

The effect of randomized versus nonrandomized data on accounting students' academic performance: The case of Grizzly Sports Highlighted, Inc.

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ABSTRACT

The purpose of this study is to examine the effect of randomized versus nonrandomized data using an Excel case study project to measure students' academic performance. Specifically, the study examines whether randomized data strengthens students' analytical, problem-solving, and Excel skills while manipulating accounting data. The participants in the study are 149 undergraduate accounting students enrolled in four Intermediate Accounting courses over two semesters and taught by the same professor. The students are partitioned into randomized and nonrandomized groups and complete The Grizzly Sports Highlighted, Inc. (GSH) case, an accounting Excel project. Students assume the role of an external accountant hired to analyze financial data in Excel spreadsheets and prepare year-end financial reports in accordance with generally accepted accounting principles (GAAP). The t-test results show a significant difference between the randomized versus nonrandomized groups. Students in the randomized group spent more hours completing the project, scored higher on the post-assignment Excel quiz, and experienced greater satisfaction completing the project. Students in the nonrandomized group scored higher on three of the five sub-assignments in the project. The results of this study have implications for faculty and administration to prepare accounting graduates with the required skills to enter the competitive 21st Century workforce.

Keywords: Intermediate Accounting; randomization, non-randomization; Excel; experiential learning.