

# The Impact of Extending Assignment Deadlines on Student Performance

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**Abstract.** This study examines the impact of extending homework assignments' due dates with no grade penalty on student performance in multiple sections of Financial Accounting Principles taught by one professor both online and face-to-face over five semesters in 2017-2019. Many students struggle to pass financial accounting principles which is often a required course in the business major. Given the importance of completing homework assignments for success in passing the course, all homework assignments' due dates were extended with no grade penalty for all students in 2019. This study compares students' performance to previous years when homework due date extensions were not given. Other demographic factors such as gender, age, and race/ethnicity were also explored for impact on student performance. Results indicate that face-to-face students improved their grades, while online students did not. Demographic results indicate that older students were not as successful online.

**Keywords:** online student performance, diverse student performance, accounting education, financial accounting principles, extending homework due dates.

## 1. Introduction

Many students majoring in business find passing financial accounting principles to be a challenge (Peterson & Kesselring 2019). In an effort to increase enrollment and retention, many universities offer business programs both face-to-face and fully online that include the required financial accounting principles course. Recently, the COVID-19 pandemic has forced most courses to be offered online and in turn, forced students to complete courses online that might not otherwise have taken courses online. Although the data collected for this study was pre-COVID, the findings may help programs that are new to online delivery of financial accounting principles courses due to COVID-19. The purpose of this

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paper is to study the impact of extending homework due dates to improve student success in the financial accounting principles course in both online and face-to-face sections. Students from a diverse student population at a Southern Mid-Atlantic public university in the United States were given an extension at the end of the semester on all homework due during the spring and fall semesters of 2019. Our sample includes students in all sections, both face-to-face and online, taught by one professor in 2017, 2018, and 2019. We compare student performance in all three years (five semesters).

Observing that many online students failed to complete homework assignments by the due date, the professor decided in 2019 to extend the due date to the end of the semester for all homework assignments. He also opened the online homework website to students one week before the official semester start date and made all homework assignments due one week after the semester's end. The homework due date extensions were made available in the same way for the students in the face-to-face sections of the course in order to comply with the Association to Advance Collegiate Schools of Business (AACSB) and The Southern Association of Colleges and Schools Commission on Colleges (SACS) requirement that online sections provide similar content and assessments as face-to-face sections of the same course. Homework due date extensions were communicated to students multiple times throughout the semester via the learning management system (LMS) announcements and email for online students, and verbally in face-to-face sections. In addition, the online homework management system used in both the online and face-to-face sections reflected the extended due dates on the link to the assignments. Quizzes and tests were not given extended time on due dates.

Our study found that face-to-face students tend to take advantage of the extra time provided by the professor to submit late assignments with no penalty and improve final grades. However, online students tend not to take advantage of the opportunity and continue to experience lower overall class performance. Looking at other demographic variables in the study we also found that most students, both face to face and online, struggle to pass financial accounting principles and a high number of students withdraw from the class (25% face to face and 30% online). The strongest predictors of success in the course, whether face-to-face or online, are cumulative GPA and performance on homework and extra credit assignments. These factors can lead to higher class performance regardless of race and gender. Students aged 23 or older tend to find the class challenging and are more successful face-to-face, even if they have a high GPA, a finding that does not align with existing literature.

Our study's contribution to the literature is unique in that extending homework due dates in financial accounting principles to improve student success in the principles of accounting course has not previously been studied. Existing literature indicates that completing homework contributes to higher final course grades (Xiang & Hinchliffe 2019; Potter & Johnston 2006). Our study

incorporates final course grade as an indicator of student success where the online homework assignments and extra credit opportunities that were extended consisted of 40% to 45% (depending on the amount of extra credit work submitted) of the course final grade. Our study also looks at student demographic factors' impact on performance in financial accounting principles. While the literature is inconsistent as to whether gender and race/ethnicity are significant factors in determining the success of students online and face-to-face (Hostager 2014; Warrican, *et al.* 2014), our study found that gender and race/ethnicity do not play a significant role in predicting student success in financial accounting principles. We also found that students 23 and older may struggle in online financial accounting principles, even if they have a high GPA. This finding contradicts studies that indicate that older students tend to perform better than younger students in financial accounting principles, (Ramanau, *et al.* 2020). Since most online business programs are designed to increase educational accessibility to nontraditional students who tend to be older, this is a significant finding.

The remainder of the paper is organized as follows. The next section presents the literature review. The sample and descriptive statistics are described next. The fourth section summarizes the findings. The final section concludes the paper.

## 2. Literature Review

### ***Extending Assignments' Due Dates with No Grade Penalty***

Existing studies show that completion of homework assignments is a strong determinant in success in the financial accounting principles course, however, we did not find any existing studies on the impact of extending homework due dates to improve student success, so we will focus on studies that looked at the completion of homework as the professor's intent for extending the due dates was to provide time for completion. Ramanau *et al.* (2020) studied computer-marked assessments (CMA) in a financial accounting course and found that students who completed the CMAs were more likely to pass the course. Specifically, they found that 88% of students who completed all CMAs in the course also completed the final exam. Xiang and Hinchliffe (2019) found that student motivation, measured by completion of homework assignments, played a major role in predicting success in the first college-level accounting course. Potter and Johnston (2006) found that online homework assignments increase student engagement and improve performance in examinations. Hostager (2014) studied the effect of using online homework resources on final grades for students in the blended learning sections of an introductory accounting course and found that students who used the online homework resources were significantly more successful in the introductory accounting course. Wooten and Dillard-Eggers (2013) compared students' final grades in principles of accounting sections that

required online homework with students' final grades in sections that did not require the online homework and found a positive relationship between online homework use and student performance. Du (2011) studied students' success in principles of accounting courses taught in a blended delivery format and compared final grades in the blended (mostly online) sections to students' final grades in traditional face-to-face delivery format courses finding that both the final exam grade and the final grade in the course were impacted by the student's success with the online homework and quiz component for the blended course participants.

Given the existing literature shows that students who complete homework assignments in financial accounting principles tend to positively impact students' success in passing the course, we ask the following research questions:

1. What is the impact of extending assignments' due dates on student performance?
2. Is there a difference in performance among face-to-face and online students?

One study that examined extending the due date on quizzes in a financial accounting principles face-to-face course provides a similar question but does not include the online student population in its study. Camp, *et al.* (2015) measured the impact of different quiz formats in the principles of accounting course. The authors administered quizzes in different formats ranging from traditional timed in-class quizzes to take-home quizzes over multiple days with no time limit. They found that most students preferred the take-home no time limit quiz because they were more successful in completing it. Based on Camp, *et al.*'s (2015) findings that students tended to complete assignments when given more time, we propose that extending homework assignments' due dates with no grade penalty will provide face-to-face and online students with more opportunities to work at their own pace to complete their assignments and earn higher grades. In our study, we conduct a quantitative analysis investigating the following hypotheses:

*H1: Extending assignments' due dates with no penalty improves face-to-face students' final class performance.*

*H2: Extending assignments' due dates with no penalty improves online students' final class performance.*

### ***The Impact of Demographic Variables on Performance in Financial Accounting Principles***

There are many contributions to the literature regarding student demographics and attributes that contribute to success in the financial accounting principles course (Du 2011; Hostager 2014; Marriott & Lau 2008; Potter & Johnston 2006; Ramanau *et al.* 2020; Wooten & Dillard-Eggers 2013; Xiang & Hinchliffe 2019). Ramanau *et al.* (2020) found that older students and white students were more likely to complete their online assignments, which resulted in better test