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WORKING PAPER

**Constructed-response versus multiple choice: the impact on
performance in combination with gender**

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Abstract

This paper addresses the question of whether the increasing use of multiple-choice questions will favour particular student groups, i.e. male or female students. This paper empirically examines the existence of a gender effect by comparing the relative performance of male and female students in both multiple-choice and constructed-response questions in financial accounting examinations. The study is motivated by the increasing number of students in accounting classes; changes in the gender mix in accounting classes and debates over appropriate means of assessment. We find that female students outperform male students in answering questions of both formats, but their superiority in multiple-choice questions is diminished in comparison with constructed-response questions. This might suggest that multiple choice questions favour male students more than female students. The results hold even if we restrict the comparison to multiple-choice and constructed-response questions having the same general content (e.g. exercise type). Furthermore, the diminishing result was found both for undergraduate and postgraduate students. These results should prompt those involved in assessment to be cautious in planning the type of assessment used in evaluating students.

Keywords: Gender, accounting, assessment, multiple-choice questions.

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