

MyAccountingLab

School Name [College of Western Idaho, Nampa, ID](#)

Course Name [Managerial Accounting](#)

Course Format [Online](#)

Key Results Data indicate very strong positive correlations between average MyAccountingLab homework scores and average MyAccountingLab quiz scores and between average MyAccountingLab quiz scores and average exam grades. In addition, students who completed all quizzes earned exam scores an average of six percentage points higher than those of students who skipped one or more quizzes.

Submitted by

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Course materials

MyAccountingLab and *Horngren's Financial and Managerial Accounting*, Nobles, Harrison, and Oliver

Setting

Established in 2007, College of Western Idaho is a two-year community college with main campus locations in the cities of Boise and Nampa. The college enrolls more than 20,000 students, half of which classify as for-credit. The majority of students (66 percent) attend part time; 45 percent are between the ages of 18 and 25; and 20 percent identify as Hispanic.

Managerial Accounting is a sophomore-level, three-credit course taken online over 16 weeks by approximately 50 students per semester. The course is required of all general business majors and Financial Accounting is a prerequisite. Course topics include an introduction to cost accounting principles and the use of such information in making business decisions with an emphasis on the use and analysis of accounting information. After completion of the course, successful students will understand how to communicate accounting information in writing; identify the major differences and similarities between financial and managerial accounting; and understand the cost behavior and computation of fixed, variable, and mixed costs, as well as the budgeting process and preparation of performance reports.

Challenges and Goals

In 2011, Professor Joe Welker and his colleagues began transitioning the school's accounting program to include online courses. Top priority was finding an online resource that could offer students the practice and repetition they need to successfully master complex accounting skills, plus provide instructors both assessment options and grading functionality. Welker chose MyAccountingLab for its depth of multimedia assets and flexibility in terms of assignments and problem types.

Implementation

Welker offers students 12–15 hours of course activities per week: reading text, viewing related media tools, completing homework, participating in online discussion board forums, and taking online quizzes and exams. Required weekly homework and assessments are completed in MyAccountingLab. Content is both opened and closed each Sunday at 11:59 p.m., giving students one week to complete all work for each chapter.

In order to open MyAccountingLab homework assignments, students must first view the Chapter Learning Objectives Outline in BlackBoard (summarized in the Instructor's Manual), review MyAccountingLab audio PowerPoint documents, and complete MyAccountingLab Demo Docs. Homework assignments may include a combination of multiple-choice questions, analytical scenarios, and Excel-based problems. Students are allowed unlimited attempts on homework—this is the repetition work that is critical to their learning and comprehension. Once students score at least 80 percent on their homework, they can opt to take the weekly MyAccountingLab quiz. Note that while students are only required to score 80 percent, Welker reports that during fall 2014, the average score was 96 percent—a powerful testament to the effort his students put into MyAccountingLab.

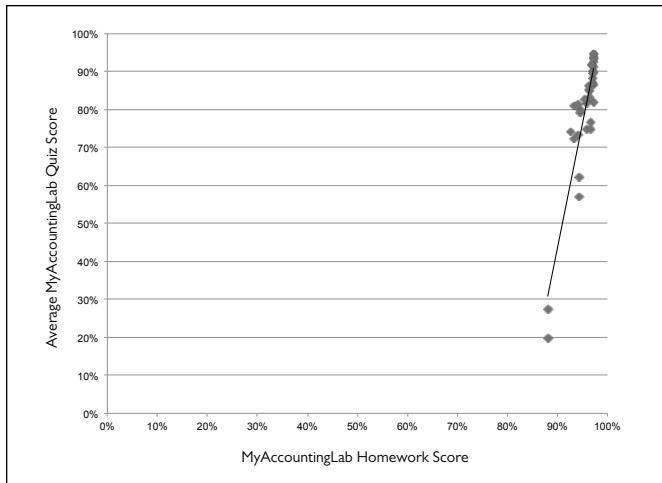


Figure 1. Correlation between Average MyAccountingLab Homework and Quiz Scores, Fall 2014 ($n = 36$)

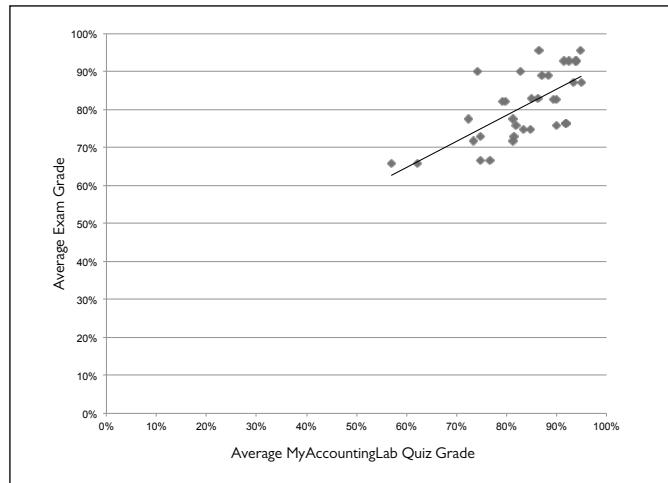


Figure 2. Correlation between Average MyAccountingLab Exam and Quiz Scores, Fall 2014 ($n = 36$)

Once students complete all review and homework assignments, they are eligible to take MyAccountingLab quizzes. They are allowed one attempt and one hour in which to complete each quiz.

Exams are taken in MyAccountingLab and created primarily from test bank questions, which Welker modifies to specifically align with his course content and terminology. Questions are randomized and generally total seven comprehensive accounting problems covering topics from the chapter learning objectives. Students have a 48-hour window during which to take the exam and 90 minutes to complete the exam once it has been opened. The exam cannot be reopened after the extended time period, and there are absolutely no retakes. The second exam, which covers chapters 17 and 18, is taken at the campus Testing Center in the presence of a proctor.

Because of the amount of time most students already spend in MyAccountingLab, Welker makes the Knewton Adaptive Study Plan optional. For those struggling, however, it is an integral part of the course.

Assessments

80 percent	MyAccountingLab exams (four)
10 percent	MyAccountingLab homework (11) and discussion board
10 percent	MyAccountingLab quizzes (12)
1 percent	Online participation and extra credit

Results and Data

Figures 1 and 2 show the correlations between average MyAccountingLab homework and quiz scores and average MyAccountingLab quiz and exam scores. A very strong positive correlation exists between average MyAccountingLab homework and quizzes, where $r = .9$ and $p < .001$. Similarly, a strong positive correlation exists between average MyAccountingLab quiz and exam scores, where $r = .68$ and $p < .001$. (This analysis includes all students who finished the course with a letter grade and recorded a score for each of the four exams.)

MyAccountingLab quiz scores may help students identify where they stand in terms of successfully completing exams; data indicate that performance on MyAccountingLab homework and quizzes could be a leading indicator¹ of exam and course success. Similarly, MyAccountingLab scores can help instructors quickly identify students who are struggling and at risk of poor exam and course performance.

Quiz completion rates were analyzed to determine if a relationship exists between quiz completion and average exam grades (Figure 3). Results show that students who completed all quizzes earned considerably higher average exam grades.

¹<http://annenberginstitute.org/pdf/LeadingIndicators.pdf>

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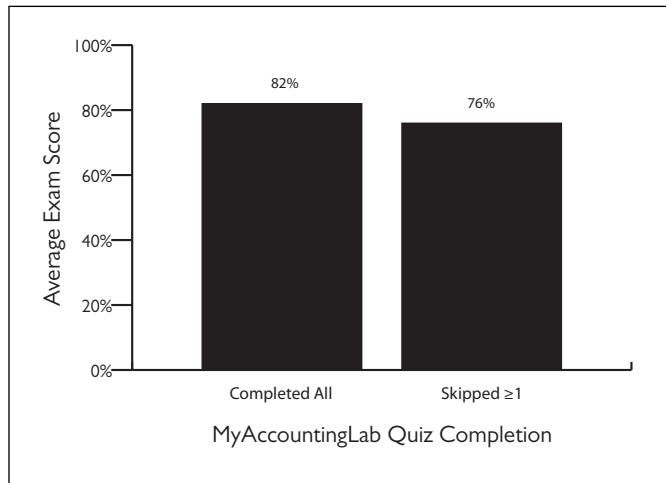


Figure 3. MyAccountingLab Quiz Completion and Average Exam Scores, Fall 2014 (Completed All, n = 25; Skipped ≥ 1 , n = 11)

- 1** Average number of skipped quizzes
- 31%** Percentage of students who skipped at least one quiz
- 24%** Percentage of students who did not skip any quizzes and who earned an average grade of A on all exams
- 40%** Percentage of students who skipped more than one quiz and earned an average of less than 70 percent (failing) on exams

In addition, students who skipped more than one quiz scored an average of 71 percent on exams—15 percent less than did students who completed all quizzes.

The Student Experience

Outside of the college, results from national end-of-semester surveys given to student users of MyAccountingLab in spring 2015 indicate that students recognize the value of the program and make the connection between its use and improved performance in their courses.

- 92%** Agree or strongly agree that the learning aids in MyAccountingLab helped them with homework completion and comprehension; 84% reported that the Help Me Solve This function was the most helpful.
- 89%** Agree or strongly agree that the use of MyAccountingLab positively impacted their quiz and exam scores.
- 89%** Agree or strongly agree that they would recommend MyAccountingLab for future use by their instructor.

Conclusion

“MyAccountingLab has been a very positive addition to our online course,” says Welker. A winning multimedia combination of Learning Objectives Outlines, audio PowerPoints, and video Demo Docs provides students with multiples options for learning course content, plus presents the kind of repetition and practice opportunities Welker demanded and students need. Online students specifically benefit from learning aids that show step-by-step how to complete challenging problems in the moment that students are struggling.

Welker believes student performance has improved with the use of MyAccountingLab. Analyses of the correlations between homework, quiz, and exam scores indicate strong and positive relationships among these key assessment variables, thereby providing students with a way to identify where they are and what they need to address to succeed in the course.