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Student Preferences for Common or Unique Assignments: Some Early Findings

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ABSTRACT

Accounting assignments and homework exercises that use identical problem material for all students encourage plagiarism. Giving each individual student a unique assignment alleviates this problem, but raises other issues such as the lack of co-operative learning and grading parity. This paper examines students' attitudes towards both common and unique accounting assignments. The results indicate that a large majority of students preferred the unique assignments and perceived getting a high grade on these assignments as more rewarding and reflective of higher learning than similar grades on common assignments. Attitudinal variables for the validity of grading, perceptions regarding plagiarism, and perceptions of the benefits of co-operative learning were also assessed.

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INTRODUCTION AND LITERATURE REVIEW

Introductory accounting education traditionally has involved a strong computational element. For practical reasons of grading and administration, students of introductory courses are often given the same set of problems to use in homework assignments and exercises. This work then often forms part of a student's grade in the course. Unfortunately, due to the mathematical nature of accounting processing tasks, these assignments will result in the same 'correct answer' for all students receiving the assignment. If students are required to do this work individually, then it is difficult to ensure that the student in question has individually completed the submitted work, or whether the answers were obtained from another student given the same assignment. This encourages cheating and answer plagiarism, which is seen as a widespread problem by educators and students alike (Connell 1981; Singhal 1982; Connor 1985; Davis *et al.* 1992; Anderson and Obenshain 1994; Newstead *et al.* 1996; Kidwell *et al.* 2003). Yet, if students are required to do assigned work in groups, then the problems of plagiarism and free-riders still exist among the group members. This academic misconduct regarding assignments is a recognized problem and has motivated educators to devise ways of reducing these activities (Connell 1981; Conner 1985).

The problem of plagiarism is not unique to accounting education. Non-accounting educators have commented on the high level of academic misconduct even in courses leading to employment fields requiring high levels of competence and personal integrity (Todd-Mancillas 1987; Ferrel and Ferguson 1993). However, accountants play a very important role in ensuring the integrity of the financial system, and when they are perceived to have failed in this role, such as in the recent cases of Enron and WorldCom, then the impact on both society and the accounting profession can be significant. Consequently, it is important that ethical behavior be encouraged in accounting courses by ensuring that opportunities for misconduct are minimized. This predicament has been highlighted by several researchers who have identified a potential deficiency in ethical development for those entering and working in the accounting profession (Mautz 1975; Blank 1986; Armstrong 1987; Ponemon 1988). Significantly Ponemon (1988) concluded that these deficiencies might be the result of characteristics within the accounting curriculum that inhibit an individual's ethical beliefs during their education.

Academic effort (time actively spent on learning) has been shown to be a significant factor in success by students and faculty alike (Michael *et al.* 1983; Borg 1989; Hau and Salili, 1996; Christensen *et al.* 2002). Prior research on student motivation also indicates that students are highly competitive (Stancato and Eiszler 1983; McCann *et al.* 1986; Janzow and Eison 1990) with grades playing an important part in student motivation (Watkins 1982; Wolf & Smith 1995) and in accounting student motivation in particular (Geiger & Cooper 1996). Thus, the appropriateness of accurate grading and the validity of learning

and performance being reflected in grades are of utmost importance – especially to Australian students (Geiger *et al.* 1998). Accordingly, if the value of homework grades becomes diminished in the eyes of students, then their motivational affect would also be lessened, resulting in a reduction of academic effort. One way to encourage academic effort is to assign homework that is perceived as meaningful toward grade attainment *and* in knowledge acquisition.

A potentially positive aspect of common or joint assignments¹ is that they can be used to facilitate co-operative learning. Co-operative learning has been defined by Hite (1996) as ‘a small group of heterogeneous students who work together to help each other learn’ and by Johnson *et al.* (1990) as ‘the establishment of small student groups to maximize each students learning’. Educational practitioners have reported that co-operative learning results in high academic achievement, provides a vehicle for students to learn from one another; and enhances social competence (Johnson and Johnson 1989; Kagan 1989; and Pemberton & Krueger 1991). These positive aspects are particularly relevant for subjects like accounting where co-operative learning can be very effective (Cottell & Millis 1993).

Although joint assignments benefit from co-operative learning, there can be problems with participation and grade assessment. Often groups are dominated by a ‘workhorse’, while ‘hitchhikers’ make little or no contribution to the effort of the group. Various techniques have been suggested to overcome these difficulties and encourage participation and individual accountability in accounting courses (Peek *et al.* 1995; Ravenscroft *et al.* 1995; Hite 1996). The use of individual computer generated assignments could offer another tool for addressing these problems.

The flexibility of current database and spreadsheet software allows accounting educators to develop programs that can generate unique accounting assignments and exercises with corresponding solutions. There are also commercial packages of varying sophistication that provide similar capabilities. The increasing application of computer technology to accounting education will ensure that programs of this nature will become more readily available, thus giving accounting educators the option of using unique computer generated accounting assignments or exercises where unambiguous accounting problems are involved. Assignments or exercises of this nature would have implications for a range of educational issues including assessment, effort and co-operative learning. This paper investigates students' preference for unique versus common accounting assignments and the attitudinal variables underlying that preference. Additionally, the possible impact of gender on these preferences is also investigated.

¹ The term ‘common assignment’ will be used when each student is given the same set of transactions, however each student is still expected to do their own work. The term ‘joint assignments’ will be used when a small group of students is instructed to do the same assignment together.

HYPOTHESES

Student preferences for unique versus common assignments have important repercussions for accounting educators. In this study we begin to investigate student preferences for types of accounting assignments. Additionally, in order to gather insight into the perceived value of doing different types of assignments, students were also asked if they regarded their assignments as a worthwhile learning experience after they had been exposed to both common and unique assessments. Insight into students' attitudes on these issues will assist educators with assessment policy, teaching methods and curriculum development.

Based on prior research, we might expect that students would prefer common assignments over unique assignments. Students can 'check their answers' against other students, or more easily plagiarize ('borrow answers') from the work of others if everyone is given a common assignment. Unique assignments do not allow individual students the opportunity to use other students work to check their answers against. Accordingly, this leads to our first general hypothesis:

H1: Students prefer and have more positive attitudes toward common assignments compared to unique assignments.

Further, in the study we also wanted to assess the possible impact of gender on preferences and attitudes toward question type. Based on the mixed results of prior literature that has examined student motivation and gender (eg, Watkins 1982; Mutchler *et al.* 1987; Hau & Salili 1996; Geiger *et al.* 1998) we do not expect a significant difference in question preferences between genders. This leads to our second general hypothesis:

H2: There are no differences in assignment preferences or attitudes between males and females.

METHOD

Instrument

To measure student attitudes regarding common and unique assignments, a 'Student's Attitude To Assignments' (SAA) questionnaire was developed covering the research areas previously discussed, i.e. assessment validity, reward/effort, co-operative learning, and learning experience (See Appendix for full questionnaire).

A pre-test group was used in the development of the questionnaire. This group involved one accounting section of 26 students. A draft version of the instrument was administered with provision for student comments and feedback on the clarity and value of statements used. All students in this group

responded to the questionnaire. Verbal comments were also encouraged. This feedback was used to test for face validity. Cronbach's alpha was calculated to establish the internal consistency of the questionnaire. This measure was selected because it provides an indication of inter-item consistency and facilitated assessment of the extent to which all items measure one factor (Cohen *et al.* 1988). Subsequent examination showed that there were 4 items with a standard alpha reliability coefficient of less than .5 and these were either eliminated or revised. The revised scale was then re-tested four weeks later using the same student group and demonstrated a standard reliability coefficient greater than .7 for all statements.

A five-point Likert scale ranging from 'Strongly Agree' to 'Strongly Disagree' was used with all statements except for the last one, which asked students to indicate if they preferred unique or common assignments. Most statements are presented in two formats, one asking responses to the unique assignments and another asking the same question for common assignments. This was done to provide a simple means of comparing attitudes, and to see whether student attitudes expressed on a wide range of statements were logically consistent. The final SAA questionnaire comprised 19 statements divided into four sections. The four sections were placed under the following descriptive headings:

- A. Effort/Reward
- B. Assessment validity
- C. Co-operative learning
- D. Learning experience.

Subjects

The subjects were first year Bachelor of Business students studying introductory accounting in a large public university in Australia. The course requires students to complete both a common and a unique assignment during the semester, in addition to a final examination. Students participating in this study had completed a common computer-generated assignment in week five of the semester and a unique assignment in week eight of the semester.² While

² The program used to generate assignments for this project was developed using Microsoft Access. The program was developed for the Open Learning Agency of Australia, which in turn was funded through an Australian Federal Government Quality Enhancement Grant. The program is used for both distance education and on-campus students studying introductory accounting. The program is able to generate unique assignments with a similar but not identical chart of accounts for each assignment. Opening balances also differ for each assignment, as will the transaction amounts, the number of transaction types and dates. The program also provides the solutions for each unique assignment. These solutions are in the form of a ten-column worksheet and are stored in a separate solutions module that is accessed by instructors for grading. Solutions were also printed and provided as feedback to students. Each assignment is individually coded for identification and solution purposes.

students were encouraged to work with their peers on these out-of-class assignments, the final product was based on their individual effort and was not intended to be a group assessment. Both assignments counted 10% toward the student's final mark for the unit. All of their computer-generated assignments were graded and returned at least two weeks prior to responding to the survey.

The SAA was distributed to students during normal class time near the end of the semester. Student participation was voluntary and anonymous. There were 264 questionnaires handed out.³ Of these, 251 were completed and handed back, giving a response rate of 95%. On examining the responses it was found that nine questionnaires were only partially completed and were eliminated from the sample. This left 242 useable questionnaires, of which there were 106 males and 136 females. Because the students involved were in full-time study, their average age was 19.3 years with the majority of students between 18 and 20 years old.

DATA ANALYSIS AND DISCUSSION

H1 -- Assignment Preference

Table 1 shows student preference for unique or common assignments. The results indicate that 79.3% preferred to do a unique assignment. This was an unexpectedly high percentage since the major homework assignments in the subject were worth 20% of the students assessment and, by their nature, were time consuming and fairly difficult. Our findings clearly reject the hypothesis that students would prefer common assignments over unique assignments.

Table 1 Frequency Distribution of Respondents by Assignment Preference
(n=242)

Assignment Preference		
	N	%
Unique Assignment	192	79.3
Common Assignment	50	20.7
Total	242	100.0

As discussed earlier, we expected in H1 that the temptation would exist for students to prefer common assignments, since they could easily check their work against other students, or if dishonest, copy the entire assignment from another student. In either case, they could certainly save themselves a lot of time

³ The total enrolment for this course was 310; only the students attending the class during the collection period were included.

and considerable amount of uncertainty if a common assignment was given to all students. Additionally, as noted in Table 2, both groups of students were more positive toward earning a mark of Distinction on unique assignments (A2) than making the same mark on a common assignment (A1). The difference between responses for A1 and A2 (.08) is not significant for the group preferring common assignments, but is significant for the group preferring unique assignments (difference of 1.47; $p < .01$). Thus, while both groups had higher regard for good marks on unique assignments compared to common assignments, those that preferred unique assignments had significantly different perceptions of the two, while those preferring common assignments viewed the two more similarly.

The remaining analyses were performed on attitudes expressed in the SAA after partitioning the students based on their overall assignment preference. The aim of the additional analyses was to determine what attitudinal variables were associated with assignment preferences.

Effort/Reward

Statements A1 to A4 of the questionnaire assessed attitudes on reward/effort associated with the two types of assignments. Table 2 shows that mean differences existed among students on all four statements. For example, on the statement (A1): 'I would find a Distinction⁴ very rewarding in an assignment here the same transaction data is used by all students,' a significant difference ($t = -6.43$) existed between students who indicated a preference for unique assignments and those who indicated a preference for common assignments. Students who showed greater preference towards unique assignments had lower perceptions ($\bar{x} = 2.99$) that a Distinction on common assignments was rewarding, compared with students who showed a greater preference towards common assignment ($\bar{x} = 3.29$). This finding is logically consistent with responses to statement (A2): 'I would find a Distinction very rewarding in an assignment where the transaction data I have to use is unique'. Here the opposite response occurs, i.e. that students who prefer unique assignments had more positive responses ($\bar{x} = 4.46$) to the statement than students who preferred common assignments ($\bar{x} = 4.00$).

⁴ In the marking scales at Australian universities, usually a Distinction is a mark of 75% and above and High Distinction is a mark of 85% and above. While comparing this to US grading scales is difficult, suffice it is to say that usually only 10-15% of students achieve Distinction or above in Australia. Thus, it is roughly comparable to getting an 'A' in the US.

Table 2 t -Tests for Mean Effort/Reward Scores Classified by Assignment Preference Unique Versus Common (n=242)

		Unique		Common		t -value
		Mean	SD	Mean	SD	
A. Effort/Reward.						
1.	I would find a Distinction very rewarding in an assignment where the same transaction data is used by all students.	2.99	1.07	3.92	.82	-6.43***
2.	I would find a Distinction very rewarding in an assignment where the transaction data I have to use is unique.	4.46	.68	4.00	.77	3.80***
3.	It would be necessary to put a lot of effort into an assignment where the same transaction data is used by all students.	2.97	1.06	3.62	.91	-4.29***
4.	It would be necessary to put a lot of effort into an assignment with unique transactions.	4.30	.69	4.04	.74	2.24*

$p < .05^*$; $p < .001$ ***

Note: Higher mean scores indicate higher levels of agreement (5=Strongly Agree, 1=Strongly Disagree)

Similar results were found for Q3 and Q4, which queried students on the amount of effort they would put into a unique or common assignment. Overall, responses to all statements in part A were logically consistent (both positively and negatively as shown by t -value signs) when matched with student preference for unique or common assignments. All differences were statistically significant at the .05 level.

The results for this section of the questionnaire show that the majority of students prefer unique assignments because a good grade is more rewarding ($\bar{x} = 4.46$; $SD = .68$). This is despite the fact that unique assignments were regarded as requiring greater individual effort. It could be inferred that the reason for this is because grades on a unique assignment are seen as more valid. These findings would also suggest that competition between students is high and unique assignments are seen as more likely to allow an individual to demonstrate mastery.

Validity of Individual Assessment

As depicted in Table 3, analysis of items in this section showed significant differences between the two groups on all statements except for items C7 and C8. The results for C1 and C2, which asked students if Distinction grades were an impressive result for unique/common assignments, were logically consistent with the findings in A1 and A2, which asked if attaining a grade of Distinction was rewarding. While students preferring unique assignments scored it even more highly, all students, irrespective of preference, saw attaining a high grade as more impressive for unique assignments.

Homework assignments form an integral part of most subjects and often contribute significantly to final grade assessments. If educators wish to use grades as a motivation device, then common assignments may not be as effective as unique assignments.

PLAGIARISM

A number of statements (C3 – C8) were included to sample students' attitude to cheating and consequently the validity of homework assignments as a measure of individual student knowledge. Students who favour unique assignments were significantly more pessimistic on statements regarding unauthorized copying such as (C3): 'Accounting assignments using the same transaction data encourage copying' and (C6): 'The unauthorized copying of other students' work is a common occurrence at universities.' Although not significantly different, these students seem less likely to rationalize copying due to study pressure as per statement (C7): 'You can't blame students for unauthorized copying of other students' work because of study pressures'.

There was no significant difference in attitudes to the overall ethics of unauthorized copying in the statement (C8): 'It is unethical to copy another student's work if you are expected to do your own'. An analysis of response frequencies to this item indicate that 34% of students either disagreed or were neutral to this clearly formulated ethical statement. This unsettling finding is consistent with results on attitudes found by Davis *et al.* (1992), Newstead *et al.* (1996), McCabe and Trevino (1996), McCabe *et al.* (1999) and Kidwell *et al.* (2003) regarding the general ethical acceptability of copying among students.

In general, however, a clear division exists between students who prefer common and unique assignments, with logically consistent views expressed by both groups. Students who preferred unique assignments, were significantly more pessimistic regarding the likelihood of cheating and more positive regarding the validity of using unique assignments (but not common assignments) than the students who favoured common homework assignments.

Table 3 t -Tests for Mean Assessment Validity Scores Classified by Assignment Preference Unique Versus Common (n=242)

	Unique		Common		t -value
	Mean	SD	Mean	SD	
C. Assessment Validity					
1. A Distinction grade would be an impressive result in an assignment where the same transaction data is used by all students.	3.17	1.03	3.89	.80	-5.26***
2. A Distinction grade would be an impressive result in an assignment where unique transaction data is used.	4.41	.68	4.12	.79	2.3*
3. Accounting assignments using the same transaction data encourage copying.	4.20	.83	3.20	.97	6.51***
4. Accounting assignments using unique transaction data are a valid assessment of student knowledge.	4.24	.75	3.85	.58	3.81***
5. Accounting assignments using common transaction data are a valid assessment of student knowledge.	3.10	.92	3.67	.66	-4.87***
6. The unauthorized copying of other students' work is a common occurrence at universities.	3.54	.85	3.10	1.13	2.46*
7. You can't blame students for unauthorized copying of other students' work because of study pressures.	2.88	1.04	3.15	1.05	-1.56
8. It is unethical to copy another student's work if you are expected to do your own.	3.91	.89	3.77	.99	.90

$p < .05^*$; $p < .001^{***}$

Note: Higher mean scores indicate higher levels of agreement (5=Strongly Agree, 1= Strongly Disagree)

Co-operative Learning

Table 4 indicates that both groups were generally in favour of co-operative learning experiences as important (B1) and that they would co-operate with their peers in these types of exercises (B2 and B3). Mean scores on all these statements were close to 4 on our 5-point scale. This indicates that students preferring unique assignments are not averse to co-operative learning, in fact their preference for co-operative learning was significantly higher in (B2): 'I would cooperate with other students through the sharing of general knowledge when working on an assignment with unique transactions'. This, however, could be interpreted in various ways. It could be argued that students favouring common assignments see little opportunity (from their personal perspective) in co-operating on unique assignments. Or it could be that students preferring common assignments could be those who desire to do as little individual work as possible. The expected reverse mean scores occurred on statement (B3): 'I would cooperate with other students through the sharing of general knowledge when working on an assignment with common transactions', but the negative *t* value was not significant.

Table 4 *t*-Tests for Mean Co-operative Learning Scores Classified by Assignment Preference Unique Versus Common (n=242)

	Unique		Common		<i>t</i> -value
	Mean	SD	Mean	SD	
B. Co-operative Learning.					
1. Working and cooperating with other students is an important part of the learning experience.	4.08	.85	3.98	.84	.75
2. I would cooperate with other students through the sharing of general knowledge when working on an assignment with unique transactions.	4.00	.89	3.69	.90	2.14*
3. I would cooperate with other students through the sharing of general knowledge when working on an assignment with common transactions.	3.84	.92	3.94	.91	-.64
4. I would prefer to do a joint assignment (where a small group of students do an assignment together) rather than an individual assignment.	2.47	1.28	3.04	1.37	-2.59*

p<.05* Note: Higher mean scores indicate higher levels of agreement (5=Strongly Agree, 1=Strongly Disagree)

Although the students in the study were not required to do any group assignments, the results on question (B4): 'I would prefer to do a joint assignment (where a small group of students do an assignment together) rather than a unique assignment,' are consistent with the earlier findings. Students who prefer common assignments were significantly more in favour of doing joint-assignments. The relatively low mean scores for this question also indicate that joint-assignments are not popular with students that prefer unique assignments. While this relationship is not unexpected, it must be remembered that this applied to the majority (79.3%) of students. This presents a pedagogical dilemma since co-operative learning and group assignments are popular with many accounting educators and employers. These results, in conjunction with the earlier findings, suggest that joint assignments may be made more attractive to students if their desire for individual recognition is satisfied along with other associated factors such as high perceived assessment validity.

Learning Experience

This section examined students' attitudes regarding their homework assignments as a learning experience. Table 5 indicates that significant differences existed in responses to these statements by students who preferred common assignments to those who favoured unique assignments. Statement D1 measured students' general response to integrative benefit of having a large 'practice set' type of homework assignment. Both groups of students found it a positive experience with means of 4.30 and 4.02 respectively. However, students favouring unique assignments were significantly more positive regarding the assignment's integrative benefit ($p < .05$).

Attitudes expressed towards statements regarding the benefit of a homework assignment with unique transactions (D2), and same transactions (D3) followed the pattern established for the other sections. Students who favoured unique assignments had a more positive perception of a major homework assignment containing unique transactions, and a lesser opinion of common assignments as a learning experience than those who favoured common assignments. These results were logically consistent with opinions expressed in other sections of the SAA.

It is interesting to note that the students that preferred unique assignments had significantly ($p < .01$) lower perceptions of common assignments ($\bar{x} = 3.19$) compared to unique assignments ($\bar{x} = 4.34$). However, students favouring common assignments had almost identical means ($p > .25$) regarding the benefit of unique ($\bar{x} = 3.75$) and common ($\bar{x} = 3.72$) homework assignments as an important learning experience. The lack of discrimination by this group contrasts strongly with attitudes shown by students who prefer unique assignments.

Table 5: *t*-Tests for Mean Learning Experience Scores Classified by Assignment Preference Unique Versus Common (n=242)

	Unique		Common		<i>t</i> -value
	Mean	SD	Mean	SD	
D. Learning Experience.					
1. The major assignment helped me to integrate my accounting knowledge.	4.30	.72	4.02	.79	2.25*
2. Doing a major accounting assignment which has unique transactions would be an important learning experience.	4.34	.69	3.75	.79	4.75***
3. Doing a major assignment which has the same transaction data for all students would be an important learning experience.	3.19	.91	3.72	.77	-4.04***

$P < .05^*$; $p < .001^{***}$ Note: Higher mean scores indicate higher levels of agreement (5=Strongly Agree, 1= Strongly Disagree)

In sum, our results indicate that students generally viewed unique assignments *more* favourably than common assignments. This general result was contrary to our expectation in **H1** that student's would prefer common assignments and perceive them more favourably than unique assignments. We, as educators, however, are encouraged to find that accounting students have positive perceptions toward what we believe are more 'difficult to copy' assignments. While unique assignments are more onerous on educators to produce and grade, students appear to prefer these types of assignments, and appear to value the ability to individually demonstrate their mastery of the content through these assignments.

H2 - Gender Differences

The gender make-up of the sample was 44% male and 56% female. Table 6 indicates that gender was a determining factor in assignment preference with female students more in favour of unique assignments. However, these differences were not significant and are generally consistent with our null hypothesis in H2. Although earlier findings by Mutchler *et al.* (1987) indicate that female students in accounting are more success oriented and career motivated during their college (university) careers than males, we find no general differences in preferences of assignment type.

Table 6: Frequency Distribution of Preference for Unique and Common Assignments By Gender (n=242)

Assignment Preference	Male		Female	
	F	%	F	%
Unique Assignment	79	74.5	112	82.4
Common Assignment	27	25.5	24	17.6
Total	106	100.0	136	100.0

$\chi^2 = 1.91$ (Continuity Correction); $df = 1$; $p > .05$

As earlier, the responses to the SAA were then examined to assess whether gender was a determining factor in responses to the items in the instrument. The results showed that only question B4: 'I would prefer to do a joint assignment (where a small group of students do an assignment together) rather than a unique assignment', indicated a significant difference ($p < .05$) due to gender, with females having a weaker preference for joint assignments ($\bar{x} = 2.89$) than male students ($\bar{x} = 2.40$).

Although the questionnaire was only on a very focused research area, it nonetheless tapped into a wide range of beliefs and generalisations covering competitive, co-operative and ethical issues. In assessing gender differences in **H2**, we find that these underlying preferences and perceptions are similar for male and female students.

CONCLUSION

This study examined student preferences and attitudes toward unique assignments and exercises versus homework exercises that are common across all students. The results indicate that a majority of students (79.3%) preferred the unique assignments. The high mean scores on statements regarding personal reward and the ability of the assignment to adequately assess learning indicate that students find unique assignments more interesting and that they regard a high grade from such assignments more valid and rewarding. The results also suggest that business students are generally very competitive in that they wish to excel and want high performance to be seen as a valid measure of learning and ability. If educators wish to use grades to motivate, then our results suggest that using common assignments would not be as effective as unique assignments.

The results of this research also highlight the conflict that can exist between a student's desire to cooperate and work with others, and their desire to individually excel. Based on our findings, the latter desire should be given greater attention if co-operative learning is to fulfill its potential. Establishing assignments that are common in nature but individual in execution (e.g. similar problems with different numbers or different transactions leading to slightly different solutions) is one way of addressing this issue. It is also possible that

co-operation between students could actually increase under these conditions since the need to consult and assist one another would be greater.

Perceptions regarding the statements on plagiarism indicate that students who prefer unique assignments are significantly more pessimistic regarding unauthorized copying and are less likely to rationalize copying due to study pressure. However, the general ethical attitudes of students to unauthorized copying and their readiness to rationalize this form of cheating is of concern. This problem and its underlying causation require continuing attention.

The response of students to the educational value of comprehensive accounting assignments in introductory courses was very positive, irrespective of the assignment being unique or common, with over 85% of students favouring them. This confirms the importance that educators usually place on this form of assignment from a pedagogical and student learning perspective.

Additionally, gender of the student was not found to be a significant determining factor in either overall assignment preference or to any perceptual differences regarding types of assignments. Thus, males and females had very similar perceptions and preferences regarding assignment type.

Although this initial research was done on accounting students, the findings should have relevance to other discipline areas as well. Further research on student perceptions in accounting and different disciplines are warranted in order to confirm our findings as well as determine how broadly these results can be generalized. An additional avenue for future inquiry would be to examine the relationship between students' final marks and their assignment preferences and perceptions.

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APPENDIX

Student Attitude to Assignments Questionnaire

This questionnaire was designed to obtain your attitudes on various statements regarding unique and common accounting assignments. You will recall that your first assignment this semester was a common assignment with all students answering the same questions. Your second assignment was a unique assignment. Your cooperation in this survey would be appreciated. Please complete the following personal details before commencing.

Thank you for your help.

Personal Details (Please circle where appropriate)

Gender: Male/Female

Age: _____

Directions: Indicate your attitude to each of the following statements by circling the appropriate number

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
A. This section measures your level of reward/effort relating to unique assignments and common assignments.					
1. I would find a Distinction very rewarding in an assignment where the same transaction data is used by all students.	5	4	3	2	1
2. I would find a Distinction very rewarding in an assignment where the transaction data I have to use is unique.	5	4	3	2	1
3. It would be necessary to put a lot of effort into an assignment where the same transaction data is used by all students.	5	4	3	2	1
4. It would be necessary to put a lot of effort into an assignment with unique transactions.	5	4	3	2	1

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
B. This section measures your level of co-operative learning in relation to unique assignments and common assignments.					
1. Working and cooperating with other students is an important part of the learning experience	5	4	3	2	1
2. I would cooperate with other students through the sharing of general knowledge when working on an assignment with unique transactions.	5	4	3	2	1
3. I would cooperate with other students through the sharing of general knowledge when working on an assignment with common transactions.	5	4	3	2	1
4. I would prefer to do a joint assignment (where a small group of students do an assignment together) rather than an individual assignment.	5	4	3	2	1
C. This section measures your attitude towards unique assignments as an accurate measure of accounting knowledge.					
1. A Distinction grade would be an impressive result in an assignment where the same transaction data is used by all students.	5	4	3	2	1
2. A Distinction grade would be an impressive result in an assignment where unique transaction data is used.	5	4	3	2	1

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
3. Accounting assignments using the same transaction data encourage copying.	5	4	3	2	1
4. Accounting assignments using unique transaction data are a valid assessment of student knowledge.	5	4	3	2	1
5. Accounting assignments using common transaction data are a valid assessment of student knowledge.	5	4	3	2	1
6. The unauthorized copying of other students' work is a common occurrence at universities.	5	4	3	2	1
7. You can't blame students for unauthorized copying of other students' work because of study pressures.	5	4	3	2	1
8. It is unethical to copy another student's work if you are expected to do your own.	5	4	3	2	1
D. This section measures your attitude to your major assignment as a learning experience.					
1. The major assignment helped me to integrate my accounting knowledge.	5	4	3	2	1
2. Doing a major accounting assignment which has unique transactions would be an important learning experience.	5	4	3	2	1
3. Doing a major assignment which has the same transaction data for all students would be an important learning experience.	5	4	3	2	1