

FLEXIBLE GRADING: AN ANALYSIS OF STUDENT PREFERENCES FOR GRADING PURPOSES

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ABSTRACT

Given the current need for accountants, maintaining an adequate supply of graduates is a pressing concern for the field and identifying ways of improving student persistence is one method that should be explored. One reason that students do not persist in completing the degree in accounting may be that they are not satisfied with their experience in the classroom. Flexible grading allows students to make choices regarding the type of assignments they will complete rather than having the professor dictate the requirements of the course. This study examined students' satisfaction with courses and instructors of courses that implement flexible grading schemes. The findings suggest that students are highly satisfied with both courses and with instructors who use flexible grading schemes. This has important ramifications for the design of courses, particularly those that may play an important role in retention of students.

Keywords: Flexible grading, student satisfaction, student persistence

INTRODUCTION

Accounting courses are considered to be among the most difficult courses in a business degree program [17] in part because of the rigor of the accounting curriculum but also because it involves concepts that are new to most, if not all, students. Many students perform poorly on exams and, thus, receive low grades in their courses. This is not only disheartening, but it may discourage some students from persisting in their pursuit of an accounting degree. To maintain the pipeline of new accountants, instructors are faced with the challenge of helping students succeed in accounting courses without reducing the rigor of the curriculum. Recently, the field of accounting has suffered from a shortage of qualified personnel, particularly new graduates, which has been compounded by new compliance requirements such as those initiated by the Sarbanes-Oxley Act. Given the current need for accountants, maintaining an adequate supply of graduates is a pressing concern for the field and identifying ways of improving student persistence is one method that should be explored.

One reason that students do not persist in completing the degree in accounting may be that they are not satisfied with their experience in the classroom. In traditional courses, the instructor lectures over the material and may pose questions to determine whether the students understand the concepts presented. The professor also determines what assignments will be required, the grading criteria, and the grading scale. Students normally have little or no input into their grade determination. However, this method of teaching may not be effective for all students. There is extensive literature indicating that students learn in different ways [17] yet students' preferred learning styles are not always accommodated in the traditional classroom setting. This can result in sub-optimal learning on the part of students whose preferred learning style does not match an instructor's teaching style. Moreover, students may feel that they have little control over their outcomes in the class, particularly if they have an external locus of control. Fouad [9] suggests

that teachers should employ a variety of both teaching and evaluation techniques to accommodate the differences in the way students learn. One suggestion is to include flexible grading [9] [10] as a means of evaluation.

Flexible grading is one approach that can be used to broaden the evaluation criteria to accommodate the learning style preferences of more students. Flexible grading allows students to make choices regarding the type of assignments they will complete rather than having the professor dictate the requirements of the course. This allows students to select the assignments that are most helpful to them in mastering the material. It also affords the students the opportunity to demonstrate their true understanding of the course material by completing assignments which match their skill set or innate abilities. In addition, a flexible grading plan could allow students to adjust the weight allocated to various required assignments (within certain parameters) so that they can minimize the effect of assignments that challenge them to stretch beyond their comfort zone. For example, some students might find making a presentation to be a difficult task due to shyness, but may have strong writing ability. Another student may have poor verbal skills, but may excel in applying their knowledge in a problem-solving context. Flexible grading enables each student to select the manner in which they can best showcase their learning.

Another advantage of flexible grading is that it places the onus on students for setting the requirements for success in the class. This shift forces students to take more responsibility for their grades since they select the assignments and grading criteria. It also demonstrates that the instructor values and respects the students' right to make some of the decisions that will impact their success in a course. This may increase the students' sense of distributive and procedural justice. In the traditional approach, students may feel that a course is equitable (i.e., all students are graded on the same criteria), they may not believe it is fair (i.e., each student is able to adequately demonstrate his/her knowledge). Perceptions of justice in organizations are significantly related to important outcomes such as job satisfaction, commitment, withdrawal behavior, and intention to quit [3] [11] [12] [13] [16]. This may also be the case in the educational setting and a flexible grading policy might be one way to implement an environment of fairness. Just as employees are more likely to remain in organizations when they feel they are treated with fairness and respect, students may persist in a major if they feel the educational mechanism is just.

This study is a preliminary exploration of the overall satisfaction students feel with courses and instructors that implement flexible grading. The findings suggest that students are highly satisfied with both courses using flexible grading and with instructors who use flexible grading schemes. This has important ramifications for the design of courses. While flexible grading may not be appropriate in all courses, it should certainly be considered for classes that may play an important role in retention of students. Furthermore, future research should be conducted to determine the mechanism through which flexible grading affects satisfaction and whether this satisfaction translates into higher retention.

PRIOR LITERATURE

A flexible grading plan offers students a chance to complete optional assignments and, hopefully, to improve their grades. Cezair [6] experimented with a flexible grading plan in an

accounting course that involved a variety of evaluation methods and eventually settled on a system in which students could select any combination of choices to earn 400 points. Two exams were included in the choices and students could theoretically not take either exam. Students were highly supportive of this process and the failure rate decreased significantly.

Perkins [15] used a flexible grading policy in a geo-science class in which students completed a core group of assignments and were given flexibility in selecting additional activities. Perkins also reported a high level of satisfaction from the students and the grades improved. A slightly different approach was taken by Bonnice [4] for mathematics courses. Each student was permitted to determine the weight (percentage of total points) of each item, within a range, that would be applied for the various types of assignments. The items were listed with the range of points that could be selected by each student. A total of 200 points was available. Again, the students were happy with the flexible grading process. Flexible grading was also used by Elvers [8] who allowed students to decide, within restrictions, the relative weighting that was to be placed on each examination.

Participation in decision making regarding graded items by students can be compared to an employer-employee situation. For example, employees have shown increased job satisfaction, improved morale, and greater productivity when they have some input into the decision-making process in a business [2]. When employees are allowed to participate in making decisions, they are more likely to be committed to the overall goals of the organization [14]. Hence, it is possible that students will have a stronger commitment to their overall performance, and a positive attitude for a course and the professor, if they are given some input into their own grading process. Therefore, the purposes of this research are (1) to determine which optional items students will select to include in their grade, (2) to determine the level of satisfaction with the optional grading policies, and (3) to determine if the optional choices improved the grade averages.

METHOD

During the Spring semester of 2005, ten (10) students enrolled in the Individual Income Tax course were given a list of assignment types and asked to rank them according to which they would prefer to complete if they were given the option. Students could select as many options as they wished. The most popular choice was group work (8), followed by court case review (7), and quizzes (6). The least desirable choices were cumulative problems (0) and writing assignments (1). In addition, students were asked which types of assignments should be mandatory. The students agreed that exams and a tax return should be required, but the quizzes and court case reviews could be optional. Five students felt there should be one comprehensive tax return while five other students would have preferred several shorter returns.

Based on the feedback from the students, a flexible grading policy was developed and implemented in the Fall semester of 2005. While students were given flexibility, certain items were required to ensure adequate preparation of the students in areas that have been identified as critical. For example, accounting practitioners view written communication as the most important skill students need to develop [1] [5]. Many students tend to avoid writing assignments despite the fact that it is the area in which most students need improvement. Therefore, students were required to complete at least one writing assignment. Other required elements included four

exams, one comprehensive tax return, and one court case analysis. The optional choices included quizzes, homework, research problems, additional court case analyses, additional writing assignments, and additional cumulative problems. Table 1 shows the required and optional items as well as the number of each and the points available for each item.

Table 1. Required Items and Optional Choices

<u>Required Items</u>	<u>Fall 2005</u>		<u>Spring 2006</u>	
	<u>Number</u>	<u>Points</u>	<u>Number</u>	<u>Points</u>
Exams	4	100	5	100
Tax Return	1	100	2	30
Writing Assignment	1	20	1	20
Court Case Analysis	1	20	1	20
<u>Optional Items</u>	<u>Fall 2005</u>		<u>Spring 2006</u>	
	<u>Number</u>	<u>Points</u>	<u>Number</u>	<u>Points</u>
Tax Return	NA	NA	1	30
Writing Assignment	2	20	2	20
Court Case Analysis	2	20	2	20
Research	2	20	2	20
Cumulative Problems	3	20	NA	NA
Quizzes	11	10	11	10
Homework	11	10	11	10

For the fall 2005 and spring 2006 semesters, the course syllabus stipulated that students must complete a minimum of 100 optional points and a maximum of 200 optional points. Students were asked to indicate which assignments they intended to complete as their optional choices. Since this was the initial implementation of the flexible grading policy, students were allowed to make changes in their choices throughout the semester. For example, if a student originally selected one writing assignment but had a poor grade on it, the student would be allowed to omit that assignment and complete another in its place or to complete some other optional item. Students were encouraged to complete more than the minimum so they could drop their lowest grades. For example, a student might choose six quizzes to count as part of the grade, but the student could actually complete more and only apply the best scores to their final grade in the course. Near the end of each of each semester, a survey was provided to the students to obtain feedback regarding the flexible grading plan.

RESULTS

Students are encouraged to concentrate on activities in which personal improvement is needed so that they will be able to perform their duties in a professional manner when they are in the workplace. However, most students tend to focus on options for which they are likely to earn the most points. In this study, a surprisingly large number of students chose to take the quizzes and to turn in the homework. Interestingly, all of the students completed at least one of the quizzes

and homework. A smaller number of students selected the writing assignments and the research problems. Both of these assignments required a written answer and writing skills are the most noticeable weakness.

Fourteen students completed the survey in the Fall semester 2005. In the Spring semester 2006, there were fourteen students in the class and thirteen students completed the survey. Twenty-two students were accounting majors and five were finance majors. Eleven students were male and sixteen students were female.

Table 2. Percentage of Students Completing Each Optional Item

	<u>Fall, 2005</u>	<u>Spring, 2006</u>
Tax Return	NA	57.1%
Writing Assignments		
One	42.9%	35.7%
Two	35.7%	7.1%
Court Case Analysis		
One	42.9%	35.7%
Two	28.6%	28.6%
Research		
One	21.4%	28.6%
Two	21.4%	0.0%
Three	14.3%	NA
Cumulative Problems		
One	28.6%	NA
Quizzes		
Six	28.6%	14.3%
Seven	14.3%	14.3%
Eight	28.6%	14.3%
Nine	7.2%	21.4%
Ten	21.4%	35.7%
Eleven	21.4%	0.0%
Homework		
One	NA	14.3%
Two	NA	7.2%
Three	NA	7.2%
Four	NA	7.2%
Five	NA	7.2%
Six	28.6%	14.3%
Seven	14.3%	21.4%
Eight	28.6%	7.2%
Nine	7.2%	14.3%
Ten	21.4%	0.0%
Eleven	21.4%	0.0%

In the Fall semester of 2005, twenty-five of the twenty-seven respondents indicated that they were “very satisfied” with the opportunity to select some of the graded assignments and one person was “not satisfied”. All of the students agreed that students should have the opportunity to change their selections. Ten students agreed with the minimum number of points of 100 and the suggestions for the maximum number of points available ranged from zero to unlimited. Several students thought that all of the optional points should be “bonus points” and not counted in the total points. All of the students had higher grade percentages than they would have had using the traditional grading method. However, for most students, the change was not sufficient to move the grade to the next higher letter grade level.

CONCLUSIONS

Students had a very favorable attitude for the opportunity to have input into the grading process. Everyone agreed it was a good idea and that it should be continued in the future. Several students suggested that there be no maximum number of points earned, but they were reminded of the amount of time it takes to grade each of the items so they understand the reason for the limit. In fact, while statistical analyses are not presented in the current study, faculty reported that their evaluations were noticeably higher for classes in which the flexible grading system was implemented than under the traditional grading policy.

The major disadvantage to the flexible grading plan is that the instructor must calculate each student’s grade individually because each student selects different items. However, a spreadsheet template can be used to ameliorate this problem. Small class sizes make it possible to grade the material in a reasonable amount of time. Another disadvantage is that the teacher spends time grading all materials that are submitted but, in some cases, not used in calculation of the final grade. However, this feedback may be a critical element in the process that promotes learning.

Skeptics might say that flexible grading is a form of grade inflation since students are allowed to drop their lowest scores. However, in spite of the opportunity for students to drop their poor grades, the overall grades in the class were not as high as would be expected. For example, there was only one A in each of the first two semesters (14 students in each class). However, provided they were willing to spend the time and effort to complete many of the assignments, flexible grading did help the weaker students, since weaker students generally have the lowest scores on exams.

Overall, it appears that there is support for the idea that using a flexible grading scheme could help encourage student persistence in accounting degree programs. It has been established that students are highly satisfied with courses that use flexible grading schemes and the instructors who implement them. The next step is to identify the mechanism. We believe that mechanism is perceived justice. Hence we will test a model linking the use of flexible grading schemes to student perceptions of distributive, procedural, and interactional justice. In addition, longitudinal data will be collected to determine whether these outcomes do, in fact, influence student persistence. This will provide critical information on whether creating an environment of fairness can positively impact the pipeline of new accounting professionals and on whether flexible grading is an effective method of creating such an environment.

References available upon request from Sharon K. Ford at shford@deltastate.edu.