TURNING THE TABLES ON MARKING

Sylvie Deslauriers, PhD
Course in which the activity was experienced

- Case course entitled Multiple Subject Competency Integration
  - last year of the bachelor program
  - short cases of 90 to 120 minutes

- Groups of 35 students
  - Summer 2015

- Organization of the course:

  | Individual Simulation of a Case | ⇒ | Work By Students | ⇒ | Group Discussion in Class |
Why developing this learning activity

√ To make students better understand what is required to successfully solve a case
- teaching cases is usually done with a complete and detailed solution
- teaching objectives are usually focusing on the understanding of the concepts

What is needed to achieve a passing mark?

√ To make students understand the grading scales
- most cases are marked according to a relatively broad scale
- most of the students are “around” the pass mark

What must be done to achieve the passing grade?
Instructional Strategies Used

classroom ⇒ marking centre
students ⇒ case markers

Step #1: Read about real-life solutions to the case

Step #2: Become familiar with the marking scale

Step #3: Test the marking scale

Step #4: Mark actual papers
Step #1: Read about real-life solutions to the case

• All the anonymous case solutions available to everyone. Each student had to read 5 solutions.

• Students discussed their observations.
  Examples of comments:
  – Different ways to structure calculations.
  – Most have calculated a NPV to assess the capital project’s feasibility.
  – Most contained a conclusion to the quantitative analysis.

• Help students to:
  – grow aware of how much could be accomplished within the time allocated.
  – comprehend what constitutes the minimal content of every good solution.
Step #2A: Become familiar with the marking scale

- The marking scale was presented to students

Assessment Opportunity: Management Decision-Making
(Capital Project Quantitative Analysis)

<table>
<thead>
<tr>
<th>Assessment Level</th>
<th>The respondent...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal Competence</td>
<td>Did not meet the Reaching Competence standard.</td>
</tr>
<tr>
<td>Reaching Competence</td>
<td>Tried to produce a quantitative analysis of the capital project.</td>
</tr>
<tr>
<td>Competent</td>
<td>Performed a reasonable quantitative analysis of the capital project.</td>
</tr>
<tr>
<td></td>
<td>Presented a conclusion consistent with the analysis.</td>
</tr>
<tr>
<td>Competent with Distinction</td>
<td>Performed a comprehensive quantitative analysis of the capital project.</td>
</tr>
<tr>
<td></td>
<td>Presented a conclusion consistent with the analysis.</td>
</tr>
</tbody>
</table>

- Lead students to:
  - an understanding of the potential gradations involved in marking.
  - identify the key aspects of a marking scale.
Step #2B: Become familiar with the marking scale

• The students determined how to fairly assess each solution.

<table>
<thead>
<tr>
<th>Assessment Level</th>
<th>The respondent...</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reaching Competence</td>
<td>Presented an incomplete calculation (error or oversight in any of the three basic components)</td>
<td>1, 2, 3</td>
</tr>
<tr>
<td>Competent</td>
<td>Adequate consideration was given to the three following basic components:</td>
<td>4, 5</td>
</tr>
<tr>
<td></td>
<td>- Initial investment and capital cost allowance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Contribution margin – new product</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Additional fixed costs</td>
<td></td>
</tr>
<tr>
<td>Competent with Distinction</td>
<td>Adequate consideration was given to one of the two following components, in addition to the three basic components above:</td>
<td>6, 7</td>
</tr>
<tr>
<td></td>
<td>- Opportunity cost (impact on current sales)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Purchase of less expensive equipment (sensitivity analysis)</td>
<td></td>
</tr>
</tbody>
</table>

• Lead students to:
  – develop an approach that would encourage consistent marking among markers, while allowing enough flexibility to adapt to circumstances.
  – identify what makes the difference in achieving the passing standard.
Step #3: Test the marking scale

• All students individually marked the same solution.
  – assessment differences were discussed as a group
  – consensus about applying the scale was reached

• This exercise was completed for three solutions
  – marginal fail
  – marginal pass
  – clear pass

• Help students to:
  – assess solutions more objectively.
  – value ideas.
Step #4: Mark actual copies

• Each student marked 5 papers
  – Each paper was marked twice, by two different markers.
  – “Student markers” met together in order to reach a consensus.

• Help students to:
  – identify their own weaknesses in order to achieve greater success in their cases.
  – structure their solutions more effectively, write with greater precision and, most of all, balance “quantity” and “quality.”
  – more objectively examine their own solutions after reading those of their peers.
Comments collected amongst students

• “I thought the activity was really interesting. Before, marking was a big mystery to me. I never thought of marking my own solutions. Now I feel I can assess my own work better.”

• “Before, markers would often write comments like, ‘lacks depth’ or ‘thought unclear’ and I could never understand what they meant.”

• “I thought everything I wrote in an acceptable solution would be counted in the assessment. But I was wrong and now I know it. Ideas have to be relevant, and some ideas are worth more than others!”
Bibliography
Sylvie Deslauriers, PhD

• *Accounting For Success: Guide to Short Case Resolution*, 3rd edition, August 2015, 183 pages.

• *EASY SUCCESS*, 2013, 72 pages.
  The original learning activities presented to the 2015 Howard Teall Innovation in Accounting Education Award Competition are coming from this book.

• *Teaching Tips for Accounting Cases*, 2012, 252 pages.
  The original learning activities presented to the 2016 Howard Teall Innovation in Accounting Education Award Competition are coming from this book.

• *CGA = COMPETENCY*, 2012, 102 pages.
I wish you all a great Success and

Thank you for appreciating my work.