

Using Group Exams in Intermediate Accounting to Improve Both Student Communication and Teamwork Skills

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Why Group Exams in Intermediate Accounting?

When taking an individual exam, students need not consider any approach to solving a complex accounting problem other than their own. Upon graduation, however, they will find themselves working with others to resolve complex issues and may encounter disagreement relative to the approach to be taken as well as the solution reached. In such situations their ability to explain and support how and why they reached a particular conclusion; defend their position in the face of opposition; and listen to others and rethink their position as appropriate, is critical. Providing students with the opportunity to practice these skills while mastering complex accounting concepts is a valuable way to prepare them for such encounters, and supplementing individual exams with group exams in intermediate accounting courses serve as an excellent tool for this purpose. Additionally, such exams expose students to the perils of group think and raise their awareness of the danger of making assumptions regarding the “resident expert” in a group.

Implementing Group Exams in Intermediate Accounting

Following is information about my experiences giving group exams in the second intermediate course including: the design of my Intermediate II individual exams; material provided to introduce students to the concept of group exams; how I administer the group exams; benefits/student response; administrative challenges; and a few thoughts on future improvements/changes in the group exam process.

Design of Intermediate II Individual Exams

The design of my exams has considerable impact on how I administer the group exams. My Intermediate II exams typically include multiple choice questions (both conceptual and computational), short answer questions, and problems. The exams are administered outside of normal class hours. Most exams take 3 to 4 hours to complete. There are 3 exams and a final exam during the term.

Introducing Group Exams

In addition to explaining why I believe group exams are valuable, I assign the following articles: “The Financial Page - Board Stiffs” by James Surowiecki, *The New Yorker*, March 8, 2004 and “The Beauty of Argument”, by John Leo, *U.S. News & World Report*, June 21, 2004, to help convey the importance of the skills practiced during group exams

Administering Group Exams

Selecting the items to be included

I select the items to be included on the group exam after grading the individual exams and before returning them to the students – choosing 1 to 3 items that a significant number of students had difficulty with. The majority of the time, these are complex problems; however, when it seems appropriate, I have occasionally included a conceptual multiple choice question. Granted, once you have missed a question, picking the correct answer out of the remaining selections may be fairly easy; however, I find that the group exam process results in the students discussing the reason for the correct answer and coming away with an improved understanding of the concept.

Placing students in groups

Group selection is a very deliberate process. Once I have selected the problems to be used, I determine how many points each student missed on the selected problems and place them into groups of 3 or 4 based on performance. Ideally, each group has at least one member who got the problem correct or almost completely correct. I also insure that the total average points missed across groups is comparable. If no one in the group got the problem correct, I try to insure that the people in the group who came close did not all miss the same part of the problem. Students in the group do not know who did well or poorly on the problems selected. My goal is to give the team the resources to get the problem correct if they work through it as a group. If no one in the group came close to solving the problem, this is unlikely to occur. In creating the groups, I also try to insure that students are not paired with the same people each time. There is generally some overlap over the 3 group exams, but I keep it to a minimum.

Giving and grading the exam

Students take the group exam on the day following the individual exam. The problems are exactly as they appeared on the original exam and each student in the group receives a copy of the group exam; however, they may turn in only one solution. Generally, each group exam is worth a total of 5 points. The problems are graded using the same rubric as they were on the original exam and the percentage of points earned out of the total available is multiplied by 5 to arrive at the group exam points earned. The exams are considered an additional grading opportunity, not extra credit, and represent approximately 4% of each student's total grade.

Post exam discussion

I grade the group exams as they are turned in – the groups are generally quite anxious to see how they did. Upon learning their score, the groups often will stand in my office discussing the process and where the group went wrong, or right. Students who contributed to the correct solution are pleased, those who had the correct answer but could not convince the group of it are predictably unhappy. This usually leads to a discussion of how they could have better

persuaded the group to support their position and why the ability to do this is an important skill.

After the first group exam I discuss the process with the entire class, commenting on groups that worked particularly well together or those that did not. Students whose group exam average is lower than their individual average will express dissatisfaction with the outcome and this helps to generate a discussion about the importance of the skills that the group exams are intended to help students work on. It is also a good opportunity to remind students of the importance of knowing what we know and being willing and able to convince others of what we know. Having the best solution to a problem is of little value if they cannot convince others of this.

Student Comments/Benefits

From a student who had done very well on the exam - "I felt that by explaining the answers and talking through the problems, I was able to see how well I knew the material. Not to mention, I think it's good experience to try to explain things to other people. I often understand how and why I do a problem a certain way, yet am unable to explain my reasoning to others."

From a student who had not done so well - "we got to discuss our methods of completing the problems and listen to how other people attacked the problems."

Often, a student who was unable to correctly solve a complex problem (and who would not be considered the "resident expert") will have gotten a technical point correct that most of their classmates missed and will contribute this portion of their solution to the group solution. This is gratifying to them and highlights how the group is better served by considering all sources of information rather than just making assumptions about the best source.

Students will admit that they knew the right answer but were not confident enough to speak up in the group, especially when it meant disagreeing with the perceived "resident expert". Such students resolve to be more willing to trust themselves (to know what they know, as I like to say) and speak up with more confidence in the future.

Students obtain experience explaining and convincing others of the propriety of their solution to a complex problem, just as they may be required to do in practice.

In the process of completing the group exam, the students identify their mistakes and this significantly reduces the need to spend time going over and explaining problem solutions after the fact.

Administrative and Other Challenges

Timely question selection

When teaching large classes I have found that getting all of the exams graded quickly enough to allow me to select problems and give the exam the next day is not feasible. Because I have taught this material for a number of years I can generally predict what part of the exam will give students the most trouble and focus my grading on that portion of the exam to insure that I select the best items.

Scheduling

If you are unable to use class time for the group exams, scheduling them when all students can attend can be challenging. However, due to scheduling constraints in the spring I had to schedule two different group exam times. Fortunately, the students are very competitive and those taking the earlier exam were very vocal about not sharing the questions with the later groups so this worked out fine.

Studying up for the group exam

Taking the exam the following day does give students the opportunity to study up for the group exam if they are so inclined. I concluded that if the group exam motivates students to spend additional time studying then that was a desirable outcome.

The problem of the “ringer”

Although an unusual occurrence in my Intermediate II classes, occasionally, I will have a student who scores in the high 90s on every exam. Because of the small class sizes and camaraderie among accounting students at Furman, the entire class is aware that there is a “ringer” in the class and this obviously impacts the group exam process. This issue is addressed directly and becomes a good teaching tool when items that the “ringer” missed fit my item selection criteria and are used on the group exam. When this occurs, as expected, the group usually uses the “ringer’s” wrong answer. This prompts a discussion about the risk of assuming someone is correct based on prior experience rather than on current facts. Beyond this, I have not devised a good solution to the problem of the “ringer” other than using rotating groups to insure that the same students are not paired with this student for each group exam.

Exam fatigue

Facing the exam material again, the day after taking a 3 to 4 hour exam is daunting and most students are pretty unhappy about this prospect prior to the first group exam. However, once they are given the first group exam they focus on the task at hand and I generally hear very few complaints prior to the second and third group exams.

Improvements/changes for the Future

I intend to begin spending more time in class after each group exam to discuss the process that various teams used – what worked well; what did not work; how each team arrived at the final solution; and lessons learned.

I intend to begin formally tracking the impact of group exams on student behavior/learning by administering a questionnaire after each group exam that will explore how the process worked or did not work and tracking the responses as the term progresses.

And finally....I must thank M. Cathy Claiborne, Alex L. Gabbin and Kimberly A. Richardson who, in their presentation at the Colloquium on Change in Accounting Education, introduced me to group exams.