



Figure 2. Attribution of bad exam results, differences according to grades in accounting

5. Summary and Discussion

The main result of this research project consists in the empirical fact that the dominant causal attribution of students of their good and bad exam results in accounting is the effort (or lack of effort) that students have taken to prepare for an exam. This internal attribution is favorable for motivating students to work hard to achieve good exam results. All other possible attributions are less important, especially the attribution of success to good luck and the attribution of failure to bad luck. Bad exam results are mainly attributed to the lack of effort and to the difficulty of the task. Instructional quality is used less as an explanation, no matter if success or failure are to be explained from the students' point of view. The main difference between students who achieve good grades in accounting and those who do not consists of the fact that students who achieve bad grades in accounting (who are so-called "under-achievers") also attribute their failure strongly to their lack of talent. Talent is a stable factor that cannot be changed easily (or even not at all) and students are of course well aware of this fact and discouraged to study harder. Therefore it seems difficult to motivate these students to work harder

because they do not see any sense in taking an effort and study. Leaving them alone during classes is also not conducive to improving their learning achievement because they could possibly interpret this as a confirmation of their belief that they are „hopeless cases“. Anyway, a teacher risks to lose these students and to fail to achieve his or her teaching objectives with these students.

It seems to be indispensable to engage these students in activities in class, to make them solve problems and involve them actively in the problem solving process. They need to experience some success in solving problems in order to experience that they are actually capable of achieving the learning objectives. It is important to convince these students that they can learn from their mistakes and that mistakes are a vital part of learning. By analyzing these mistakes teachers can give diagnostic feedback to the students and help them correct their solutions and understand the learning content. Clarity of explanations, the willingness to explain the learning content by using various examples and to help students when they have problems to understand what they are supposed to learn have proved to significantly influence students' interest in the subject and their motivation to study [5].

6. References

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