

Staying In Balance: The Tradeoff Among Grades, Class Load & Work



W.R. Singleton
PhD, CPA
Accounting Department
Western Washington University



Tomoko Nakamura
MBA
Ingo International

The relationship among student grades, class load and hours worked is analyzed for a sample of accounting students. Unlike national trends, the results indicate that accounting students quickly adjust their class load and hours worked to maintain a relatively constant GPA.

Students, advisors, teachers and parents are all aware of the challenges of balancing activities outside of class with studying and maintaining good grades. Many students need to work in order to attend school, and others may participate in internships or non-paid activities that add to their educational experience. In addition, students often take a large number of classes so that they can obtain their degree in a timely manner. However, the pressure remains on students to achieve high academic standards and grades. So, an important question is the effect of competing activities, such as work and class loads, on student grades. The answer to this question can help students plan an efficient tradeoff and find a balance among work, class load and grades.

Many students work while attending school. Research and national data indicate that overall, approximately 80% of students work at some point during their education, averaging just



under 20 hours per week of work. A substantial percentage, approximately 25%, work 20-34 hours per week. Over 5% work in excess of 35 hours per week. As might be expected, research suggests that too much work has a negative effect on grades. At four-year colleges, the grade point average (GPA)

of those working in excess of 20 hours per week dropped from an average of 3.13 to 2.95 (4.0 scale). An additional interesting result: those students not working had lower average GPA than those working an average of 20 hours per week; 3.04 compared with 3.13. So it seems that some work is helpful

or complementary for obtaining good grades, as opposed to no work at all; however, too much work (consensus being more than 15 to 20 hours per week) has a negative impact or decreases the GPA.

Research of national data and cases offers interesting perspectives. It is important to see if the same results apply to accounting students. Also, it is important to recognize that in addition to work, other activities, such as class load, compete for students' time and could affect their grades (1). Similar to national studies, we surveyed students' GPA and their work hours. However, our study was expanded to include some of the other activities that compete for students' study time – namely, the number of other courses that they take.

The students we studied were enrolled in accounting classes at a regional university between the summer of 2011 and fall 2015. The relationship among student course grades, class load and hours worked was analyzed for over 600 students in 17 sections for three different accounting courses (principles, intermediate accounting and advanced taxation). Some classes, such as accounting principles, had few accounting majors, while others, such as intermediate accounting and advanced tax, had predominantly all accounting majors. The classes represent a range of academic experience and maturity, with the principles classes usually consisting of beginning freshman and sophomore students, while the intermediate and advanced classes are typically junior and senior level students.

Accounting classes and the accounting major are usually considered to be relatively challenging and difficult at most universities, when compared with other areas. For this study, the average class GPA for all students in the data set for the sample period was 2.6 on a 4 point scale, with an average work

load of 13.5 hours per week and taking two additional classes (8 credits). Average hours worked per week increased to approximately 16 hours per week for summer term, but the number of other classes decreased to an average of one additional class (4 credits). Similar to students in the national studies, accounting students seemed to recognize the important tradeoff between work, class load and grades and finding the balance to maintain their GPA.

Although there were similarities between the results for accounting students and national averages, further analysis revealed differences. The most striking difference was the relative consistency in GPA for students over a range of hours worked, instead of the national result of negative influence of 0 hours or too many hours worked. Approximately 5% of the accounting students worked over 40 hours per week and their average GPA was 2.73. Roughly 25% of the students worked in the recommended 15-20 hour per week range with an average class GPA of 2.67. 28% of the students did not work and their average class GPA was 2.68. Although there was a slight difference among the groups, overall they were very small as opposed to the distinct differences found at the national level. Interestingly, the major difference with the national trends was with the groups of students not working and those working over 20 hours per week. At the national level, students' GPA of those groups both not working and working over 20 hours per week declined. However, for the accounting students, the class grades for those not working and those working over 20 hours per week were not lower than the recommended 15-20 hours per week group; the class GPA for all groups were roughly the same. Thus, overall, accounting students seemed to maintain a fairly consistent, stable performance when balancing work, classes and grades.

An additional interesting result upon further analysis was the adjustments that students made in balancing work, class load and grades from the principles classes to the senior level classes. The average class GPA for students in the accounting principles classes was 2.8, average number of hours worked was approximately 15 hours per week and usually 1 additional class (4 credits). Then, as students moved into the junior level intermediate accounting series for accounting majors, the average class GPA dropped to 2.6, with an average work week of 14 hours and 2 additional classes (8 credits). There seemed to be a drop in GPA as work and additional classes became more difficult to balance. However, the trend recovered as students moved into their senior year, with average senior class GPA increasing to 2.8, with work decreasing to 13 hours per week and additional classes increasing to an average of 2.5 classes (10 credits) as students prepared for graduation and entry to the work force.

The study identifies some interesting features about how accounting students balance the challenges of school and work; an initial decrease in class GPA as they enter the major, due to the many demands of work and additional classes. However, they seem to make a quick adjustment by their senior year with work slightly decreasing while taking more classes and increasing their class GPA. These trends can serve as good examples for counselors, advisors and students as they prepare their program of study – the balance that will be needed to maintain grades in a demanding school and work environment.

Other activities also compete for accounting students' time, such as internships, sports, membership in student clubs such as Accounting Society and Beta Alpha Psi, and recruiting. This study limited the activities to work and class load.