades;  $ASS$  :

Average homework assignment grad;  $Q$ : Average quiz grade;  $\alpha$  &  $\beta$ : These are the coefficients of the dependent variable.  $\varepsilon$ : Error

This study uses the Eviews econometric package to test the hypothesis. The  $F$ -test is used to test whether,  $\beta_1 = \beta_2 = 0$  (2)

A *probability* value for the  $F$ -statistic that is less than the level of significance of 0.05 implies that not all the coefficients are zero,  $\beta_{1,2} \neq 0$ . The independent variables ( $ASS$  and  $Q$ ) are also tested for their partial correlation with examination grades using the  $t$ -test. A *probability* value for the  $t$ -statistic that is less than the significance level of 0.05 implies that the coefficient of the tested variable is different from 0,  $\beta_i \neq 0$ . Where  $\beta_i \neq 0$ , it shows that the independent variable has influence on the examination grade and, therefore, influences learning.

## FINDINGS AND ANALYSIS

Tests for multicollinearity using auxiliary regressions that regresses each independent variables on the other independent variables and using Klein's rule of thumb indicates that multicollinearity is not severe to affect inferences made based on the regression model) (Gujarati, 2003). The auxiliary regression, their respective  $R^2$ s, and the  $R^2$  of the main regression (equation 1) is presented in the following table.

Table 1.  $R^2$  of Main Regressions and Auxiliary Regressions

Regressions	Regression Type	$R^2$
$E = \alpha + \beta_1 ASS + \beta_2 Q + \varepsilon$	Main	0.174922
$ASS = \alpha + \beta_1 Q + \varepsilon$	Auxiliary	0.094126
$Q = \alpha + \beta_1 ASS + \varepsilon$	Auxiliary	0.094126

Following Klein's rule of thumb we compare the  $R^2$  of the auxiliary regressions with the  $R^2$  of the main regression. It is found that none of the  $R^2$  of the auxiliary regression is greater than  $R^2$  of the main regression and, therefore, indicating that the independent variables of the main regression are not correlated to each other (Gujarati, 2003). The assumption of homoscedasticity is tested using White's test and the finding reveals that the regression is heteroscedastic as the  $F$ -statistic has a probability of 0.008097 which is lower than our significant level, 0.05. The assumption of no autocorrelation is tested using Breusch-Godfrey serial correlation LM test with its  $F$ -statistic showing a probability of 0.002197 (lower than 0.05). This finding indicates that our model has the properties of heteroscedasticity and autocorrelation. To address this problem, the regression has been adjusted for heteroscedasticity and autocorrelation using the NEWAY-WEST adjustment feature available in Eviews and, therefore, inferences can be made reliably (Gujarati, 2003). The result of running equation 1 using Eviews econometric package is presented in Table 2.

Table 2. Results of Testing Relationship Between Independent Variables With Examination Grad

Independent Variables	Coefficient	Std. Error	t-statistic	Probability
Constant	-731.599	5.576.251	-131.199	0.1902
ASS	0.250803	0.077057	3.254.764	0.0012
Q	0.626183	0.08083	7.746.881	0
Adjusted R <sup>2</sup>	0.171214			
F-statistic	4.717.148			
Probability (F-statistic)	0.0000			

The F-statistic tests whether all the coefficients are equal to zero. The *probability* of F-statistic is less than the level of significance 0.05 indicating that not all the coefficients of the independent variables are zero. This implies that not all independent variables are not related to examination grades. To determine which independent variables are related and not related to examination grades, this study performs the partial correlation analysis using *t-test*.

*Is the use of homework assignments an effective instructional tool in business finance courses?* The *t-test* reveals that the probability of the independent variable ASS (assignment grade) is 0.0012 which is less than 0.05. This indicates that the coefficient of ASS is different from zero therefore null hypothesis one ( $H_{01}$ ) should be rejected. This finding concludes that the independent variable ASS has a significant relationship with examination grades of students enrolled in business finance courses.

This finding provides evidence that homework assignments are an effective instructional tool in the learning process for students enrolled in business finance course. The fear that cheating (student copying fellow students' work) may negatively affect the effectiveness of assignment as a tool to help business finance students learn is not founded. If students merely copy others' homework as an easy way out to obtain better grade, than, their assignment grades would not be related to their examination grades. Further analysis showed that the coefficient of ASS is positive, indicating a positive relationship between assignment with examination grade. The higher the assignment grades the higher is the students' examination grades. This finding is consistent with the findings of previous related literature that looked into the role assignments have on the learning process (English, Bonanno, Ihnatko, Webb, & Jones, 1999; Bhattacharjee & Shaw, 2001; McDowall & Jackling, 2006; Cooper, 1994; Fenn, 2001).

*Is the use of quizzes an effective feedback and indicator tool of student learning in business finance courses?* The *t-test* reveals that the probability of the independent variable Q (quiz grade) is 0.0000 which is less than 0.05. This indicates that the coefficient of Q is different from zero, therefore null hypothesis two ( $H_{02}$ ) should be rejected. This finding concludes that the independent variable Q has a significant relationship with examination grades of students enrolled in business finance courses.

This finding provides evidence that quizzes are a good predictor of examination grades and, consequently, students' learning. The coefficient of the variable Q is positive, indicating a positive relationship. This means that the higher the quiz grades the better students' examination grades. This findings is consistent with prior expectation that quiz is a good indicator of students' learning process.

The following sections, F.3 and F.4, presents findings that help answer research questions three and four. The study uses ANOVA to test for sensitivity of examination performance to gender and student accommodation. *Is examination performance of students taking business finance courses gender sensitive?* F-statistic resulting from ANOVA is 1.25 with significant at .5256 (greater than 0.05) suggesting that examination performance is not different between gender, thus, the acceptance of null hypothesis three ( $H_{03}$ ). Therefore it is concluded that examination performance is not sensitive to gender.

This finding contradicts prior literature that looks into the dynamics of gender and academic achievement (Ajiboye & Tella, 2006; Haley, Johnson, & Kuennen, 2007; Pajares & Johnson, 1996). Gender per se would not have any influence on academic achievement; however, characteristics unique to gender may be the driving factors. Environmental factors unique to gender may also influence academic performance (Ajiboye & Tella, 2006).

*Is examination performance of students taking business finance courses sensitive to student accommodation?* F-statistic resulting from ANOVA is .842 with significance level of .864 (greater than 0.05) suggesting that examination performance do not differ between student accommodation, thus, the acceptance of null hypothesis four ( $H_{04}$ ). Therefore, it is concluded that examination performance of students enrolled in business finance courses is not sensitive to their accommodation.

This finding contradicts prior expectation that supervised on-campus accommodation is related to students' achievement in business finance courses. This study expected that life style of students living in supervised on-campus accommodation is conducive to the learning process considering that students are assigned mandatory study periods, sleeping time, and wake-up time. This expectation was not confirmed. It would be interesting to conduct further analysis to explore and determine reasons behind this indifference.

## CONCLUSION AND RECOMMENDATION

This study found that homework assignments are an effective instructional tool to facilitate learning for students enrolled in business finance courses. This finding is important for teachers in business finance courses encouraging them to utilize homework assignments in their courses. Educators should structure assignments in a way that will maximize their learning effectiveness. In addition, this finding is also relevant to policy makers in higher learning institutions that are considering whether to include assignment grades as a component of the final grade.

Secondly, results for this study show that quizzes are an effective feedback tool and their scores could be used effectively as indications of learning in business finance courses. It provides early indications whether or not students are learning the material covered under the topic and, therefore, it is an effective instructional tool. As in the findings of homework assignments, the results of the effectiveness of quizzes is relevant to policy makers in higher learning institutions that are considering whether to include quiz grades as a component of the final grade.

This study found that gender is not correlated to academic achievement in business finance courses. The findings of this study contradicts Ajiboye & Tella (2006) and Haley, Johnson, & Kuennen (2007), however, their studies noted that relationship between gender and academic achievement is highly contextual and culture sensitive (Ajiboye & Tella, 2006; Haley, Johnson, & Kuennen, 2007) and, therefore, gender alone does not have any correlation to academic achievement. It is recommended that future study investigate cross-culture differences and how cultural differences affect gender performance. Such study would help determine factors that significantly affect the performance of male or female students and will contribute to the development of a highly-contextualized learning models that take this facts into considerations.

The findings that accommodation of students enrolled in business finance course is not related to their academic performance is an important input to administrators at Universitas Klabat regarding the effectiveness of supervised on-campus dormitories in helping students learn. Other factors that could influence students' academic performance, such as, high school background, parents' educational background, and students' performance in university entrance and placement tests are not controlled for in this study. Therefore, it is recommended that future study consider these factors as an effort to explain why supervised on-campus accommodation is not effective in helping students perform academically.

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