Enhancing assessment feedback practices in Accounting education: issues, obstacles and reforms

Final Report

Lead Institution:
RMIT University

Partner Institutions:
Deakin University
James Cook University
The University of Adelaide
The University of Melbourne

Project Team:
Professor Brendan O'Connell (Team Leader), RMIT University

Professor Colin Ferguson, The University of Melbourne

Associate Professor Paul De Lange, RMIT University

Associate Professor Bryan Howieson, The University of Adelaide

Associate Professor Kim Watty, The University of Melbourne

Dr Rodney Carr, Deakin University

Mr Ben Jacobson, James Cook University

Ms Leona Campitelli, RMIT University

Ms Yvonne Gora, RMIT University

Ms Audrey Milton, James Cook University

Official Project website: www.jcu.edu.au/feedbacc

The Australian Learning and Teaching Council is an initiative of the Australian Government Department of Education, Employment and Workplace Relations.

Support for this project has been provided by the Australian Learning and Teaching Council, an initiative of the Australian Government Department of Education, Employment and Workplace Relations. The views expressed in this report do not necessarily reflect the views of the Australian Learning and Teaching Council Ltd.

This work is published under the terms of the Creative Commons Attribution-Noncommercial-ShareAlike 2.5 Australia Licence. Under this Licence you are free to copy, distribute, display and perform the work and to make derivative works.

Noncommercial: You may not use this work for commercial purposes.

Share Alike. If you alter, transform, or build on this work, you may distribute the resulting work only under a licence identical to this one.

For any reuse or distribution, you must make clear to others the licence terms of this work.

Any of these conditions can be waived if you get permission from the copyright holder.

To view a copy of this licence, visit http://creativecommons.org/licenses/by/2.5/au/ or send a letter to Creative Commons, 543 Howard Street, 5th Floor, San Francisco, California, 94105, USA.

Requests and inquiries concerning these rights should be addressed to the Australian Learning and Teaching Council, PO Box 2375, Strawberry Hills NSW 2012 or through the website: http://www.altc.edu.au

2010

Table of Contents

Acknowledgements

The Research Team would like to acknowledge the contributions of staff, students and employers who participated in the project, especially the members of our reference group, independent evaluators and research assistants who provided valuable input into the project throughout its life.

Independent evaluators:
Professor Reg Mathews
Emeritus Professor, School of Accounting
Charles Sturt University

Professor Phil Hancock
Associate Dean, Teaching & Learning
School of Business
The University of Western Australia

Reference group members:
Associate Professor Kevin Adams
Head of School, Accounting & Law
RMIT University

Associate Professor Robyn Moroney
Associate Professor, Department of Accounting and Finance
Monash University
Board of Directors
Accounting and Finance Association of Australia and New Zealand

Associate Professor Brad Potter
Associate Professor, School of Accounting and Business Information Systems
The University of Melbourne

Ms Lorena Mitrione
Lecturer, Department of Accounting & Finance
Monash University
(Formerly CPA Australia)

Carolyn Armstrong
Special Projects Executive
CPA Australia

Research Assistants:
Suzanne Burdett
RMIT University

Petra Van Nieuwenhoven
RMIT University

Xin Yu
RMIT University

Executive Summary

Good practice in assessment feedback is a process in which students are actively involved and where teacher/peer dialogue is encouraged (Juwah, Macfarlane & Nicol, 2004). Clear, constructive feedback reduces the gap between present and desired performance and is considered to be a jointly owned system that is reflexive, flexible and dynamic. Results of Course Experience Questionnaires show that Australian university accounting students are generally very dissatisfied with the feedback they receive in their courses.

The findings of the present study reveal that many accounting students feel that they receive poor quality feedback on their assessment, as evidenced by the most typical form of feedback being only the mark. Moreover, this feedback is often provided too late to be useful to them. A lack of adequate feedback leads to students feeling disempowered. They consider feedback to sometimes be de-motivating and intimidating. These findings point to something of a crisis in feedback quality in the discipline that needs urgent attention.

In contrast to the student findings, our results show that many accounting academics feel students are only interested in feedback that helps them to obtain a higher grade and that students have a very narrow conception of what constitutes 'feedback'. Academics agree that timeliness and detail is important, but they think that sometimes students do not know what they really want when it comes to feedback.

According to academics there are many barriers to providing good practice assessment feedback, especially large class sizes in the discipline. Another issue is a lack of both resources and knowledge of innovative work practices and technology. In addition, academics perceive that university reward systems do not reflect the time and effort necessary for provision of high level feedback. Other barriers cited include academics' conservatism towards change and a lack of willingness to fully appreciate students' learning and assessment needs. These issues prevent the implementation of meaningful changes to the system.

As a consequence of the findings, the research team have commenced a process of dissemination via presentations at various universities and conferences. We are also working with the major accounting bodies to revise accreditation guidelines so that they require accounting programs nationwide to provide more effective feedback to students and with Accounting & Finance Associations of Australia and New Zealand (AFAANZ) to implement initiatives that encourage innovative practices in assessment feedback.

Apart from this process of educating academics through our dissemination process and reforming accounting accreditation guidelines, the way forward is to educate accounting academics in what constitutes good practice and reduce reliance on traditional forms of assessment. Academics should also be encouraged to engage with technology to improve feedback practices. Technology can provide an avenue for the types of personal and comprehensive feedback that students desire in an efficient and effective manner.

Key Findings and Recommendations

Overall, student satisfaction with feedback is very low, relative to other disciplines. Key findings of this project include:

- **Accounting students demand quick, personalised, constructive feedback and are currently not receiving it;**
- **There is currently a disjunction between Accounting academic and student expectations;**
- **Students use feedback to inform progress and future learning ('feed forward');**
- **Cohort diversity does not seem to result in differences in attitudes towards feedback;**
- **Students perceive that feedback should encourage and motivate them;**
- **Accounting academics need to be encouraged to adopt good practice, and training should be offered to assist academics that rely on traditional forms of assessment and feedback;**
- **Accounting academics should be encouraged to use feedback to drive teaching innovation;**
- **Academics need to be supported to make greater use of technology to enhance feedback quality (e.g., electronic group work, electronic assessment, electronic collaboration, SMS messaging and electronic feedback);**
- **Accounting academics need to facilitate self reflection and critical analysis of students' own learning processes to help them improve;**
- **Higher education providers of Accounting courses and departments need to recognise the importance of effective feedback practices in the learning process and reward teaching staff who use such practices;**
- **Feedback should be positioned as a 'feed forward' learning skill to stimulate learning.**

As part of a future phase of analysis of good practice in assessment feedback, it is likely that the use of technology will be considered as one potential way to overcome barriers to improvements. There are advantages and disadvantages with students sharing their own and collaborative work with fellow students, their collaborators within or even outside their units, other teams and possibly with the wider community in an open online world. This more open sharing of their work is a fundamentally different approach to learning than previously practised, where assessment has been done on an individual basis. The opportunity for wider feedback on their work and the opportunity for the weaker students to see what their fellow students are producing may be a positive experience for them that otherwise would not be

possible with traditional learning situations. Electronic feedback includes the use of pre-prepared feedback responses to structured self assessment questions in computer based learning packages. Sharing in learning at universities is a new experience in many disciplines, and provides challenges for assessment.

As an opportunity for reflective activity, assessment feedback viewed as a thinking skill focuses on a potential trigger for conceptual development. Thinking skills approaches seek to make the process of learning more explicit to teachers and learners (Higgins et al., 2004). In facilitating change in assessment feedback practices, positioning feedback as a thinking skill may be a useful way of presenting good feedback practices and minimising educator resistance to change.

CPA Australia and the Institute of Chartered Accountants in Australia (ICAA) are key stakeholders in the project as they accredit programs of accounting study at all higher education providers. They jointly publish accreditation guidelines for Australian Universities (CPA Australia and ICAA, 2009). The National Institute of Accountants is another emerging stakeholder. The above guidelines currently focus on assessment without adequately specifying the role of feedback for learning. For example, the accreditation guidelines stipulate a minimum of 50% weighting for invigilated assessment but do not explicitly mention what feedback practices are required or how good practice in feedback is assessed. That the professional accreditation process considers assessment and learning with no direct mention of formative elements and feedback is noteworthy. Given that every university periodically undertakes a review for accreditation, considering the role of feedback and how it might be incorporated into this process is one of the key activities to be undertaken at the dissemination stage of the project.

Chapter 1 Overview of Study

1.1 Introduction

Accounting is a significant and growing discipline at tertiary level and a product of this strong demand for accounting programmes is high student to staff ratios which are seen to negatively impact on the quality and quantity of staff/student interaction, assessment methods and feedback and loads. This in turn resulted in below par Course Evaluation Questionnaire (CEQ) scores for accounting programmes nationwide with regards to the level and quality of assessment and feedback during their study experience (see Appendix 1 for details).

In addition, concerns have been raised about accounting education, not least of which are that the standard assessment remains the examination, with little active student involvement in the education process and a predominance of teacher led exposition (Adler & Milne, 1997; Albrecht & Sack, 2000). There is also an over reliance on the lecture/tutorial format for the conveyance of specialist content with a heavy reliance on the memorization of fact.

This project aimed to identify current in assessment feedback in accounting education, develop strategies to raise awareness of good practice in Australian universities and to embed good practice in accounting programmes nationwide. This embedding is occurring through a series of presentations to raise the level of awareness of the current assessment feedback gaps and opportunities for improvement, at university accounting schools together with the integration of feedback reforms into the accreditation requirements of the professional accounting bodies which are mandatory for accounting programs nationwide.

Firstly, the project sought to identify the issues/problems that were leading to poor assessment feedback in the accounting discipline in Australia. Secondly, to implement a strategy to significantly improve assessment and feedback across the accounting discipline nationally.

Accordingly, the research team and approach was structured to involve major stakeholders nationwide. A broad range of universities was involved covering regional and metropolitan universities across Australia. This inclusion ensured a national approach to developing effective mechanisms for identification, development, dissemination of research outcomes and embedding of good practice in accounting education.

Focus groups were held in regional and metropolitan Queensland, Victoria and South Australia to scope out current issues, identify obstacles to improved practice and to identify existing

strategies that are currently used to overcome these barriers. The focus group members included the following: students, academics, tutors (full-time and part-time), heads of discipline and teaching and learning experts.

From the focus groups interviews, comprehensive survey questionnaires for both students and academic staff were developed. Following data collection descriptive statistics were produced identifying major themes and key variables. This Report will discuss the results from these focus groups and surveys.

1.2 Aims and Research Questions

The aim of the research was to identify current practice in assessment feedback in accounting education, developing strategies to raise awareness of good practice in Australian universities and to embed good practice in accounting programmes nationwide. Our overall objective is to achieve a discipline-wide improvement in feedback practices. To this end, we have the following specific aims:

1. To specify current practice in student feedback within accounting programs nationwide;
2. To identify the various factors that appear to have resulted in below sector average scores on the CEQ for accounting in Australia in the area of student feedback;
3. To identify workable solutions to the present deficiencies in the area through engaging with accounting schools, the peak academic body for the discipline (AFAANZ) and the key stakeholder for the accounting profession, CPA Australia; and
4. To raise awareness of and implement workable solutions (aim 3 above) that will result in an improved student experience and systematic sectoral change.

It should be noted that following the preparation of a comprehensive literature review and after consulting with the Reference Group, a *feedbAcc* website was developed for sharing resources and disseminating findings. The project methodology used is summarised on the website http://www.jcu.edu.au/feedbacc/

1.3 Outcomes

This project has revealed the following outcomes:

1. A comprehensive literature review identifying factors that contributed to below average student satisfaction with assessment feedback;

2. A comprehensive scoping of both the range of current practice in relation to feedback, and present levels of student (dis)satisfaction; and

3. A comparison of accounting student and accounting academic perceptions of the attributes of effective feedback when compared to the related literature.

In the future, this project is likely to lead to:

4. Reforms to the accreditation requirements of the professional accounting bodies to ensure that accounting schools of Australian universities are able to demonstrate assessment feedback "good practice" to obtain and maintain professional accreditation.

1.4 Significance of Study

The issue of assessment and feedback in higher education in recent years has been the focus of increasing research and attention internationally (see for example, Rust, O'Donovan & Price 2005). Additionally, a UK study of Deans of Business Schools found that the issue that was rated most often (77%) as very important (on a 5 point scale ranging from "important" to "not at all important") and stood out clearly from the rest was "Providing timely and good quality feedback on assessment" (Higher Education Academy (UK) Subject Centre for Business, Management, Accountancy & Finance, 2005). Rust et al., 2005 amongst others, pointed out that the research evidence indicates that clear feedback is the factor which is most likely to affect student learning and achievement and that students understand this, want good feedback and desire to be engaged with the process.

Feedback is something a student experiences as part of a learning process. It may be self generated reflective thinking, peer or teacher based. Feedback affects future learning. Poor ranking on CEQ surveys by students is a concern for accounting academics. Pressures in undergraduate accounting education in Australia arise from high student numbers and diverse cohorts amongst other factors. The project's importance to Australian undergraduate accounting education is crucial given the above challenges and the increasing pressure on Australian universities to diversify income streams, of which the international student dollar is a major contributor.

This project developed a conceptualisation of feedback including teacher perspectives, student perceptions, teacher conception and approach, student learning styles and approach, the social context of learning, and the institutional context. This affected the project data gathering activities in seeking to uncover impediments, and supported teachers' desire to implement feedback practices and the environment in which they occur. As student processing of feedback involves the meta-cognitive element of self-regulation, positioning feedback as a thinking skill may help to convey the role of feedback as a learning process.

Current accreditation arrangements focus on types of assessment and generic skills to the exclusion of the learning processes around assessment. In the light of the centrality of feedback to life-long learning, facilitating the professional bodies to develop a focus on feedback for learning would provide a significant impetus to improve accounting educational practice.

Despite prior research identifying feedback as an issue of concern internationally, there is little evidence of significant change or adoption of recommended models in accounting education in Australia. The project identifies why there appears to have been little impact on practices in accounting programs as evidenced by the poor CEQ scores, and perhaps more importantly, what can be done to remedy the situation.

Chapter 2 Literature Review

Feedback practices are not a segmented part of teaching and learning but are implicated in a complex function of assessment which occurs in the confluence of teacher and learner perceptions, activities and experiences. Dissonance or even open conflict may arise due to differing viewpoints. Teacher perspectives of the purpose of accounting education distinguish between efficiency prerogatives and concern for student learning (Watty, 2006).

Student perceptions and experience of the higher education environment also influence the educational interactions implicit in assessment feedback. The term 'pedagogic resonance' captures the potential for managerial, teacher and student viewpoints to juxtapose (Trigwell & Shale, 2004). To clarify these potentially opposing positions, Trigwell and Shale (2004) proposed resonant teaching. Prosser et al. (2003) described pedagogic resonance as a new paradigm, an inclusive viewpoint of teaching that explicitly considers both educator perspectives and what students experience.

The assessment system is considered to be the dominant influence on the way students learn (Biggs, 2001, Rust et al., 2003, Gibbs & Simpson 2004/5 as cited in Case, 2007) and Brown and Knight (1994) highlight that assessment lies at the heart of the student experience. It is the active consideration of pertinent feedback within formative assessment that promotes learning (Taras, 2006). Yet, to assimilate feedback formatively requires students to possess a conceptualisation of the standard, be able to compare actual performance with the standard, and take action to close the gap (Sadler, 1989).

Juwah et al. (2004, p. 6) identify seven principles of good feedback practices. They facilitate development of self assessment in learning, encourage teacher/peer dialogue, help clarify what constitutes good performance, deliver high quality information to students about their learning,

foster positive motivation and self esteem, and provide data to teachers that assist improvement of teaching. Rust et al. (2005) identified three elements in a constructivist assessment approach: clear connection between learning process and outcomes, explicit assessment criteria owned by staff and students alike, and a feedback process in which students are actively involved. These approaches highlight that assessment and feedback are an interactive, jointly owned dynamic and reflexive system in which processes and aims should be consistent. This does not currently appear to be the case in accounting programmes in Australia. Additionally, Gibbs and Simpson (2002) highlight the importance of the assessment environment, including staff, in supporting student learning at a time of increasing assessment demands and decreasing opportunity for formative assessment. They provide four conditions relating to the design of assessment systems and assignments and the influence they have on study, and seven further conditions relating to the influence of feedback on learning. They include: sufficient feedback often enough and detailed enough, feedback should focus on performance rather than character, feedback is timely, feedback is appropriate to the purpose of the assessment, feedback takes account of student understanding, feedback is received and attended to, feedback is acted upon.

Of great relevance to the present project, the HEAcademy (UK) funded collaborative research led by the Oxford Brookes Business School entitled "Engaging Students with Assessment Feedback: Final Report for FDTL5 Project 144/08". The findings provide an international comparison for common issues, concerns and solutions. The following recommendations for enhancing student engagement with feedback have been made:

- Create an appropriate environment that encourages student engagement with feedback;
- Integrate feedback methods and practices with strategies at the module, programme and assessment levels;
- Recognise that feedback operates – and may be delivered – in multiple ways and should be adapted to suit students' levels of engagement, their prior knowledge and their epistemological orientations;
- Prepare students for engaging with feedback and dialogue; and
- Prepare staff to give feedback.

The purpose of feedback is to facilitate self-reflection and critical analysis of one's own learning process in order to improve. Feedback practices as a learning process draws upon considerations of how people learn, the psychology of learning including the cognitive processes of learning. Cognition or more particularly meta-cognition is an important component of developing strategies to acquire skills and knowledge. Meta-cognition is self-monitoring, a higher order problem solving skill. A process which can enhance student understanding of their own learning, feedback is a meta-cognitive skill.

Feedback as meta-contextual reflection can be employed to call students' attention to social practices and social construction to make them more visible, and the educator's attention to different identities in the setting (Pryor & Crossouard, 2007). The attractiveness of feedback can be enhanced when learning activities are relevant to students' desired identities and futures (Pryor & Crossouard, 2007). The conception of recognition through reflection is necessarily a process that requires development and reinforcing beyond single subjects (units of study), and coordinated repetition across subject areas and year levels.

Deficits in meta-cognitive skill involve not only making erroneous conclusions but also the incapacity to distinguish accuracy from error. Kruger and Dunning (1999) found that improving the skills of participants increases meta-cognitive competence and self-recognition of the limits of their abilities. Self-judgements of learning are inflated where information is present at study (attempting test/practice questions with the aid of books and reference material) but absent at test (Koriat & Bjork, 2006). This inflated self-judgement results in reduced allocation of study effort to the detriment of learning. Explicitly focussing on meta-cognitive skill development is warranted to avoid low quality learning outcomes.

Moseley et al. (2005) presented a synthesis of perspectives from psychology, education and philosophy for understanding thinking. They considered 55 frameworks covering theories of personal thought and learning, institutional design, critical thinking and cognitive structure. The integrated model (Moseley et al., 2005, Figure 1, p. 378) is reproduced below for assisting understanding thinking and learning and feedback. The essential elements involved in assessment feedback span cognitive skills and meta-cognitive thinking.

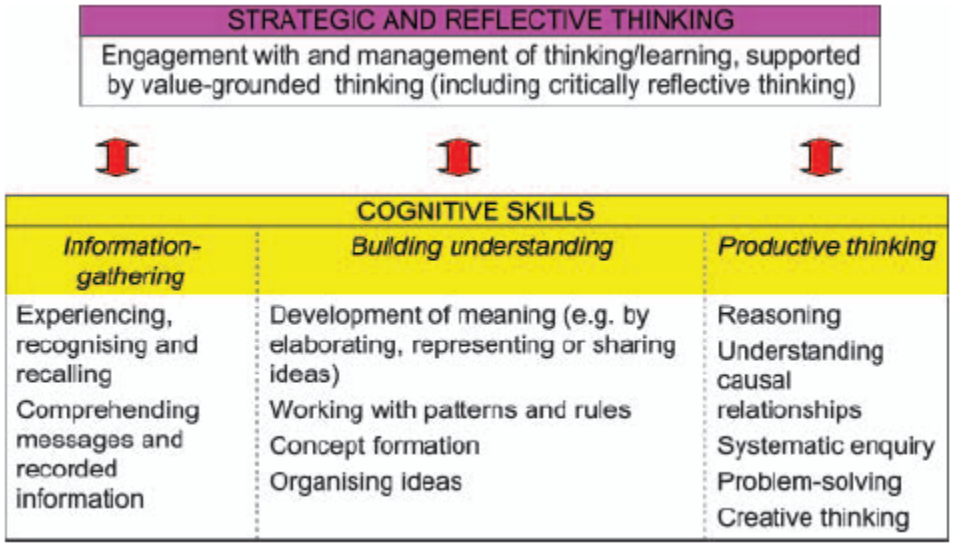


Figure 1. An integrated model for understanding thinking and learning Moseley et al., 2005 Figure 1, p. 378

Moseley et al. (2003) concluded their meta-analysis by stating that thinking skill interventions can be very effective, even more so if they are used for learner self-regulation. Marzano (1998) found that approaches directed at the metacognitive level, including monitoring progress, are more effective in improving knowledge outcomes than other teaching strategies. Black and Wiliam (1998) concluded that innovations which strengthened the practice of formative assessment produce significant learning gains. In reviewing the empirical evidence, Coffield et al. (2004) asserted that the research evidence in favour of introducing either meta-cognition or assessment feedback for learning is robust and extensive.

The key implication of the above models for the study is that a holistic view of the assessment and feedback process needs to be taken, including assessment instruments and processes, disciplinary and institutional teaching and learning cultures and approaches and the role and input of professional bodies. This holistic approach contrasts with a narrow emphasis on enhancing the instructor's ability to provide better feedback to enhance student perceptions of feedback quality. The project has focused on both formative and summative assessment, noting the lack of distinct boundaries between the two given that some assessment instruments are simultaneously formative and summative, for example, the coursework assignment (Yorke, 2003).

An overview of research into feedback and its key findings is now presented with a focus on the following themes:

- Feedback and assessment;
- Self, peer and instructor feedback;
- Teacher conception, perception and approach to teaching; and
- Student perception, approach and learning style.

2.1 Feedback and Assessment

There is much general education research on the practice of feedback. As mentioned earlier, a UK Higher Education Academy project examined enhancing student learning through effective student feedback. This Academy has published numerous reports highlighting the importance of feedback as an integral feature of teaching and learning, and in enhancing and improving student performance. For example, the Academy developed a conceptual model of the formative feedback cycle, and drew on the seven principles of good feedback practice to develop practical strategies in relation to each principle[1]. The Academy also examined how to engage students

[1] (Refer to the UK HE Academy wiki at http://tinyurl.com/c8uolj for a review of technology-enabled feedback, or the website http://www.heacademy.ac.uk/ to view their publications).

with feedback and potential obstacles to the provision of feedback such as lack of knowledge of good practice in the area by academics.

Handley et al.'s (2008) review of assessment feedback suggested that students focus on marks received, ignore feedback comments, and find critical feedback de-motivating. Additionally, feedback may be given at the wrong time (in an untimely manner) or incomprehensible because it refers to criteria or learning and knowledge which students have not yet grasped. The feedback process is also subject to power positioning and a sense of personal value resulting from the feedback process.

Furthermore, Handley et al.'s (2008) review suggests that to engage students with feedback requires: structuring assessment to support learning; incorporating positive feedback methods; securing interaction and positive communication as dialogue; involving students as participants and developing their learning skills; and using feedback to shape learning and teaching. These two reviews provide a yardstick to measure current and potential good practices and also indicated areas for us to investigate in focus groups and surveys.

The assessment system is considered to be the dominant influence on the way students learn (Biggs, 2001; Rust, Price & O'Donovan, 2003; Gibbs & Simpson, 2004-05). The assessment system contains both summative and formative assessment. Feedback is arguably the most important part of the teaching and learning setting for its potential to affect future learning and student achievement (Hattie, 1987; Black & Wiliam, 1998; Gibbs & Simpson, 2002 in Rust, O'Donovan & Price, 2005). The evolution of higher education has resulted in a regime of testing and assessment practices that seem to mitigate against the development of the kinds of formative assessment which might be more successful in promoting learning (MacLellan, 2001; Pryor & Crossouard, 2007 p. 2). As noted earlier, Gibbs and Simpson (2002) highlighted the importance of the assessment environment, including staff, in supporting student learning at a time of decreasing opportunity for formative assessment.

Formative assessment involves teachers and students responding to students' work with the intention of changing it to enable the student to do better work in the future (Pryor & Crossouard, 2007). The distinction between formative and summative assessment pivots on this element that formative assessment is part of a learning process (Torrance & Pryor, 2001). However, assessment criteria are discursively produced and therefore constitute a regime of truth in which summative and formative assessment are intimately entangled and as a result not well understood (Pryor & Crossouard, 2007 p. 8).

Formative assessment is an educational process which seeks to control the 'loss of meaning' experienced by students in educational communication (Roos & Hamilton, 2005). It is in the active consideration of pertinent feedback that formative assessment promotes learning (Taras, 2006). The social constructivist approach is that to assimilate feedback formatively requires students to: possess a conceptualisation of the standard, be able to compare actual performance with the standard, and take action to close the gap (Sadler, 1989). Acquiring knowledge and understanding of assessment processes, criteria and standards needs the same kind of active engagement and participation as learning about anything else (Rust, O'Donovan & Price, 2005).

Martinez (2001) suggested that the most beneficial assessment is that which is planned and integrated into teaching, written in the early stages of the programme of learning and guidance by way of formative assessment and feedback. Higgins, Hartley and Skelton (2001) considered the process of internalising feedback. They suggested that the clarification of assessment criteria and ongoing dialogue were key success factors for feedback. Discussion, clarification and negotiation can equip students with a better appreciation of what is expected of them and develop understanding of accounting terms and accounting practices before or as they begin to write. Higgins, Hartley and Skelton (2001) focus on communication as feeding-forward rather than feedback.

Feedback is far more than transmitting messages about what is right and wrong in academic work. This section has indicated it is not only the feedback practices themselves, but also how they are used in the teaching and learning setting, that assists student learning. The investigation of both teachers and students in focus groups and interviews has gathered data pertinent to these aspects in the Australian undergraduate accounting education context.

2.2 Self, Peer and Instructor Feedback

Feedback is information about how a student's present state relates to goals and standards (Nicol & Macfarlane-Dick, 2006). Good quality external feedback is information that helps students troubleshoot their own performance and take action to reduce the discrepancy between their intentions and the resulting effects (Nicol & Macfarlane-Dick, 2006). However, teacher feedback to students is not the only means by which information about performance can be obtained. Sadler (1989) found that more successful students already generate their own feedback, implying that they are already using internal feedback to monitor engagement and assess progress. Thus feedback is an example of reflective thinking, self-management of learning.

Liu and Carless (2006) suggest peer feedback is a desirable end in itself. Students who have just

learned something are often better able than teachers to explain it to their classmates in a language and in a way that is accessible (Nicol & Macfarlane-Dick, 2006). The socio-cultural interactions in peer feedback complement an individual learning focus (Livingston, Soden & Kirkwood, 2004). Acknowledging the various sources of feedback (self, peer and teacher) brings into focus the nature of feedback as an integral part of learning, requisite for understanding performances. Good practices in feedback are likely to implicate each of these types across a programme of study.

2.3 Teacher Perception, Conception and Approach to Teaching

The practice of undergraduate teaching in universities involves the teacher's perspective of the purpose of education. Watty (2006) noted that accounting academics' understanding of the purpose of education may be at odds with the managerialist imperative to deliver education services cost effectively. Feedback practices implicate both the teacher's preferred goals of developing critical reasoning and promoting the formation of intellectual abilities, and managerial goals of cost efficient teaching at an acceptable level of quality. Seeking to facilitate change could encounter an impasse between these potentially opposing goals as a barrier to improvements (Watty, 2006). However, improvements in assessment feedback have the potential to both positively impact on student learning (the educational process) and address the experience of learning (perception of quality). The present project sought to draw out factors likely to trigger a behavioural response against adopting good feedback practices amongst accounting academics.

It would reasonably follow that the practice of feedback represents educator understanding of the role of feedback in student learning. Prosser et al. (2005) and Kember and Kwan (2000) found conception of teaching in a discipline aligns with approach to teaching, evident in teaching practice. Trigwell and Prosser (2004 p. 413) characterised a teacher-centred approach as viewing the teaching role as one of information transfer in contrast to student-focussed teaching, viewing the role of teacher as facilitating conceptual change. In the context of feedback this would be transmitting messages about the strengths and weaknesses in academic work contrasting with empowering students as self-regulating learners (Nicol & Macfarlane-Dick, 2006).

Educator conception of disciplinary knowledge and approach to teaching are not 'either/or' phenomena, but involve a spectrum of positions. Content-oriented conceptions/teacher-centred approaches are associated with surface learning approaches[2], low quality teaching and lower order learning outcomes (Prosser et al., 2006). Kember and Kwan (2000) consider educators' perceptions of the motivating role, either to develop student motivation or to use external

[2] Surface learners are seen as focusing mainly on learning enough to pass thus leading to superficial retention. Conversely, deep learners are viewed as being intrinsically motivated to learn for the purpose of seeking knowledge and understanding. This is said to lead to long term retention of concepts and applications of those concepts in life. See Biggs (2001) for more on this distinction.

motivators, as the key distinguishing feature of the approach to teaching. Feedback practices may be a key indicator of the educator's approach to teaching.

In accounting education, traditional methods tend to dominate with the standard assessment method being the examination and teacher-led exposition in the lecture/tutorial format. This may stem from a prevalent conception of knowledge or disciplinary epistemology for the conveyance of specialist content. Accounting education appears to lack creativity and active student involvement and appears to change slowly (Adler & Milne, 1997; Albrecht & Sack, 2000). Adler, Milne & Stringer, (2000 p.115) reported that learner-centred approaches have not been significantly adopted by most accounting educators. Educators suggest a range of factors that act as impediments to implementing improvements (Adler, Milne & Stringer, 2000 p. 118) leaving traditional approaches to teaching to dominate accounting education. Data from Adler, Milne and Stringer (2000, Table 1) regarding impediments include the headings of student readiness, educator support mechanisms and non-reflective teaching practices. The top five impediments identified in their survey were factors such as promotion criteria not positively influencing teaching, lack of localised case studies, teaching prizes unavailable or possessing undesirable side-effects, cultural and language divides and student expectations of student-teacher relationships.

Whether feedback practices are indicative of a content-oriented conception of teaching or teacher-centred approach is critical to facilitating change in feedback practices. Student-centred teaching approaches have the potential to improve teaching quality (Prebble et al., 2004). Teacher development interventions resulted in a more student-centred orientation to teaching and a more student-centred teaching approach (Prosser et al., 2006). Furthermore, Torrance and Coultas (2004) suggested that summative assessment and testing do more harm than good, and that assessment policies and methods that encourage the active engagement of tutors and learners in feedback processes will be more effective in improving retention and raising achievement than those that do not.

Teacher views of comments on assessment as feeding-back or transmitting information about performance can be contrasted with feeding-forward to improve understanding of performance within a unit and over a course of study. Dekker and Feijs (2005) described the centrality of teacher attitude eloquently: "…if students' own strategies are appreciated, it becomes necessary for the teacher to listen carefully to what students say in class and to assess student work more closely. Teachers use the information gathered in this way to guide instruction…Assessing becomes a continuous process, an integrated part of the teaching and learning process…" (p. 238). Their analysis investigated sources of support to teachers thought important to help sustain changes. Frequent personal contact with colleagues was the most outstanding source of support,

followed by information received at a professional development seminar, and site visits by support staff (Dekker and Feijs, 2005 p. 252). The role of this personal level of support is pertinent to effective dissemination of the current research project.

2.4 Student Perception, Approach and Learning Style

The practice of assessment feedback involves educators' conception of disciplinary knowledge and approach to teaching, and the students' conception of knowledge in the discipline and approach to learning. Just as teachers' conception of discipline knowledge and teaching approach affect their practices (Leveson, 2004), students' orientation and conception affect their approach to learning (Entwistle, 1990).

Students do not arrive at university free from experiences of learning. "Students varied in their attitudes to receiving feedback, their perceptions of the messages that they were receiving and whether it was important to them that they receive positive comments" (Young, 2000 p. 409).

Students, through their schooling, have developed expectations about assessment and have sought to construct an identity as a learner through previous interactions with teachers (Ecclestone & Pryor, 2003). This may constrain their ability to use formative assessment opportunities productively. "Although teachers cannot change learners' prior experiences of assessment, they can, nevertheless, help them to re-evaluate these experiences" (Ecclestone & Pryor, 2003 p. 484). Eccelstone and Pryor (2003) explore the notion of an 'assessment career' as a heuristic to consider the interaction between different assessment regimes, different groups and types of learners.

Students' perceptions of their current learning environment were found to be a strong predictor of learning outcomes using data including responses from commerce students at an Australian university and a method which included the Course Experience Questionnaire, (Lizzio, Wilson & Simons, 2002). Perceptions, motivations, expectations and situational factors mix in a milieu. Good teaching and effective course design can 'deepen' the approach to learning whereas perceptions of heavy workload and inappropriate assessment influence students towards surface approaches to study (Lizzio, Wilson & Simons, 2002). Students' perception of how relevant particular skills were to future work tasks, were found to be a strong predictor of motivation to learn (Lizzio & Wilson, 2004). Our project considered the nature of the relationship between feedback practices and student perceptions of a good teaching environment and found that students' perception of useful feedback were hand written comments and for lecturers to post sample answers on line. Students did not qualify general feedback to the class as a whole and feedback relating to tutorial activities as useful.

Student perceptions of the higher educational environment in Australia will influence the interactions implicit in assessment feedback. In the customer culture, students expect to have a say on how things are marked or structured (White, 2007). The changing nature of the interactions can be seen in the transformation of the discourse of education towards a commercial transaction and contractualism (White, 2007). Assessment grading already is an anxiety raising process wherein processes such as transference, dependence and exchange relationships may influence interactions (Torrance & Coultas, 2004). These strong trends add additional pressure to educational interactions.

Feedback, embedded in teacher–student relations, is potentially coloured by the preconceptions brought by both parties including the willingness to negotiate the relative positions of power. The practice of feedback may be one avenue to align expectations. Feedback as a part of formative assessment involves teachers and students responding to students' work with the intention of changing it to enable the student to do better work in the future (Pryor & Crossouard, 2007). Formative assessment has the potential to transform social relations where teachers and learners collaborate and both parties are open to the ideas of the other (Ecclestone & Pryor, 2003). The opportunity is for the interaction to construct meaning through dialogue and enable learners to construct their own understandings. Our project has gathered information about student perceptions of undergraduate education to ascertain current student expectations and experiences.

2.5 Social and Cultural Influences

The tussle between teacher and student perceptions is shrouded by student motivation and culture with feedback occurring in a rushed and crowded setting. In something that at first glance appears simple, feedback practices are at the intersection of a myriad of social and psychological factors. Dewey (1897 in; Coffield et al., 2004) expressed education as something to be conceived as a continuing reconstruction of experience. Zukas and Malcolm (2002 in Coffield et al., 2004) considered pedagogy as a critical approach to the content and process of the educational transaction. Bruner (1996) viewed educational reform as the process of changing the pedagogical theories of teachers and students, to be as aware of how they go about their teaching and learning as they are about the subject matter. The consideration encouraged by the pedagogical element is that both the learning of students desired by educators, and the process of learning entered into by students, if more transparent would benefit both.

Understanding the student experience and what is involved in changing students' thinking is a key part of reforming feedback practices. Feedback is one means by which student self-reflection

enables critical analysis of one's own learning process. However the mechanisms or drivers between studying and life long learning may operate in different ways in different social, economic and cultural conditions (Behringer & Coles, 2003 pp. 9-10). Motivation involves a complex set of interactions of individual drive and interest, social background and institutional provision. What motivates some students may alienate others (Harlen & Crick, 2003, p. 171). Ecclestone (2002 p. 45 in Torrance & Coultas, 2004, p. 11) argued that to understand the impact of assessment processes and procedures on learner motivation we need to differentiate between the effects of an assessment model, institutional factors, students' dispositions to learning and their expectations of progression and achievement. Further, Ecclestone (2002 pp. 143-144) suggested that motivation cannot be isolated from the conditions affecting students and their life chances. The students' starting points, ongoing experiences and sources of support on which they draw will vary widely within an institution, particularly with international student cohorts from different countries.

McGowan and Potter (2006) highlighted the problematic implications of culture in the face of the managerialistic internationalisation drive. They used as an example the cultural influence of Chinese learners as a possible constraint to developing higher order skills (McGowan & Potter, 2006), not the least of which are English language and communication skills (Jackson, Watty et al., 2006). Yet positive and critical exhortations may help students to reconsider their experience. However, accommodating diversity in student experience, motivation and attitudes which are neither uniform nor unchanging, will continue to be a challenge for educators, especially those in disciplines like accounting where there is such a large proportion of international students. Having provided an overview of the key education literature on feedback, the discussion now moves to describe the project methodology.

Chapter 3 The Project Methodology

3.1 Reference Group

The project team used a "fully participatory and genuinely collaborative inquiry approach" (Patton, 2002, p.185) to drive the project. This was characterised by engaging key stakeholders via a Reference Group throughout the process in all key areas such as establishing priorities and connecting processes to outcomes. The Reference Group consisted of a number of key stakeholders, including CPA Australia, AFAANZ and a representative sample of senior accounting academics (A list of the reference group members is provided on page 4).

The Terms of Reference for the Reference Group included to:

1. Oversee realisation of the project in accordance with the proposal funded by the ALTC;
2. Advocate support and facilitate promotion and dissemination of the project at all levels within our stakeholders' organisations, including Heads of School, administration staff, Teaching and Learning Units and colleagues;
3. Provide the project team with guidance and support to meet its obligations by meeting regularly, ensuring there is on-going feedback to key groups and "buy-into" the project from these key groups; and
4. Meet regularly to allow for formative project evaluation and project budget reviews.

During the course of the project life, the Reference Group met five times (and once for post evaluation and information dissemination), and provided valuable input into many aspects of the project including the design of the focus group questions and survey design and dissemination strategy.

3.2 Independent Evaluator

Professor Reg Mathews was initially appointed as independent evaluator, however, following an illness, Professor Phil Hancock was appointed as his replacement. Professor Hancock is the Associate Dean of Teaching and Learning at the UWA Business School. He has a long history in accounting education and over 50 refereed publications. Moreover, he is experienced in conducting ALTC-funded research projects.

3.3 Ethics Approval

The Human Research Ethics Committee at James Cook University granted approval (No. H2845, 26 March 2008) to the project team's ethics application to interview staff and students for the study. Project team members from other universities also requested and received approval from their respective university's Human Research Ethics Committee.

3.4 Research Methodology and Methods

3.4.1 Research Approach

The research design followed participatory and collaborative inquiry principles and specifically addressed elements of effective dissemination, adoption and adaptation at each stage:

1) **Literature Review**:

An extensive literature review of extant research was conducted into feedback drawn mainly from the teaching and learning literature but supplemented by research from the accounting education area.

2) **Data Collection through Focus Groups and Interviews**

Initial focus groups were conducted with key stakeholders including students, academics, and sessionally employed tutors. Focus group participants were provided with a subsequent opportunity to comment on overall observations from these meetings. The focus groups enabled the project team to scope out the current issues, to identify obstacles to improved practice and to specify what could be done to reform the situation. This stage also helped inform development of the survey questionnaires for academics and students.

3) **Data Gathering through Surveys**

From the focus groups the project team established an understanding of the institutional setting and that data (in conjunction with the literature review) was used to develop separate surveys for students and academics.

3.4.2 Research Instruments

1) **Focus Groups**

Focus groups were undertaken with staff and students as a precursor to the survey. The project team interacted directly with respondents, obtained clarification of responses, asked follow up questions and probed their responses. Respondents were provided with an opportunity to qualify their responses and give contingent answers to questions. The open response format of the focus groups allowed the project team to obtain large and rich

amounts of data in the respondents' own words. From this data, we were able to obtain deeper levels of meaning, make important connections, and identify subtle nuances in expression and meaning (Stewart, 2006).

To recruit students for the focus group interviews, a selection of students enrolled in accounting subjects were targeted with an aim to achieve maximum diversity in year levels. To ensure adequate coverage of institutional diversity, focus group sessions of six to seven participants each were held at James Cook University, RMIT University, The University of Melbourne and The University of Adelaide. Each focus group consisted of a representative number of male, female, local and international students. In total, the project team completed interviews with 34 students in focus group sessions.

Table 1 Student Participants Focus Interviews

University	1st	2nd	3rd	4th
James Cook University	1	2	1	
RMIT University	4	2	1	6
The University of Adelaide		3	2	
The University of Melbourne	2	7	3	
Total	7	14	7	6

Note: RMIT allows students to complete a work integrated learning year in students' third years, which is why some of this university's cohort is shown as 4th Year.

To recruit staff for the focus group interviews, a selection of those teaching across year levels involved in program delivery of accounting subjects were targeted. To ensure adequate coverage of institutional and program diversity, focus group sessions were held at James Cook University, RMIT University, The University of Melbourne, The University of Adelaide, The University of South Australia and Flinders University. In total, the project team completed interviews with 22 staff.

Table 2 Staff Participants Focus Interviews

University	No. of staff
Flinders University	1
James Cook University	6
RMIT University	5
The University of Adelaide	4
The University of Melbourne	5
University of South Australia	1
Total	22

The focus group themes centred on exploration of student and academic perceptions of feedback, student preferences of feedback, current practice in feedback and barriers to effective feedback. Questions included:

1) What do you understand feedback to be?
2) What type of feedback do you like?
3) What type of feedback don't you like?
4) How much feedback do you need?
5) How important is the timing of feedback?
6) How do you use feedback?

All focus groups were audio taped and later transcribed for subsequent analysis by the group. Common themes from these transcripts were identified through separate analysis by group members. The data collected from the focus groups provided the most desirable level of focus and structure to the development of the survey.

The survey design developed from the focus groups highlighted the following themes:

1. Perceived differences between staff and student conceptions;
2. Perceived student focus on examination performance and or mark/grade;
3. The different educational objective and experience of university from high school;
4. Perceived student motivation, preparation and interaction in tutorial settings;
5. Perceived student misunderstanding of what feedback is; and
6. Views on formative feedback.

The above themes will be discussed in Chapter 3.5.

2) Survey

The project team reviewed existing survey instruments related to feedback (e.g., Rowe & Wood, 2008) and assessment (e.g., Carless, 2007, Brown et al., 2003). The Assessment Experience Questionnaire (AEQ) of Brown et al. (2003) included questions on feedback in the context of assessment. Their delineation of aspects of feedback regarding timing, use of and type of feedback was instructive. Gibbs and Simpson's (2003) factor analysis of data from the AEQ indicated approach was implicated in feedback experiences.

Rowe and Wood's (2008) instrument included perceptions, value and preferences for feedback and suggested it would be valuable to consider the influence of deep and surface approaches to learning. This is consistent with Lizzio et al. (2003) and Trigwell and

Prosser (1991). Approaches to learning draw upon the premise that there is a distinction between an orientation towards comprehending meaning and an orientation towards reproducing for assessment.

Biggs (1987) developed a psychometric evaluation of learning approaches. The focus was on uncovering a surface, deep and achieving approach through motive and strategy sub-scales for each approach (a six-factor model). Biggs et al. (2001) refined the university study equivalent of the study process questionnaire (SPQ), shortening it to facilitate use as a developmental tool. This instrument was used as a diagnostic to identify the learning approaches of the students and focused on thematic groupings such as deep motivation, deep strategy, surface motivation and surface strategy questions – 11 demographic, and 65 detailed plus two open ended questions.

Based on the above sources together with data gathered from the focus groups, student and staff survey instruments were developed as follows:

The student survey consisted of five sections:

- Section A was designed to collect demographic information from the students relating to university, degree/subject, number of students enrolled, study/work fraction, average grade, age group, gender and English as a first language;
- Section B asked students to rate the feedback practices in their subject and what makes it effective;
- Section C required students to rate 12 specific statements on feedback on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) in relation their own perception of feedback;
- Section D required students to rate 13 specific statements on feedback on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) in relation their own preferences for feedback; and
- Section E requested information on 20 statements on attitudes to study.

The staff survey consisted of four sections:

- Section A was designed to collect information from the academics relating to the academics' role, the subjects taught and current feedback practices in general;
- Section B asked academics to rate seven statements on their perceptions of feedback on a scale ranging from 1 (strongly disagree) to 5 (strongly agree); and eight

statements regarding aspects of feedback on a scale ranging from 1 (very unimportant) to 5 (very important);

- Section C required academics to rate 12 specific statements on perceptions of the teaching environment on a scale ranging from 1 (very negatively) to 5 (very positively); and a few open ended questions on ineffective feedback practices and what would help provide more effective feedback; and
- Section D collected general demographic information about the academics.

Prior to finalisation, members of the Reference Group reviewed the survey instruments. They were then pilot tested on a small sample of students and academic staff in the discipline. Based on this feedback, minor changes were made to the structure and content of the instrument.

The student survey was administered to approximately 3,000 Australian accounting undergraduates studying an accounting subject at first, second or third year level, with 2,711 of these being useable. Separate surveys were also administered to teaching staff associated with those subjects. A total of 103 useable staff surveys were received.

Table 3 Accounting Students Surveyed

Institution	Student No. Surveyed	Percent
Go8	1309	48.3%
Non-Go8 - Metropolitan	1157	42.7%
Non-Go8 - Rural/Regional	245	9.0%
Total	2711	100.0%

Table 4 Accounting Staff Surveyed

University	Staff No. Surveyed	Percent
Go8	26	25.2%
Non-Go8 - Metropolitan	50	48.5%
Non-Go8 - Rural/Regional	18	17.5%
Unknown	9	8.7%
Total	103	100.0%

Table 3 above shows that respondents for the student survey were drawn from a wide range of Australian universities (12 universities in total) with diverse size and missions.

Table 4 shows that staff respondents came from a similar range of universities from metropolitan and regional areas around Australia.

The survey responses were quantitatively and qualitatively analysed to obtain key descriptive statistics, major themes and recurring responses and to identify relationships between key variables. These included type of feedback and student perceptions, first year cohort and overall responses. In addition, a confirmatory factor analysis on learning approaches was conducted. Information gathered from the surveys ensured that the project team's understanding of the issues and problems pertaining to assessment feedback were generalisable to the discipline, sector-wide.

3.5 Qualitative Data

3.5.1 Findings from Student Focus Groups

The key findings from student focus groups include an understanding of students' perceptions of feedback, preferences for feedback and current feedback practices.

Perceptions of Feedback

Student participants perceived feedback in different ways, for example as: a mark; only related to assessment; information on performance; a mechanism for improvement; constructive comments about strengths and weaknesses of student performance and how to improve learning; students informing the lecturer what they thought of the course; and, understandings and areas for improvement. Feedback was recognised as a two way system, i.e. feedback to students from lecturers and feedback to lecturers from students.

Preferences for Feedback

The preferred feedback identified by student participants can be categorised as one of three areas: content; types; and, turnaround time. In terms of content, most participants appeared to prefer constructive evaluation that could tell them what they did well and where and why they went wrong and how they could improve. Some would have liked to receive more detailed comments particularly on written assignments. Some preferred to have an exact mark, which allows them to work out where their performance lies relative to the rest of their class. Feedback on on-line tests and drafts, and a balance between positive and negative comments in feedback were mentioned by some participants as preferred types of feedback. They noted that on-line tests give students easy access to quick feedback. Some also wanted feedback on drafts as this provides an opportunity for them to use feedback to improve their final marks for assessable tasks such as essays. Participants felt that they were encouraged and motivated by positive comments. The majority of participants wanted to receive their feedback early and as soon as possible. Here are several comments made by participants that reveal their expectation of feedback:

> *…just the written assignments, usually you tend to get a little bit more with written comments on how to elaborate here or it didn't need this, what relevance it is and so forth.*

> *...I think feedback highlights the areas that you need to work on, probably you work out those points that you need to work on, but if it is followed by where your strengths*

are and how did you do well in assignments or certain exams, that gives you the motivation for tackling things you don't do well.

…it needs to be quick so if you hand something in Week 4 and get it back in Week 9 you're hardly going to look over it and try and learn stuff that you learnt five weeks ago.

Current Practice in Feedback

Student participants provided several examples of good feedback that featured high quality information about student learning, opportunities to close the gap between current and desired performance and providing encouragement and motivation. This is highlighted by the following quotes:

…hand in tute questions randomly and get quick feedback on the spot.
…on the spot feedback on presentation.
…a lecturer marked assignments quickly and is very approachable and gives detailed feedback telling you how to improve and how you are doing.

The majority of participants identified feedback that they do not like as being only a mark or tick, too general or vague, with a focus on the negative things and late feedback as highlighted by the following remarks.

…I'm supposed to be learning from what I'm doing wrong, but all I've been getting is just a tick.
…I don't like when it is broad or generic or two word comments, good, not quite, or do the reading. That's not much help.
…I don't like feedback that's not timely.
…if you got all negative feedback, you get demoralised, and don't want to go there ever again.

3.5.2 Findings from Staff Focus Groups

Insight into staff perceptions of feedback, current practice in feedback, ideal type of feedback and barriers to effective feedback are the key findings from staff focus groups.

Perceptions of Feedback

The majority of staff participants perceived feedback as both summative and formative. The summative feedback was viewed as being more assessment specific while the formative feedback could be linked to either assessable or non-assessable tasks. The non-assessable

related feedback appears to be more informal and ongoing, such as clarification of expectations of assessment and asking a question in class. Several staff participants pointed out that it is also important for them to receive feedback from students to understand their expectations of the subject and how to improve it. Thus, feedback was recognised as a two way process, feedback to students and feedback to teachers.

The majority of staff participants felt that their perception of feedback is broader than that of their students. One of them commented that:

> *…the students perceive the feedback being a piece of work that has a mark on it that they are getting back, it is assessable…..while as a deliverer, I see feedback to be much broader than that, asking a question in class and the students give me a correct answer, I may say, that's a good answer or let's clarify that. That's also a form of feedback. So I think feedback can be such as a vast range of levels in terms of very formal specific feedback that's assessable versus just ongoing feedback*.

Current Practice in Feedback

When asked whether they give enough feedback, some staff participants felt that they provided students with appropriate feedback that might exceed student expectations while some felt that they probably didn't meet student expectation because they have a different goal from what their students have. A number of staff participants felt that they didn't know what their students' expectations were and others felt that these expectations were hard to gauge.

These effective practices include:

- Providing students with ongoing feedback;
- Personalised feedback;
- Student-to-student feedback;
- An up front marking scheme; and
- Feedback on on-line tests.

Ongoing feedback and feedback on on-line tests with a short turnaround time were seen as providing opportunities for students to close the gap between their current work and their desired performance.

3.5.3 Feedback in a Perfect World

Providing face-to-face feedback to individual students was a very clear message coming across

in all staff focus groups as an effective type of feedback. One on one feedback allows staff to tell students specifically where they went wrong or to praise and encourage students where they performed well. Verbal feedback was also perceived as desirable as it is individual and efficient. In addition, some participants would like to make more use of on-line testing as students could get instant feedback.

3.5.4 Barriers to Effective Feedback

Staff participants felt that it was hard to provide high level feedback due to: limited time and resources, a lack of knowledge of and training in assessment feedback good practice for many academic staff, institutional constraints, and a focus on research output, particularly in the academic promotions process. Large class sizes were commonly cited as a concern that raised a barrier to the provision of one on one feedback. In terms of resources, information technology was often identified as problematic. In some cases it was perceived as a barrier to providing effective feedback to students. A number of participants perceived that there was little meaningful reward or recognition for the time and effort needed to improve feedback practices, as an important component of student learning.

3.6 Quantitative Data

3.6.1 Findings from student surveys

The project team explored the relationship between demographic traits (such as age, gender, entry pathway, average assessment grade, study mode, degree, number of paid working hours, and whether English was their first language) and students' application of deep or surface learning methods during their study. Overall demographic data revealed the following about our sample. The majority of students (51.7%) had entered their course directly from year 12 in Australia with 18.2% of students listing an overseas qualification as their entry pathway. Thirty eight percent of students listed a Credit as their average assessment grade and 28.3% listed a Distinction as their average assessment grade. As first year students across the institutions were included in the survey, the analysis required a breakdown between those enrolled in an accounting course and those in other courses. A large percentage (71.1%) of students were enrolled in accounting courses with 94.1% enrolled as full time students. This was validated by 29.5% of students stating they were not engaged in paid work during their study. For 52.7% of students, English was their first language; 68% were 21 years old or under and 54.5% consisted of females (refer to Appendix 4 for summary tables of student demographic data).

Table 5 Age of Students

Student Age	Count	Percent
21 or under	1812	68.0%
22-25	598	22.4%
26-30	120	4.5%
31 or over	134	5.0%
Total	2664	100.0%

Table 6 Gender of Students

Gender	Count	Percent
Female	1442	54.5%
Male	1205	45.5%
Total (NR=64)	2647	100.0%

Table 7 Student Study Load

Study load:	Count	Percent
Full time	2479	93.6%
Part time	170	6.4%
Total (NR=62)	2649	100.0%

Table 8 English as a second language

First language	Count	Percent
English	1395	52.7%
Other	1250	47.3%
Total (NR=66)	2645	100.0%

Satisfaction with feedback

Table 9 shows that students were most satisfied with tutorial activities, essays/assignments, mid-semester tests and on-line tests. Analysis of Table 10 indicates that respondents were neutral in their satisfaction about the overall feedback they received on assessment tasks.. Turning to satisfaction with individual assessments, their highest level of satisfaction was 3.4 for on-line tests with essays next in satisfaction.

Table 9 Satisfaction with Feedback

Assessment Task	All Universities
Essay/Assignment	36%
Group Work	24%
Online Tests	27%
Oral Presentation	15%
Portfolio	11%
Test (Mid-Semester)	31%
Tutorial Activities	46%

Note: % = percentage of respondents who were either "satisfied" or "very satisfied" with the assessment task.

Table 10 Level of satisfaction with feedback received on each assessment task

Question regarding feedback on assessment	Mean response
Overall, I receive enough feedback from my teachers[3]	3.00
Level of satisfaction on assessment tasks[4]:	
Test (mid semester)	3.17
Essay	3.36
Oral presentations	3.23
Group work	3.28
On-line tests	3.40
Portfolio	3.17
Other	3.20

Table 11 shows students' responses to the question *How often was the following feedback provided in your subject?* The most common type of feedback mentioned was (only) a Grade/Mark. This finding is concerning given that this represents minimal feedback to students and is not in accord with good practice in feedback.

[3] This question required a rating on a scale where 1= strongly disagree, 5 = strongly agree
[4] This question required a rating on a scale where 1= very dissatisfied, 5 = very satisfied

Table 11 Feedback types: low quality feedback

Feedback practices in student's subject	Rank	Mean (1= Never, 5 = Always)
Only the grade/mark was given	1	3.5
Individual written comments	2	3.0
Email from teacher	=3	2.7
Individual feedback within two weeks of submission	=3	2.7
Feedback to the class as a whole within 1 week of submission	=5	2.6
Auto feedback from an online test bank	=5	2.6
Individual verbal feedback	=7	2.4
Feedback early in the semester	=7	2.4
Feedback from other students	9	2.3
Other	=10	2.1
Feedback prior to submission	=10	2.1

Preferences for Feedback

There appears to be a misalignment between what students preferred to receive and what they actually received in terms of feedback. As previously mentioned, students were not satisfied with the feedback that they are currently receiving and that the most common feedback they received is (only) a mark or grade. The present situation is in contrast to what students prefer. Table 12 shows that students prefer 'richer' forms of feedback from teachers such as detailed and personalised feedback instead of the minimal feedback they presently seem to be receiving. Moreover, they see feedback as providing important information to them such as how to improve future performance.

Table 12 Students' preferred type of feedback

Preferences for feedback and benefits of feedback generally	Mean (1 = SD, 5 = SA)
Feedback should be detailed	4.0
Feedback should be personalised	3.9
It is useful when lecturers post sample answers on-line	4.2
Feedback helps me to see the reason why I received a particular grade	4.1
Written feedback is useful because I can refer to it later	4.1
Hand written comments on tests/exam scripts are useful	4.1
Feedback tells me what I need to do to improve my performance in a subject	4.1
Feedback helps me learn how to approach a problem	3.9
I learn more when my teacher focuses on the questions I got wrong	4.0
Feedback helps me to see the reason why I received a particular grade	4.1

Table 13 indicates that students, in general, appreciated the use of feedback to help motivate them. They generally felt that feedback should help provide encouragement and motivation to them.

Table 13 Feedback for Motivation

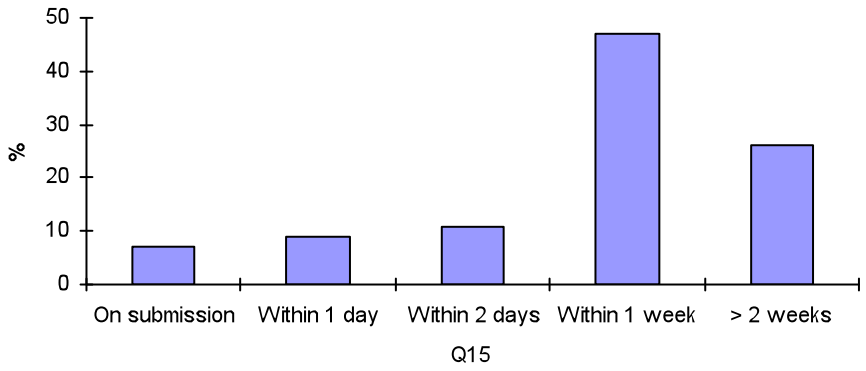
	Mean (1 = SD, 5 = SA)
Feedback motivates me to study	3.8
Feedback generally provides me with a confidence boost	3.7
Feedback is most useful when it is positive and constructive	3.7

Students' scores for a statement relating to *using feedback to assist teachers understand student problems* were high. This suggests that they would appreciate the use of feedback as promoting a personalised dialogue with staff and correlates with the student and staff focus group findings.

The following figure shows the distribution of responses to the *timeliness of the most effective feedback they received*. Overall, this figure shows a strong preference by respondents for rapid feedback, although it was a little surprising that some did not seem

to mind waiting over two weeks. Perhaps this reflects academic policy at some universities where 2 weeks is stated as the time suggested under assessment guidelines.

Figure 2 Timeliness of the most effective feedback received



Additional analysis by demographic grouping

When the data was dissected further along demographic lines, there was some indication that older students were more satisfied than younger ones. As expected, students who had failed many subjects were less satisfied with the feedback they received than better performing students. There were no significant differences across different year levels nor were there significant differences in student satisfaction according to whether a student's first language was English or not. Similar results were noted for females and males.

Figure 3 shows that students of Go8 universities reported receiving less feedback than their counterparts at non-Go8 universities. This is an interesting difference that may reflect a number of factors including large class sizes, and a strong research culture within the Go8 universities. When our sample is broken down further as in Figure 4, it seems to show that the rural and regional non-Go8 universities are the ones that are providing greater levels of personalised, written and verbal feedback. This probably reflects much lower student numbers found in these locations, together with the embedding of a historically strong teaching culture.

Figure 3 Go8 vs Non-Go8

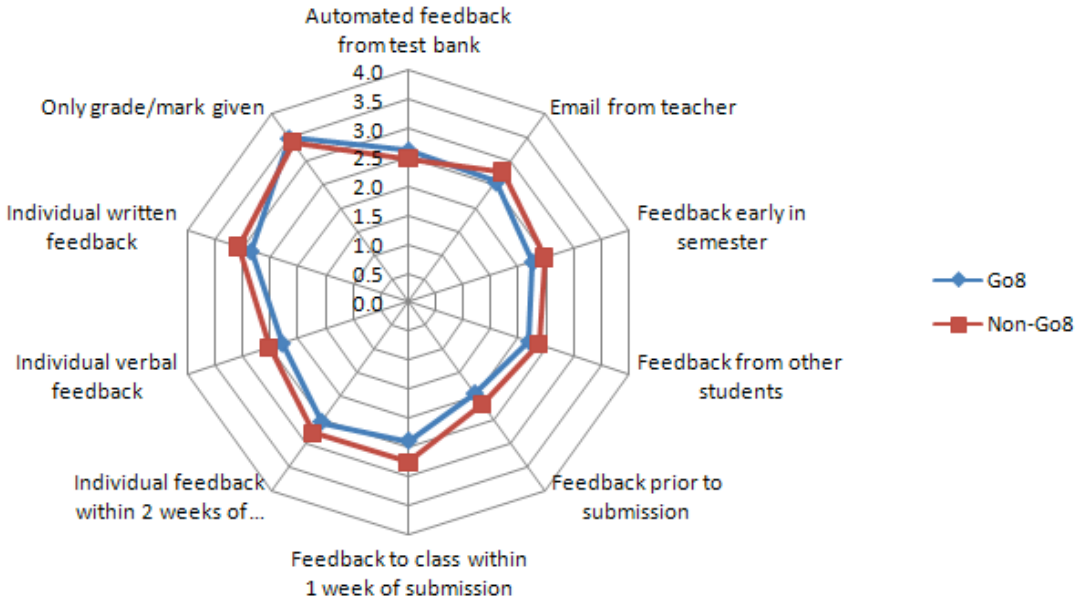
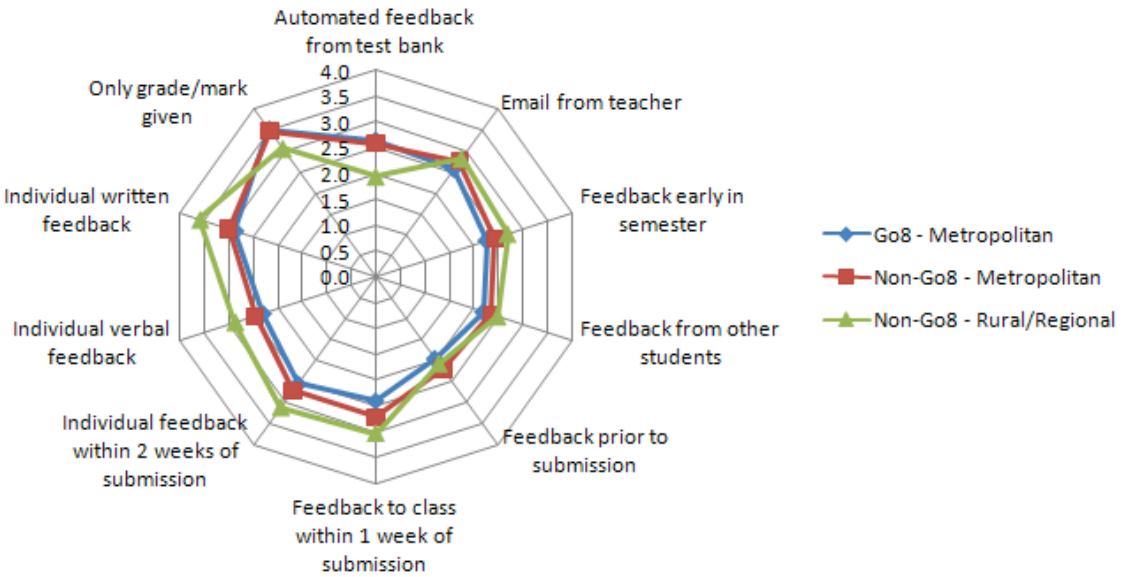


Figure 4 Go8 vs Non-Go8 - Metropolitan vs Non-Go8 - Rural/Regional



3.6.2 Findings from staff surveys

We received 103 useable surveys from Australian accounting academics. It is difficult to precisely identify the total number of full-time accounting academics in Australian universities, but we estimate that this would comprise around 10% of the population. Tables 15 to 17 provide some key demographic data about our staff sample. Table 15 reveals that 55% of staff surveyed were male, 45% have between four to nine years of teaching experience, and over 60% of staff have not received any formal teacher training (refer to Appendix 5 for additional staff data information). The absence of formal teacher training of the majority of accounting academics in our sample is of concern, and may help explain why good practice in assessment feedback appears to be lacking.

Table 14 Gender of Staff

Sex	Count	Percent
Female	46	44.7%
Male	57	55.3%
Total	103	100.0%

Table 15 Staff received formal teacher training

Formal teacher training	Count	Percent
No	61	60.4%
Yes	40	39.6%
Total (NR=2)	103	100.0%

Table 16 Staff members' years of teaching experience

Years of tertiary teaching experience	Count	Percent
1 - 3 years	19	18.6%
4 - 6 years	35	34.3%
7 - 9 years	11	10.8%
10 -12 years	6	5.9%
13 -15 years	6	5.9%
More than 15 years	25	24.5%
Total (NR = 1)	102	100.0%

Staff feedback practices

Table 17 shows that the major types of feedback delivered by academics to students were personalised feedback, and feedback to the class as a whole either through lectures or tutorials. There seems to be a distinct lack of use of electronic means to deliver feedback such as email or online discussion groups which is somewhat surprising in this electronic age. Table 18 breaks this data down by university type and reveals that there is greater use of electronic means as a feedback mechanism by non Go8 rural/regional academics compared with G08 and metropolitan universities.

Table 17 Type of feedback delivered

Type of feedback delivered	Count	Percent
In person individually	75	71%
In lecture to whole class	81	78%
In tutorials to whole class	74	69%
Via email	41	39%
Via billboard/discussion list	43	41%
Via other electronic media	25	24%

Table 18 Type of feedback delivered

Where is feedback delivered?	University Type/Location				
	Go8 (27 respondents)	Non-Go8 - Metropolitan (48 respondents)	Non-Go8 Rural/Regional respondents)	Unknown (10 respondents)	Total (103 respondents)
In lecture to whole class	88.9%	68.8%	100.0%	50.0%	77.7%
In person individually	77.8%	62.5%	83.3%	70.0%	70.9%
In tutorials to whole class	70.4%	70.8%	61.1%	70.0%	68.9%
Via billboard/discussion list	51.9%	29.2%	44.4%	60.0%	40.8%
Via email	37.0%	33.3%	55.6%	40.0%	38.8%
Via other electronic means	22.2%	27.1%	33.3%	0.0%	24.3%

Table 19 shows that only 19% of staff perceive that the provision of immediate feedback to students is most effective. This finding is a little worrying given the likely connection between timeliness and effectiveness of feedback.

Table 19 Timeliness of most effective staff feedback practice

Timeliness of feedback	Frequency	Percent
Within 1 day	7	6%
Within 2 days	6	6%
Within 1 week	42	39%
> 2 weeks	25	23%
No response	3	7%
On submission	20	19%
Total	103	100%

Table 20 compares staff and student responses on selected questions in an effort to identify disparities in perceptions between the two groups. Of note, staff report that individualised feedback is important (mean of 4.1). Yet student responses show that individualised verbal and written feedback is rarely or sometimes received (means of 2.4 and 2.7 respectively). Feedback on drafts is not highly rated by staff as being important and this is reflected in the frequency with which students report receiving this form of feedback. Again, this is contrary to what the literature on feedback would recommend. Both students and staff do seem to agree that the provision of personalised feedback and model answers is important even if it seems that this is not happening at present. The purpose of feedback to identify areas of further improvement and to see where students went wrong appears to be similarly rated by staff and students alike. A final interesting comparison is that staff do not seem to want students to be participating in the setting of assessment criteria (mean of 2.4) yet students would like to be able to do this (mean of 3.4). The education literature would suggest that student participation in the establishment of assessment criteria is good practice (see, for example, Rust, Price and O'Donovan, 2003).

Table 20 Comparison of staff and student responses on selected questions

Staff questionnaire item and mean response			Student questionnaire item and mean response	
Aspect of feedback	**Mean staff response**		**Aspect of feedback**	**Mean student response**
Importance of type of feedback provided (1=very unimportant, 5=very important)			**How often each type of feedback was received (1=never, 5=always)**	
Individualised	4.1		Individual verbal feedback	2.4
			Individual written feedback	2.7
On drafts before final submission	2.2		Feedback prior to submission	2.1
Importance of various features of feedback (1=very unimportant, 5=very important)			**Level of agreement with preferences for feedback (1=strongly disagree, 5=strongly agree)**	
It is important for teachers to provide hand written comments on tests/examination scripts	3.8		Feedback should be personalised	3.9
			Written feedback is useful because students can refer to it later	4.1
It is important to provide automated marking and feedback comments for on-line tasks	3.4		Like automated marking and feedback	3.3
It is important for teachers to provide correct answer to assessment tasks	3.9		Model answers are not useful	2.3
It is important to provide exemplar student assignments	3.2		Sample answers are useful	4.2
It is important for lecturers to provide general feedback about common errors in class	4.3		Like feedback provided to the whole class	3.4
Purpose of feedback (1==strongly disagree, 5=strongly agree)			**Purpose of feedback (1=strongly disagree, 5=strongly agree)**	
Feedback tells students where they went wrong	4.0		Feedback helps students see why they received a particular grade	4.1
			Learn more when teacher focuses on questions students got wrong	4.0
Feedback should help individual students identify particular areas they need to work on	4.4		Feedback helps me learn how to approach a problem	3.9
			Feedback should be detailed	4.0
Feedback helps modify teaching and focus in class	3.9		Helps teachers understand student difficulties	3.8
Other issues (1=strongly disagree, 5=strongly agree)			**Other issues (1=strongly disagree, 5=strongly agree)**	
Students should participate in deciding what criteria are used in assessment	2.4		Students should participate in deciding assessment criteria	3.4

Table 21 shows that academic staff feel that the teaching environment is being negatively impacted by a range of factors, most notably, large student numbers, a reward system favouring research, student language issues and lack of staff training. It is clear that there are significant individual and institutional barriers to improving assessment feedback in light of these responses.

Table 21 Staff perceptions of the teaching environment as provided in their responses to the statement: Indicate the extent to which the following items impact on the feedback you are able to provide:

Perceptions of teaching environment (1=very negatively impacted, 5=very positively impacted)	Mean Response
Large student numbers	1.8
The reward/incentive system favouring research	2.2
Varied English language skills of student cohort	2.3
Students think that learning at university is similar to high school	2.4
The lack of subject knowledge of tutors	2.4
Lack of training in providing good feedback	2.5
Lack of knowledge of what makes good feedback practice	2.5
Cultural diversity of student cohort	2.5
Varying expectations amongst the student cohort	2.6
Varying feedback practices in other subjects/classes	2.8
Focus on content in the curriculum	3.2

3.6.3 Summary of Effective Practices put forward by Academic Staff

The staff surveys and focus groups generated a large number of responses concerning examples of effective feedback practices currently being used by accounting academics across the country. These effective practices include: providing students with ongoing feedback, personalised feedback, student-to-student feedback, an up front marking scheme, and, feedback on on-line tests. Ongoing feedback and feedback on on-line tests with a short turnaround time were seen as providing opportunities for students to close the gap between their current work and their desired performance. While space constraints

mean that we cannot report all of these practices, below we detail some of the more interesting and commonly cited ones discussed by study participants:

…I have created a little video clip that talks through the problems that the students have found in a subject so students could go and look at it…..I think sometimes students feel it is more personalised like I'm talking to them even though I'm talking generically, and I think sometimes they are more likely to listen to rather than just read the comments so it does allow me to talk more generally.

…In the lead up to the exam I have gone through past exam questions on screen videoed it and then put it up, so students can actually see it being done rather than just having the answer at the end.

…One very innovative thing that I've seen in the presentations is actually getting some of the students, giving them the marking sheet and getting them to grade because it really makes them think about what's good, you know, and they become much more critical of it themselves when they are put on our side of the fence.

…After every lecture, except after the first one I'll have a mini-test that they'll just do in class and that gives them a gauge of how well they are going.

…Standard marking sheet for presentation feedback, detailing why they got the marks they did and what needs to be improved. Used by all tutors so it's consistent and detailed and immediate.

…The Business Law classes are a lecture/tutorial format. The most effective feedback practice would be during and after time allotted in class for problem question answering. Students work together in small groups to draft an answer and I am available to review/comment during this time, which students ask for. As an entire class we then analyse/review an excellent answer. As this answer is outlined, each step of the legal analysis process is clearly identified and students are asked for their 'answers' and each is kindly critiqued as we proceed through a model answer.

…I talk to each student individually when providing feedback about Class test 1. Especially for students who failed, or just passed I explain what they must do pass

…Best practice in the current course I teach is an online multiple choice test which the

students complete individually each week for each topic and receive an immediate raw score and in-class feedback regarding the teachers each week.

…One on one consultation time is effective because the focus is on the individual and not general.

…Allowing failed students to resit test 1. If they receive less than 40% they must meet with lecturer to discuss it.

…We provide a detailed suggested solution outline.

…We employ peer marking in the class test.

…The presentation is a group exercise that is individually assessed. Each student is given verbal feedback immediately after their presentation in front of the whole class (but only if they authorise this to happen). The praise/improvement/praise principle is used with emphasis being on what they genuinely did well, and just one key area for them to focus on improving for their next presentation. This has proven to be an effective way to positively and productively analyse the students' work - it's also timely, so subsequent presenters can try to avoid the "pitfalls" that have gone before them. Marks are "adjusted" to reflect the fact that the earlier presenters haven't had the benefit of other's feedback. I have only ever had about 3 students who have asked to not receive their feedback publicly and the feedback about this process from students has been extremely positive as well.

…Course noticeboard allows one-on-one and group feedback simultaneously and allows regular communication accessible by all.

…Detailed marking grids: students clearly understand how assignments were marked and how they can improve.

…Releasing of test solutions immediately after the test. Students are able to get almost instant feedback before receiving the mark a week or so later.

…List of common assignment mistakes on Blackboard. Effective because it saves me time answering similar queries.

…I try to get assignments returned to students within 2 weeks. They are provided with individual feedback on their assignments as well as a summary document including overall markers comments relating to the whole cohort. In classes following the assignment, I also devote a reasonable amount of time (i.e. 30mins) discussing the common problems student had with the assessment and what they might do differently moving ahead. I encourage students to come and see me individually to discuss their results if they are uncertain about something. Some students take up the offer and I think they find being able to sit down individually with their lecturer to discuss their results beneficial.

…Using multiple sources of feedback written, in class, and answering questions on blackboard. Individual and group feedback. Students can review their performance in the examination in consultation with the unit of study co-ordinator.

…Weekly formative feedback to both on-campus and off-campus students for team work submissions. This feedback is effective as it helps students stay on track and identify areas that need improvement for worksheets that form part of an ongoing portfolio of audit related documents. Off-campus students really appreciate this type of feedback.

…The online quizzes are quite effective as the mark is returned to the students once they submit the assessment. Peer to peer feedback during tutorials would be a close runner up to the online quizzes. The groups in the tutorial work on a problem and they receive peer to peer feedback as they undertake the problem. This feedback seems to be taken on board by students and is less threatening than asking a question of the students directly in tutorial.

…In-lecture general feedback regarding the assessment, in the week after it was due. Whilst it is not one-on-one, it is close to the submission of the assessment. The student's effort will be fresh in the student's mind and therefore the student is more likely to be able to relate the feedback to the assessment piece.

3.7 Limitations

Because the project's observations were drawn from a sample of accounting students and academics (albeit a large sample in the case of students), a cautious approach is required in relation to interpreting the findings and their generalisability. As a means of data collection, survey response rates were affected by a negative attitude towards surveys in general, and to

ensure an adequate response rate, students were surveyed during daytime lectures. As a result, part time and distance learning students were probably underrepresented in the findings. In addition responses are from only those students who attended lectures. Given that participation in lectures is a pre-requisite for survey completion we cannot claim to report the views of students who do not attend lectures. Having said that the researchers are nevertheless comforted by their large sample.

Chapter 4 Consultation and Dissemination

4.1 Consultation and Dissemination Strategies for the Project

The key audiences for this project are: ALTC, the Accounting and Finance Association of Australia and New Zealand (AFAANZ); academic staff and heads of Accounting/Commerce Schools in Australian universities; the Australian accounting profession (CPA Australia, the ICAA, NIA) and, the Higher Education Research and Development Society of Australia (HERDSA).

As the peak body representing Australian accounting and finance academics, AFAANZ has a direct interest in improving educational outcomes for accounting graduates in accordance with its mission statement. AFAANZ forms an important link between academics at the grassroots level and the professional accounting associations.

Heads of accounting and business schools are also a key audience for the project as they are directly responsible for monitoring and improving feedback mechanisms for assessment within their schools. More importantly, they have a direct concern for improving students' course satisfaction as represented by CEQ scores as this is one measure of their school's performance and can impact upon school funding levels. The project team have commenced a series of presentations across the country at various accounting schools, and at leading conferences as a means to disseminating our findings to accounting academic staff (see Appendix 7 for a detailed list).

The key practice audience for this report is the Australian accounting profession (as represented by CPA Australia in this project). Members of the professional accounting bodies employ most graduates from the Australian university system and demand high quality graduates. Poor CEQ results are a matter of concern to the accounting profession. The Australian Accreditation Guidelines contain details of content and teaching approach along with desirable graduate learning outcomes. CPA Australia's Education Division through the accreditation process is the key institutional stakeholder for supporting processes to improve assessment feedback. The importance of professional bodies in accrediting university degrees provides considerable leverage when seeking to implement the recommendations of this project and achieve systemic change.

The Australian Business Deans Council Associate Deans of Teaching and Learning Network is another key stakeholder with an interest in the outcomes of this project. Consequently, we will

seek to present our findings at one of their half yearly meetings to further the dissemination process.

In summary, the project team consulted widely with the accounting academic community to gather and disseminate information for the project, including:

- Conducting interviews with staff and students from four universities;
- Student experience themed presentations and workshops at the 2008/9 AFAANZ Conference, 2008/9 HERDSA symposium, 2008/9 CPA Joint Universities Committee, 2008/9 Australian Business Deans Council, Teaching and Learning Network, Qualitative Analysis of Teaching and Learning Committee 2008, CPA Accounting Educators Forum 2007, 2009 AAA Conference and 2008/9 state CPA Education Committee meetings;
- Articles in ERGA (Education Research Group of Adelaide), AFAANZ March 2008 Newsletter;
- A detailed presentation delivered at the research seminars of a number of Australian universities (12 to date); and
- University of Winchester, UK, May 2009.

4.2 Evaluations

As noted earlier, an independent evaluation of this project has been undertaken by Professor Phil Hancock of The University of West Australia and has been forwarded to the ALTC.

4.3 Website

The *FeedbAcc* website http://www.jcu.edu.au/feedbacc/Overview/Activities/index.htm is designed to share the findings of the project with all stakeholders. The website includes the project team's research approach, activities and outputs. The website also features the key components of the project such as communication and engagement with accounting academics, developing links with stakeholders in accounting education, and gaining insights from accounting students.

4.4 Teaching and Learning Seminars

The project team presented their findings at teaching and learning seminars designed as an integrated, interactive engagement between the project team members and the audience. Presentations were held at a number of tertiary institutions across Australia, including Macquarie University, Deakin University, The University of Wollongong, Central Queensland University, University of Western Australia, The University of Adelaide, RMIT University, The University of Melbourne, The University of Ballarat, Griffith University, Queensland University of Technology, La Trobe University, Victoria University, Swinburne University and University of Technology, Sydney.

Chapter 5 Discussion of Whether the Project Met its Original Aims, Outcomes and Concluding Remarks

As noted in Chapter 1.3, this project aimed to identify current and good practice in assessment feedback in accounting education, develop strategies to raise awareness of good practice in Australian Universities and to embed good practice in accounting programmes nationwide. Our overall objective was to achieve a discipline-wide improvement in feedback practices. To this end, we set out with the following specific aims:

1. To specify current practice in student feedback within accounting programs nationwide;
2. To identify the various factors that appear to have resulted in below sector average scores on the CEQ for accounting in Australia in the area of student feedback;
3. To identify workable solutions to the present deficiencies in the area through engaging with accounting schools, the peak academic body for the discipline (AFAANZ) and the key stakeholder for the accounting profession, CPA Australia; and
4. To raise awareness of and implement workable solutions (aim 3 above) that will result in an improved student experience and systematic sectoral change.

The overall objectives of our project were consistent with the ALTC's objectives such as: promoting and supporting strategic change in universities including curriculum development and assessment, developing effective mechanisms for identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching, and, identifying learning and teaching issues that impact on the university system and facilitating a national approach to address these.

The following outcomes were listed in Chapter 1.3 as helping achievement of the above aims:

1. A comprehensive literature review identifying factors that contributed to below average student satisfaction with assessment feedback;
2. A comprehensive scoping of both the range of current practice in relation to feedback, and present levels of student (dis)satisfaction; and
3. A comparison of accounting student and accounting academic perceptions of the attributes of effective feedback when compared to the related literature.

We also noted in Chapter 1.3 that in the future, this project is likely to lead to:

4. Reforms to the accreditation requirements of the professional accounting bodies to ensure that accounting schools of Australian universities are able to demonstrate assessment feedback "good practice" to obtain and maintain professional accreditation.

The first of our specific aims to specify current practice in feedback was achieved through Outcomes 2 and 3 (see Chapter 1.3), namely, a comprehensive scoping of current practice in feedback and identification of accounting educators' and students' knowledge of good feedback practice. These outcomes were achieved through our analysis of student and staff focus groups and surveys. Our findings from this analysis have been detailed in Chapter 3. Briefly, they showed that current practice in accounting education lacks two way interactions between staff and students and fails to apply the latest technologies. Students were concerned that feedback is often too late, fails to help them improve future performance, and is not constructive. We also found that an undergraduate accounting student's assessment career is dominated by traditional methods such as invigilated examinations. Such methods revealed a content oriented conception and teacher centred approach to teaching, reinforced by a knowledge certification view of the role of education.

Our findings suggest that Australian accounting educators primarily use feedback (whether through necessity due to large class sizes or through belief) as a mechanism to transmit information rather than as one for feeding forward into learning. Yet, the literature shows that feedback is about far more than simply transmitting messages about what is right and wrong in academic work.

Turning to the second specific aim to identify factors causing poor feedback, Outcomes 1, 2 and 3 are of most relevance. Our literature review identified possible factors such as the university reward system while our comprehensive scoping of present levels of student dissatisfaction helped identified these factors. Outcome 3 where we compared students and staff perceptions also was relevant to our analysis. Chapter 3 shows that there are both individual and institutional barriers leading to this problem. At the individual level, some academics feel they are over-whelmed with student numbers making it more difficult if not impossible to provide high quality, personalised feedback. At the institutional level, university reward systems are not perceived as recognising the time taken for academics to effectively develop enhanced feedback practices or the important link between feedback and student learning outcomes. Our findings as reported in Chapter 3 suggest that there is some disconnect between what accounting academics and their students perceive as effective feedback and what is possible in the contemporary university environment. This comparison is conducted as part of Outcome 3. For example, academics seem to have a much broader conception than students of what constitutes feedback and argue that

large class sizes impede provision of quality feedback. Students covet detailed, personalised feedback despite the prevailing academic environment.

Specific aims 3 and 4 sought to raise awareness of and to identify workable solutions to the present deficiencies in the area through engaging with accounting schools, the peak academic body for the discipline (AFAANZ) and the major accounting professional bodies. These aims were facilitated through a process of disseminating findings to accounting schools via presentations by team members at their individual research seminar series and through presentations at major conferences such as the Annual Meeting of AFAANZ. This approach of going to the "coal face" to disseminate at individual schools proved to be a strength of this project in that it enabled us to communicate our results and good practice in feedback to a large number of accounting academics. Another source of dissemination is the project website as discussed in Chapter 4.3.

Meetings are also to be held in coming months with the major accounting bodies to seek to change accreditation guidelines. This process is consistent with Outcome 4 to seek reforms to accreditation requirements. Current accreditation arrangements focus on types of assessment and generic skills to the exclusion of the learning processes around assessment. In the light of the centrality of feedback to life-long learning, facilitating the professional bodies to develop a focus on feedback for learning would provide a significant impetus to improve accounting educational practice.

Our findings have also revealed that the majority of current accounting academic staff appears to lack formal teacher training. This may help explain a weakness in assessment feedback approaches. There is an opportunity to address this through accreditation guidelines of the accounting bodies being amended to expect formal teacher training programs such as "Foundations of Teaching programs" for accounting academics. However, it should be noted that many Australian universities now require newly appointed academics to undertake such programs. Attendance at recent workshops like that conducted on feedback by Chris Rust can also assist in this education process.

Bibliography

Adler, R.W. and M.J. Milne, 1997, Improving the quality of accounting students' learning through action-orientated learning tasks, Accounting Education 6, 191-215.

Adler, R.W., M.J. Milne and C.P. Stringer, 2000, Identifying and overcoming obstacles to learner-centred approaches in tertiary accounting education: A field study and survey of accounting educators' perceptions, Accounting Education 9, 113-134.

Albrecht, S.W. and R.J. Sack, 2000, Accounting Education: Charting the course through a perilous future, Accounting Education Series Volume 16, (American Accounting Association, Saratosa, FL).

Alexander, R., 2000, Culture and pedagogy: International comparisons in primary education (Blackwell, Oxford).

Behringer, F. and M. Coles, 2003, The role of national qualifications systems in promoting lifelong learning, OECD Education Working Papers No 3, (OECD, Paris, France).

Biggs, J. 1987, Study process questionnaire manual - student approaches to learning and studying, Australian Council for Educational Research, Melbourne.

Biggs, J., 2001, The reflective institution: Assuring and enhancing the quality of teaching and learning, Higher Education 41, 221-238.

Black, P. and D. William, 1998, Assessment and classroom learning, Assessment in Education: Principles, Policy and Practice 5, 7-74.

Brown, S. and Knight, P. (1994). Assessing Learners in Higher Education. London: Kogan

Brown, E, Gibbs, G and Glover, C 2003, 'Evaluation tools for investigating the impact of assessment regimes on student learning', *Bioscience Education e journal*, vol. 2.

Bruner, J., 1996, The culture of education (Harvard University Press, Cambridge, Mass).

Carless, D., 2007, Learning-oriented assessment: conceptual bases and practical implications, Innovations in Education and Teaching International, Vol 44, No. 1, February 2007, pp. 57- 66.

Case, S., 2007, 'Reconfiguring and realigning the assessment feedback processes for an undergraduate criminology degree.', *Assessment and Evaluation in Higher Education*, vol. 32, no. 3, pp. 285-99.

Coffield, F., D. Moseley, E. Hall and K. Eccelstone, 2004, Learning styles and pedagogy in post-16 learning: A systematic and critical review, (Learning and Skills Research Centre, London).

CPA Australia and The Institute of Chartered Accountants in Australia, 2009, Professional accreditation guidelines for higher education programs, CPA Australia and The Institute for Chartered Accountants in Australia.

Dekker, T. and E. Feijs, 2005, Scaling up strategies for change: Change in formative assessment practices, Assessment in Education: Principles, Policy and Practice 12, 237-254.

Dewey, J., 1897, My pedagogic creed, The school journal 54, 77-80. Ecclestone, K., 2000, Assessment and critical autonomy in post-compulsory education in the U.K., Journal of Education and Work 13, 141-162.

Ecclestone, K., 2002, Learning autonomy in post-16 education: The politics and practice of formative assessment (RoutledgeFalmer, London).

Ecclestone, K. and J. Pryor, 2003, 'Learning careers' or 'Assessment careers'? The impact of assessment systems on learning, British Educational Research Journal 29, 471-488.

Entwistle, N., 1990, Teaching and the quality of learning in higher education. N. Entwistle, ed., Handbook of Educational Ideas and Practices (Routledge, London; New York).

Gibbs, G. and C. Simpson, 2002, Does your assessment support your students' learning?, www.brookes.ac.uk/services/ocsd/1_ocsld/lunchtime_gibbs.html

Gibbs, G & Simpson, C 2003, 'Measuring the response of students to assessment: The assessment experience questionnaire', paper presented to 11th Improving Student Learning Symposium: Theory, Research and Scholarship, Hinckley, Leicestershire, 1-3 September 2003.

Gibbs, G. and C. Simpson, 2004-05, Conditions under which assessment supports students' learning, Learning and Teaching in Higher Education 1, 3-31.

Handley, K., Price, M. and Millar, J., 2008, Engaging students with assessment feedback https://mw.brookes.ac.uk/download/attachments/2851361/FDTL+Final+report+to+HEA+-+September+2008.pdf?version=1

Harlen, W. and R.D. Crick, 2003, Testing and motivation for learning, Assessment in Education: Principles, Policy and Practice 10, 169-207.

Hattie, J.A., 1987, Identifying the salient facets of a model of student learning: a synthesis of meta-analyses, International Journal of Educational Research 11, 187- 212.

Higgins, R., P. Hartley and A. Skelton, 2001, Getting the message across: The problem of communicating assessment feedback, Teaching in Higher Education 6, 269-274.

Higgins, S., V. Baumfield, M. Lin, D. Moseley, M. Butterworth, G. Downey, M. Gregson, I. Oberski, M. Rockett and D. Thacker, 2004, Thinking skills approaches to effective teaching and learning: What is the evidence for impact on learners., (Research Evidence in Education Library. London EPPI-Centre, Social Science Research Unit, Institute of Education, University of London, London).

Jackson, M., K. Watty, L. Yu and L. Lowe, 2006, Assessing students unfamiliar with assessment practices in Australian universities, Final Report to the Carrick Institute for Learning and Teaching in Higher Education, (RMIT University, Melbourne).

Juwah, C, Macfarlane-Dick, D, Matthew, B, Nicol, D, Ross, D & Smith, B 2004, Enhancing student learning through effective formative feedback, The Higher Education Academy (Generic Centre), 2007, <http://www.heacademy.ac.uk/resources/detail/id353_effective_formative_feedback_juwah_etal>.

Kember, D. and K. Kwan, 2000, Lecturers' approaches to teaching and their relationship to conceptions of good teaching, Instructional Science 28, 469-490.

Koriat, A. and R.A. Bjork, 2006, Illusions of competence during study can be remedied by manipulations that enhance learners' sensitivity to retrieval conditions at test, Memory and Cognition 34, 959-972.

Kruger, J. and D. Dunning, 1999, Unskilled and unaware of it: How difficulties in recognizing one's own incompetence lead to inflated self-assessments, Journal of Personality and Social Psychology 77, 1121-1134.

Leveson, L., 2004, Encouraging better learning through better teaching; A study of approaches to teaching in accounting, Accounting Education 13, 529-548.

Liu, N. and D. Carless, 2006, Peer feedback: The learning element of peer assessment, Teaching in Higher Education 11, 279-290.

Livingston, K., R. Soden and M. Kirkwood, 2004, Post-16 pedagogy and thinking skills: An evaluation,

(Learning and Skills Research Centre, London).

Lizzio, A. and K. Wilson, 2004, First-year students' perceptions of capability, Studies in Higher Education 29, 109-128.

Lizzio, A., K. Wilson and R. Simons, 2002, University students' perceptions of the learning environment and academic outcomes: Implications for theory and practice, Studies in Higher Education 27, 27-52.

MacLellan, E., 2001, Assessment for learning: The differing perceptions of tutors and students, Assessment and Evaluation in Higher Education 26, 307-318.

Martinez, P., 2001, Improving student retention and achievement: What do we know and what do we need to find out?, (Learning and skills development agency, London). Marzano, R.J., 1998, A theory-based meta-analysis of research on instruction, (Mid- Continent Research for Education and Learning, Denver, Colorado).

Marzano, RJ 1998, A theory-based meta-analysis of research on instruction, Mid-Continent Research for Education and Learning, Denver, Colorado.

McGowan, S. and L. Potter, 2006, The implications of the Chinese learner for the internationalization of the curriculum: An Australian perspective, Critical Perspectives on Accounting.

Millar, J., 2005, Engaging students with assessment feedback: What works?, http://www.business.brookes.ac.uk/learningandteaching/Lit%20review%20FINAL%2023%20feb%2006.pdf

Moseley, D., V. Baumfield, S. Higgins, M. Lin, J. Miller, D. Newton, S. Robson, J. Elliott and M. Gregson, 2003, Thinking skill frameworks for post -16 learners: An evaluation, (Learning and Skills Research Centre, London).

Moseley, D., J. Elliott, M. Gregson and S. Higgins, 2005, Thinking skills frameworks for use in education and training, British Educational Research Journal 31, 367-390.

Nicol, D. and D. Macfarlane-Dick, 2006, Formative assessment and self regulated learning: A model of seven principles of good practice, Studies in Higher Education 31, 199-218.

Patton, M.Q. 2002, Qualitative Research & Evaluation Methods (third ed.), Sage, California, U.S.A.

Prebble, T., H. Hargraves, L. Leach, K. Naidoo, G. Suddaby and N. Zepke, 2004, Impact of student support services and academic development programmes on student outcomes in undergraduate tertiary study: A synthesis of the research, (Report to the Ministry of Education, Research Division, New Zealand).

Prosser, M., E. Martin, K. Trigwell, P. Ramsden and G. Lueckenhausen, 2005, Academics' experiences of understanding of their subject matter and the relationship of this to their experiences of teaching and learning., Instructional Science 33, 137- 157.

Prosser, M., P. Ramsden, K. Trigwell and E. Martin, 2003, Dissonance in experience of teaching and its relation to the quality of student learning, Studies in Higher Education 28, 37-48.

Prosser, M., M. Rickinson, V. Bence, A. Hanbury and M. Kulej, 2006, Formative evaluation of accredited programmes, (The Higher Education Academy, York).

Pryor, J. and B. Crossouard, 2007, A socio-cultural theorisation of formative assessment, Oxford Review of Education 1-20.

Race, P 2001, Using feedback to help students learn, The Higher Education Academy, York.

Roos, B. and D. Hamilton, 2005, Formative assessment: A cybernetic viewpoint, Assessment in Education: Principles, Policy and Practice 12, 7-20.

Rowe, AD & Wood, LN 2008, 'Student Perceptions and Preferences for Feedback', *Asian Social Science*, vol. 4, no. 3. 78-88

Rust, C., B. O'Donovan and M. Price, 2005, A social constructivist assessment process model: how the research literature shows us this could be best practice, Assessment and Evaluation in Higher Education 30, 231-240.

Rust, C., M. Price and B. O'Donovan, 2003, Improving students' learning by developing their understanding of assessment criteria and processes, Assessment and Evaluation in Higher Education 28, 147-164.

Sadler, D.R., 1989, Formative assessment and the design of instructional systems, Instructional Science 18, 119-144.

Stewart, D., Focus Groups: Theory and Practice, Sage, California, U.S.A.

Taras, M., 2006, Do unto others or not: Equity in feedback for undergraduates, Assessment and Evaluation in Higher Education 31, 365-377.

Torrance, H. and J. Coultas, 2004, Do summative assessment and testing have a positive or negative effect on post-16 learners' motivation for learning in the learning and skills sector?: A review of the research literature on assessment in postcompulsory education in the U.K., (Learning and Skills Research Centre, London).

Torrance, H. and J. Pryor, 2001, Developing formative assessment in the classroom: Using action research to explore and modify theory, British Educational Research Journal 26, 615-631.

Trigwell, K. and M. Prosser, 2004, Development and use of the approaches to teaching inventory, Educational Psychology Review 16, 409-424.

Trigwell, K. and S. Shale, 2004, Student learning and the scholarship of university teaching, Studies in Higher Education 29, 523-536.

Watty, K., 2006, Addressing the basics: Academics' views of the purpose of higher education, Australian Educational Researcher 33, 23-39.

White, N., 2007, 'The customer is always right?': Student discourse about higher education in Australia, Higher Education 54, 593-604.

Yorke, M. (2003). Formative assessment in higher education: Moves towards theory and the enhancement of pedagogic practice. Higher Education, 45 (4), 477-501.

Young, P., 2000, 'I might as well give up': Self-esteem and mature students' feelings about feedback on assignments, Journal of Further and Higher Education 24, 409-418.

Zukas, M. and J. Malcolm, 2002, Pedagogies for lifelong learning: building bridges or building walls? R. Harrison, F. Reeve, A. Hanson and J. Clarke, eds., Supporting lifelong learning (RoutledgeFalmer, London; New York).

Appendices

Appendix 1:Course Experience Questionnaire (CEQ) – 2007 and 2008 results (bachelor graduates)

Appendix 2: Student Survey

Appendix 3: Staff Survey

Appendix 4: Student feedback information tables

Appendix 5: Student Demographic information tables

Appendix 6: Staff Demographic information tables

Appendix 7: Timetable of dissemination seminar presentations

Appendix 1: Course Experience Questionnaire (CEQ) – 2007 and 2008 results (bachelor graduates)

Table 1: Comparison of CEQ scores across disciplines

	Good Teaching Scale (mean percent agreement)	
	2007	**2008**
Natural and Physical Sciences	57.6	58.6
Information Technology	45.2	46.3
Engineering and Related Technologies	42.5	42.0
Architecture and Building	47.0	46.2
Agriculture, Environmental and Related Studies	56.4	52.7
Health	47.9	48.4
Education	48.6	50.7
Management and Commerce	45.4	45.8
Accounting	***41.1***	***41.7***
Banking and Finance	*42.1*	*42.7*
Information Systems	*44.7*	*43.5*
International Business	*47.4*	*45.2*
Business and Management	*47.6*	*47.7*
Economics	*47.2*	*48.1*
Human Resource Management	*49.5*	*49.4*
Marketing	*47.7*	*50.0*
Society and Culture	58.2	58.7
Creative Arts	56.3	56.9
Overall	**51.1**	**51.8**

Sources:
Graduate Careers Australia, 2007, Graduate Course Experience 2007, Tables T9 p. 21, T13 p. 39 and T14 p. 46
Graduate Careers Australia, 2008, Graduate Course Experience 2008, Tables T9 p. 21, T13 p. 39 and T14 p. 45

JCU

44989

Student Survey

Feedback Practices in Australian Undergraduate Accounting Education

The purpose of this project is to enhance student learning by identifying current and best practice in **assessment feedback** in accounting education and to develop strategies to raise awareness of best practice in Australian Universities. We would like to know your views on your experiences with assessment feedback in your subject and course. We are interested in your experiences and opinion so there are no right or wrong answers. All responses are anonymous and strictly confidential.

Section A. About You and Your Degree Program

Please place a cross (X) in the appropriate box.

1. What university are you enrolled at?
   - ☐ JCU
   - ☐ Macquarie Uni
   - ☐ Monash Uni
   - ☐ RMIT
   - ☐ Uni of Ballarat
   - ☐ Other
   - ☐ Uni of Adelaide
   - ☐ Uni of Melbourne
   - ☐ QUT
   - ☐ Griffith
   - ☐ Uni of S.A.

2. How did you gain entry to this degree program (course)? (cross one box only)
   - ☐ Entered directly from year 12 in Australia
   - ☐ Mature Age Entry
   - ☐ TAFE Course/Program
   - ☐ Overseas qualification
   - ☐ Foundation Studies (equivalent to year 12)
   - ☐ Other (specify) _____

3. What degree/major are you enrolled in?
   ☐ Accounting ☐ Other (please specify) _____

4. Are you a part time or a full time student?
   ☐ Full time ☐ Part time

5. The subject that you are studying right now is usually studied in:
   ☐ First year ☐ Second year ☐ Third year

6. The number of hours of paid work you do per week is:
   ☐ 0 ☐ 1 - 10 ☐ 11 - 20 ☐ 21 - 30 ☐ 31 - 40 ☐ 41 plus

7. If you are working, is your current job related to your degree/course?
   ☐ Yes ☐ No ☐ Don't know

8. Your most frequent grade in the degree program so far is:
   ☐ High Distinction ☐ Distinction ☐ Credit ☐ Pass ☐ Fail ☐ Not able to answer

9. Your age group is:
   ☐ 21 or under ☐ 22 - 25 ☐ 26 - 30 ☐ 31 or over

10. Your gender:
    ☐ Female ☐ Male

11. Is English your first language?
    ☐ Yes ☐ No

Section B. Feedback Practices in Your Subject (the one you are studying now)

12. Please indicate with a cross (X) how often the following feedback was provided in your subject:

	Don't Know As Yet	Never	Rarely	Sometimes	Frequently	Always
Only the grade/mark was given.	☐	☐	☐	☐	☐	☐
Individual written comments from the teacher on an assignment.	☐	☐	☐	☐	☐	☐
Individual verbal feedback from the teacher.	☐	☐	☐	☐	☐	☐
Feedback from other students.	☐	☐	☐	☐	☐	☐
Emails from the teacher.	☐	☐	☐	☐	☐	☐
Automated feedback from an on-line test bank.	☐	☐	☐	☐	☐	☐
I received feedback on assessment prior to its submission.	☐	☐	☐	☐	☐	☐
I received some form of feedback early in the semester.	☐	☐	☐	☐	☐	☐
The class as a whole received verbal or written feedback within one week of submission of assessment.	☐	☐	☐	☐	☐	☐
I received individual feedback about assessment tasks within two weeks.	☐	☐	☐	☐	☐	☐
Other Forms of Feedback (please specify) _____	☐	☐	☐	☐	☐	☐

13. Please indicate with a cross (X) your level of satisfaction with the feedback you received on each assessment task in this subject:

	Not Applicable	Very Dissatisfied	Dissatisfied	Neutral	Satisfied	Very Satisfied
Test (Mid Semester)	☐	☐	☐	☐	☐	☐
Essay/Assignment	☐	☐	☐	☐	☐	☐
Oral Presentation	☐	☐	☐	☐	☐	☐
Group work	☐	☐	☐	☐	☐	☐
On-line tests	☐	☐	☐	☐	☐	☐
Portfolio	☐	☐	☐	☐	☐	☐
Tutorial activities	☐	☐	☐	☐	☐	☐
Other (please specify) _____	☐	☐	☐	☐	☐	☐

14. Briefly describe your most desirable form of feedback and what makes it effective

15. Please indicate the timeliness of the most effective feedback you received:
☐ on submission ☐ within 1 day ☐ within 2 days ☐ within 1 week ☐ > 2 weeks

Section C. Perception of Feedback Generally

16. Please indicate with a cross (X) your level of agreement or disagreement with the following statements:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Feedback helps teachers understand where I am having difficulties.	☐	☐	☐	☐	☐
A mark or grade is feedback.	☐	☐	☐	☐	☐
Feedback motivates me to study.	☐	☐	☐	☐	☐
Feedback tells me what I need to do to improve my performance in a subject.	☐	☐	☐	☐	☐
Hand written comments on tests/exam scripts are useful.	☐	☐	☐	☐	☐
Correct (model) answers to assessment tasks are not useful.	☐	☐	☐	☐	☐
Feedback helps me learn how to approach a problem.	☐	☐	☐	☐	☐
Students should participate in deciding what criteria are used in assessment.	☐	☐	☐	☐	☐
Overall, I receive enough feedback from my teachers.	☐	☐	☐	☐	☐
The feedback I receive should be relevant to my goals as a student.	☐	☐	☐	☐	☐
Teaching staff are always willing to provide feedback.	☐	☐	☐	☐	☐
I get less feedback than I would like because my class is very large.	☐	☐	☐	☐	☐

Section D. Preferences for Feedback Generally

17. Please indicate with a cross (X) your level of agreement or disagreement with the following statements:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I learn more when my teacher focuses on the questions I got wrong.	☐	☐	☐	☐	☐
Individual feedback is better because I can clarify any issues with the teacher.	☐	☐	☐	☐	☐
The main purpose of feedback is to help me prepare for an exam.	☐	☐	☐	☐	☐
Feedback generally provides me with a confidence boost.	☐	☐	☐	☐	☐
Feedback should be detailed.	☐	☐	☐	☐	☐
Feedback should be personalised.	☐	☐	☐	☐	☐
Feedback should be provided consistently and regularly.	☐	☐	☐	☐	☐
Feedback is most useful when it is positive and constructive.	☐	☐	☐	☐	☐
It is useful when lecturers post sample answers on-line.	☐	☐	☐	☐	☐
Feedback helps me to see the reason why I received a particular grade.	☐	☐	☐	☐	☐
Written feedback is useful because I can refer to it later.	☐	☐	☐	☐	☐
I like general feedback to the class as a whole.	☐	☐	☐	☐	☐
I like on-line automated marking and feedback	☐	☐	☐	☐	☐

Any other comments on feedback that you would like to make

Please Turn Over

Section E. Your Learning Approach

18. The following questions are about your attitudes towards your studies. Please indicate with a cross (X) your level of agreement or disagreement with the following statements:

	Never or only rarely true of me	Sometimes true of me	True about half the time for me	Frequently true of me	Always or almost always true of me
I find that at times studying gives me a feeling of deep personal satisfaction.	☐	☐	☐	☐	☐
I find that I have to do enough work on a topic so that I can form my own conclusions before I am satisfied.	☐	☐	☐	☐	☐
My aim is to pass the course while doing as little work as possible.	☐	☐	☐	☐	☐
I only study seriously what's given out in class or in the course outlines.	☐	☐	☐	☐	☐
I feel that virtually any topic can be highly interesting once I get into it.	☐	☐	☐	☐	☐
I find most new topics interesting and often spend extra time trying to obtain more information about them.	☐	☐	☐	☐	☐
I do not find my course very interesting so I keep my work to the minimum.	☐	☐	☐	☐	☐
I learn some things by rote, going over and over them until I know them by heart even if I do not understand them.	☐	☐	☐	☐	☐
I find that studying academic topics can at times be as exciting as a good novel or movie.	☐	☐	☐	☐	☐
I test myself on important topics until I understand them completely.	☐	☐	☐	☐	☐
I find I can get by in most assessments by memorising key sections rather than trying to understand them.	☐	☐	☐	☐	☐
I generally restrict my study to what is specially set as I think it is unnecessary to do anything extra.	☐	☐	☐	☐	☐
I work hard at my studies because I find the material interesting.	☐	☐	☐	☐	☐
I spend a lot of my free time finding out more about interesting topics which have been discussed in different classes.	☐	☐	☐	☐	☐
I find it is not helpful to study topics in depth. It confuses and wastes time, when all you need is a passing acquaintance with topics.	☐	☐	☐	☐	☐
I believe that lecturers shouldn't expect students to spend significant amounts of time studying material everyone knows won't be examined.	☐	☐	☐	☐	☐
I come to most classes with questions in mind that I want answering.	☐	☐	☐	☐	☐
I make a point of looking at most of the suggested readings that go with the lectures.	☐	☐	☐	☐	☐
I see no point in learning material which is not likely to be on the examination.	☐	☐	☐	☐	☐
I find the best way to pass examinations is to try to remember answers to likely questions.	☐	☐	☐	☐	☐

Thank you for completing this survey

JCU

4463

Staff Survey

Feedback Practices in Australian Undergraduate Accounting Education

The purpose of this project is to enhance student learning by identifying current and best practice in **assessment feedback** in accounting education and to develop strategies to raise awareness of best practice in Australian Universities. We want to find out about your situation and the obstacles you may face. We are interested in your experiences and opinion so there are no right or wrong answers. All responses are strictly confidential.

Section A. Current Feedback Practices

Please answer this question with reference to a specific undergraduate accounting subject and its offering.

1. What is the name and level of the subject you teach? (e.g. 2nd year level management accounting)

_____

2. What is your role in the subject? *(cross (X) all that apply)* ☐ Coordinator ☐ Lecturer ☐ Tutor ☐ Seminar Leader

   How many times have you been involved in teaching this subject? ☐☐ times

3. Other subject specific questions

   3a. Approximately how many students are there in your subject each year? ☐☐☐ students

   3b. Approximately what is the percentage of international students in your subject? ☐☐ %

   3c. What is the total class contact hours in your subject? ☐☐ hours (not including examination period)

4. What types of assessments are used in your subject? *(cross (X) all that apply).*
   Note: weight should add to 100%

Type	Weight (%)	Individual Work	Group Work
Examination		☐☐☐	☐☐☐
Test		☐☐☐	☐☐☐
On-line test		☐☐☐	☐☐☐
Essay/Assignment		☐☐☐	☐☐☐
Oral presentation		☐☐☐	☐☐☐
Case study		☐☐☐	☐☐☐
Simulation		☐☐☐	☐☐☐
Portfolio		☐☐☐	☐☐☐
Tutorial participation		☐☐☐	☐☐☐
Other		☐☐☐	☐☐☐

5. What type of feedback practices do you use in your subject? *(cross (X) all that apply)*

   (a) Feedback from the following sources
   - ☐ Lecturer
   - ☐ Tutor
   - ☐ Seminar leader
   - ☐ Student to student
   - ☐ Student self evaluation

   (b) Feedback is delivered
   - ☐ In person individually
   - ☐ In lecture to whole class
   - ☐ In tutorials to whole class
   - ☐ Via email
   - ☐ Via billboard/discussion list
   - ☐ Via other electronic means

6. Briefly describe your most effective feedback practice and what makes it effective

Please indicate the timeliness of your most effective feedback practice:

☐ On submission ☐ Within 1 day ☐ Within 2 days ☐ Within 1 week ☐ > 2 weeks

7. Purpose of Your Feedback
Please indicate the extent of your agreement or disagreement with the following statements:

Purpose of Your Feedback	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
In this subject I use feedback to tell students where they went wrong.	☐	☐	☐	☐	☐
I provide feedback on draft assessment work before final submission of the item in this subject.	☐	☐	☐	☐	☐
I provide specific feedback to individual students in this subject.	☐	☐	☐	☐	☐
I use feedback in this subject to change students' perspectives of university level learning.	☐	☐	☐	☐	☐
I use feedback mainly because it is on the teaching evaluations.	☐	☐	☐	☐	☐
I use my students' feedback to modify my teaching and focus in class.	☐	☐	☐	☐	☐
In this subject feedback is used to tell students that they need to do more work on a specific area.	☐	☐	☐	☐	☐
Other, specify _____	☐	☐	☐	☐	☐

Section B. Perceptions of Feedback

8. Please indicate *the extent of* your agreement or disagreement with the following statements:

Perceptions of Feedback	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I view feedback as mainly being about identifying student weaknesses.	☐	☐	☐	☐	☐
The process of feedback to students should start before submission of assessable items.	☐	☐	☐	☐	☐
Feedback should help individual students identify particular areas they need to work on in order to progress in their learning.	☐	☐	☐	☐	☐
Feedback should help students to reconsider their learning experience.	☐	☐	☐	☐	☐
I don't think students have the expertise to judge what comprises 'effective' feedback.	☐	☐	☐	☐	☐
Most students don't see feedback as part of the learning cycle.	☐	☐	☐	☐	☐
Most students value feedback.	☐	☐	☐	☐	☐
Students should participate in deciding what criteria are used in assessment.	☐	☐	☐	☐	☐

9. How important are these aspects of feedback to you in this subject?

Aspects of Feedback	Very Unimportant	Unimportant	Neutral	Important	Very Important
Lecturers have open discussions in lectures about the meaning of the assessment criteria before assignments are due.	☐	☐	☐	☐	☐
Hand written comments on tests/examination scripts provided by tutors/seminar leader/lecturers.	☐	☐	☐	☐	☐
Correct answer to assessment tasks provided by tutors/seminar leaders/lecturers.	☐	☐	☐	☐	☐
Automated marking and feedback comments provided for on-line tasks.	☐	☐	☐	☐	☐
General feedback about common errors identified in assessment tasks provided by lecturers in class.	☐	☐	☐	☐	☐
Providing exemplar student assignments as feedback.	☐	☐	☐	☐	☐
Providing feedback soon after submission.	☐	☐	☐	☐	☐
Comments on student drafts of assessable work.	☐	☐	☐	☐	☐

Section C. Perceptions of the Teaching Environment

10. Indicate the extent to which the following items impact on the feedback you are able to provide:

Perceptions of the Teaching Environment	Very Negatively	Negatively	No Impact	Positively	Very Positively
Large student numbers.	☐	☐	☐	☐	☐
Focus on content in the curriculum.	☐	☐	☐	☐	☐
The lack of subject knowledge of tutors.	☐	☐	☐	☐	☐
The reward / incentive system favouring research.	☐	☐	☐	☐	☐
Varying expectations amongst the student cohort.	☐	☐	☐	☐	☐
Varying feedback practices in other subjects/classes.	☐	☐	☐	☐	☐
Students think that learning at university is similar to high school.	☐	☐	☐	☐	☐
Lack of training in providing good feedback.	☐	☐	☐	☐	☐
Lack of knowledge of what makes good feedback practice.	☐	☐	☐	☐	☐
Cultural diversity of student cohort.	☐	☐	☐	☐	☐
Varied English language skills of student cohort.	☐	☐	☐	☐	☐
Other (please specify). _____	☐	☐	☐	☐	☐

11. What do you think an **ineffective** feedback practice is and why?

12. What would help you to provide more effective feedback?

13. What was your last student rating on feedback (e.g. 3/5 or 5/7 etc)? ____ / ____ ☐ I don't know

Section D. About You

1. Your gender:
   ☐ Female ☐ Male

2. Years of tertiary teaching experience
   ☐ 1 - 3 years ☐ 4 - 6 years ☐ 7 - 9 years ☐ 10 - 12 years ☐ 13 - 15 years ☐ More than 15 years

3. In which country did you complete your first undergraduate degree? _____

4. Do you have formal teacher training (i.e. Graduate Certificate in Tertiary Teaching or similar?
   ☐ Yes ☐ No

5. Name of your university _____

If you would like to be involved further in the research and/or workshops on improving and changing accounting feedback, please leave your email address here

_____

Are there any other comments you would like to make about feedback practices?

Thank you for completing this survey

Appendix 4 Student feedback information tables

Table 1 Student Demographic Information

Year Level	Sex		Type of attendance		Age			First language	
	Male	Female	Full time	Part time	21 or under	22-25	26 or more	English	Other
1st	553	593	1069	72	920	127	920	678	465
2nd	302	457	724	39	518	183	518	359	403
3rd	350	392	689	59	374	288	374	358	382
Total (*n*=2711)	45.5% (1205)	54.5% (1442)	93.6% (2479)	6.4% (170)	68.0% (1812)	22.4% (598)	9.5% (89)	52.7% (1395)	47.3% (1250)
DEEWR*	44.8%	55.2%	68.8%	31.2%	NA	NA	NA	Dom. 72.4%	O'seas 27.6%

These are the DEEWR figures for 2008, for all higher education students. http://www.dest.gov.au/sectors/higher_education/publications_resources/profiles/documents/2008_full_year/2008StudentSummaryTablesAllHEproviders_xls.htm

Note: While there were 2711 useable surveys received, some categories were not crossed by every student so totals for each sub-section may vary slightly from 2711.

Table 2 Go8 vs Non-Go8 Feedback Responses

Type of feedback	Go8	Non-Go8	Significance (2-sided)
Automated feedback from test bank	2.6	2.5	**
Email from teacher	2.6	2.8	***
Feedback early in semester	2.3	2.5	***
Feedback from other students	2.2	2.4	***
Feedback prior to submission	2.0	2.2	***
Feedback to class within 1 week of submission	2.4	2.8	***
Individual feedback within 2 weeks of submission	2.6	2.8	***
Individual verbal feedback	2.3	2.5	***
Individual written feedback	2.9	3.1	***
Only grade/mark given	3.5	3.4	*

* < 0.05, ** < 0.01, *** < 0.001

Table 3 Go8 vs Non-Go8 - Metropolitan vs Non-Go8 - Rural/Regional Feedback Responses

Type of feedback	Go8	Non-Go8 – Metropolitan[1]	Non-Go8 - Rural/Regional[2]
Automated feedback from test bank	2.6	2.6	1.9***
Email from teacher	2.6	2.8***	2.8
Feedback early in semester	2.3	2.4***	2.7***
Feedback from other students	2.2	2.3***	2.5
Feedback prior to submission	2.0	2.2***	2.1
Feedback to class within 1 week of submission	2.4	2.7***	3.0***
Individual feedback within 2 weeks of submission	2.6	2.7***	3.1***
Individual verbal feedback	2.3	2.5***	2.9***
Individual written feedback	2.9	3.0**	3.6***
Only grade/mark given	3.5	3.5	3.1***

* < 0.05, ** < 0.01, *** < 0.001
1: For statistical test, *Go8 – Metropolitan* is compared with *Go8* (2-sided)
2: For statistical test, *Non-Go8 - Rural/Regional* is compared with *Non-Go8 – Metropolitan* (2-sided)

Table 4 Preferences for diversity in feedback

Type of feedback	Percentage of students who broadly agree that the feedback has useful features*
Individual feedback (n = 2609)	85.3
Sample answers posted online (n = 2609)	84.1
Written feedback (for later reference) (n = 2597)	83.6
Handwritten feedback (n = 2605)	81.6
Model answers (n = 2588)	63.4
Feedback to the whole class (n = 2595)	50.2
Mark or grade* (n =2604)	48.7
Automated marking and feedback (n = 2582)	42.7

* Students were asked the extent to which they agreed that “A mark or grade is feedback”. Although this does not explicitly mention usefulness, the fact that a relatively large proportion of students agreed that it was feedback suggests that many found it useful in some instances.

Appendix 5 Student Demographic information tables

Table 1 Pathway Entry into Course

Pathway into Course:	Percent
Foundation studies	12.4%
From year 12	51.7%
Mature age entry	6.4%
Other	6.4%
Overseas	18.2%
TAFE	5.0%
Total	100.0%

Table 2 Average Assessment Grade

Most frequent grade achieved	Percent
Credit	38.0%
Distinction	28.3%
Fail	0.6%
High distinction	11.5%
Not able to answer	5.0%
Pass	16.7%
Total	100.0%

Table 3 Go8 vs Non-Go8

Type of feedback	Go8	Non-Go8	Significance (2-sided)
Automated feedback from test bank	2.6	2.5	**
Email from teacher	2.6	2.8	***
Feedback early in semester	2.3	2.5	***
Feedback from other students	2.2	2.4	***
Feedback prior to submission	2.0	2.2	***
Feedback to class within 1 week of submission	2.4	2.8	***
Individual feedback within 2 weeks of submission	2.6	2.8	***
Individual verbal feedback	2.3	2.5	***
Individual written feedback	2.9	3.1	***
Only grade/mark given	3.5	3.4	*

* < 0.05, ** < 0.01, *** < 0.001

Table 4 Go8 vs Non-Go8 - Metropolitan vs Non-Go8 - Rural/Regional

Type of feedback	Go8	Non-Go8 – Metropolitan[1]	Non-Go8 - Rural/Regional[2]
Automated feedback from test bank	2.6	2.6	1.9***
Email from teacher	2.6	2.8***	2.8
Feedback early in semester	2.3	2.4***	2.7***
Feedback from other students	2.2	2.3***	2.5
Feedback prior to submission	2.0	2.2***	2.1
Feedback to class within 1 week of submission	2.4	2.7***	3.0***
Individual feedback within 2 weeks of submission	2.6	2.7***	3.1***
Individual verbal feedback	2.3	2.5***	2.9***
Individual written feedback	2.9	3.0**	3.6***
Only grade/mark given	3.5	3.5	3.1***

0.05, ** < 0.01, *** < 0.001
1: For statistical test, *Go8 – Metropolitan* is compared with *Go8* (2-sided)
2: For statistical test, *Non-Go8 - Rural/Regional* is compared with *Non-Go8 – Metropolitan* (2-sided)

Appendix 6 Staff Demographic information tables

Table 1 Year level staff taught

Subject year	Count	Percent
1st	24	23.3%
2nd	31	30.1%
3rd	39	37.9%
4th	2	1.9%
PG	7	6.8%
Total	103	100%

Table 2 Student numbers in subject in a year as reported by staff

Student No.s	Count	Percent
<20	3	2.9%
20-99	19	18.6%
100-499	25	24.5%
500-999	44	43.1%
1000 or more	11	10.8%
Total (NR=1)	102	100.0%

Table 3 Proportion of international students reported by staff

Proportion of international students	Count	Percent
0-25%	25	25.0%
26-50%	42	42.0%
51-75%	19	19.0%
76-100%	14	14.0%
Total (NR=3)	100	100.0%

Table 4 Source of feedback compared among university type/location

Source of feedback	University Type/Location				
	Go8 (27 respondents)	**Non-Go8 - Metropolitan** (48 respondents)	**Non-Go8 - Rural/Regional** (18 respondents)	**Unknown** (10 respondents)	**Total** (103 respondents)
Feedback from lecturer	92.6%	81.3%	88.9%	80.0%	85.4%
Feedback from tutor	88.9%	70.8%	66.7%	70.0%	74.8%
Feedback from seminar leader	3.7%	14.6%	0.0%	20.0%	9.7%
Feedback from a teacher *only*	63.0%	79.2%	66.7%	100.0%	74.8%
Feedback from other students	25.9%	16.7%	22.2%	0.0%	18.4%
Self evaluation	18.5%	8.3%	27.8%	0.0%	13.6%

Appendix 7 Timetable of dissemination seminar presentations

University	Department	Address	City	Project Member	Date of Presentation
Australian Catholic University	School of Business	250 Victoria Pde	East Melbourne 3002		
Avondale College	Faculty of Business and Information Technology		Cooranbong		
Bond University		Gold Coast	Queensland, 4229		
Central Queensland University	School of Commerce and Marketing	Bruce Hwy	North Rockhampton, QLD 4702	Kim Watty	TBA
Charles Darwin University	School of Law and Business		Darwin, NT 0909		
Charles Sturt University	School of Accounting	Panorama Avenue	Wagga, NSW	Rodney Carr	TBA
Curtin University of Technology	School of Accounting	GPO Box U1987	Perth, WA 6845		
Deakin University	School of Accounting, Economics and Finance	221 Burwood Highway	Burwood, Vic 3125	Paul de Lange	Nov-09
Edith Cowan University	School of Accounting, Finance and Economics	100 Joondalup Drive	Joondalup, WA 6027		
Flinders University	School of Business Economics	GPO Box 2100	Adelaide, SA 5001	Bryan Howieson	
Griffith University	Department of Accounting, Finance and Economics	Logan campus, University Drive	Meadowbrook, QLD 4131	Brendan O'Connell	18th Sept 2009
James Cook University	School of Business		Townsville	Ben Jacobsen	Jul-10
La Trobe University	Department of Accounting and Management	Donald Whitehead Building	VIC, 3086	Kim Watty	1st April 2010
Macquarie University	Department of Accounting and Finance		NSW 2109	Paul de Lange	TBA
Monash University	Department of Accounting and Finance	900 Dandenong Road	Caulfield East, 3145	Paul de Lange	26th Feb 2010
Murdoch University	Murdoch Business School	South Street	Murdoch, WA 6150		
Queensland University of Technology	School of Accountancy	GPO Box 2434	Brisbane, QLD 4001	Brendan O'Connell	21st Sept 2009
RMIT University	School of Accounting and Law	GPO Box 2476V	Melbourne, Vic 3000	Brendan O'Connell	16th Sept 2009
Southern Cross University	School of Commerce and Management	PO Box 157	Lismore, NSW 2480		
Swinburne University	Accounting, Economics and Law	PO Box 218	Hawthorn, Vic 3122	Kim Watty	17th March 2010

The Australian National University	School of Business and Information Management	Hanna Neumann Building 021	ACT, 0200	Bryan Howieson	
The University of Adelaide	School of Commerce	Security House, 233 North Terrace	Adelaide, SA 5005	Bryan Howieson	
The University of Melbourne	Department of Accounting and Business Information Systems		Melbourne, Vic 3000	Kim Watty	31st March 2010
The University of New England	School of Business, Economics and Public Policy		Armidale NSW		
The University of New South Wales	School of Accounting		Sydney, NSW 2052		
The University of Newcastle	Newcastle Business School	Social Sciences Building, University Drive	Callaghan, NSW 2308		
The University of Notre Dame Australia	The School of Accounting and Finance	PO Box 1225	Fremantle, WA 6959		
The University of Queensland	School of Business		Brisbane, QLD 4072		
The University of Sydney	Discipline of Accounting and Business Law	New Economics Building	NSW, 2006	Ben Jacobsen	10th Nov 2010
The University of the Sunshine Coast	Faculty of Business and Information Technology		Sippy Downs, QLD	Paul de Lange	TBA
The University of Western Australia	School of Economics and Commerce	35 Stirling Highway	Crawley, WA 6009	Bryan Howieson	14th August 2009
University of Ballarat	School of Business	PO Box 663	Ballarat, VIC 3353	Brendan O'Connell	7th October 2009
University of Canberra	School of Business and Government		ACT, 2601	Rodney Carr	TBA
University of South Australia	School of Commerce		Adelaide, SA 5001	Bryan Howieson	
University of Southern Queensland			Toowoomba, QLD 4350		
University of Tasmania	School of Accounting and Finance	Private Bag 86	TAS, 7001	Paul de Lange	7th May 2010
University of Technology Sydney	School of Accounting	PO Box 123	Broadway, NSW 2007		
University of Western Sydney	School of Accounting	Locked Bag 1797	Penrith South DC 1797	Rodney Carr	TBA
University of Wollongong	School of Accounting & Finance		Wollongong NSW 2522	Ben Jacobsen	TBA
Victoria University	School of Accounting & Finance	PO Box 14428	Melbourne, Vic 3000	Kim Watty	16th March 2010

Promoting excellence in higher education

PO Box 2375 Strawberry Hills NSW 2012 Australia
Telephone 02 8667 8500 Facsimile 02 8667 8515
www.altc.edu.au
ABN 30 109 826 628