Feedback to first year students in accounting: What they perceive and prefer

Ben Jacobsen[1], Bryan Howieson, Paul de Lange, Audrey Milton, Brendan O'Connell, Kim Watty

We examine responses by first year students from a survey administered in undergraduate accounting subjects at Australian Universities in 2008 to illustrate perceptions and preferences. We seek to highlight areas of interest comparing results to the literature on feedback. Several areas warrant further investigation and explanation.

Introduction

The research is part of a multi-institutional project investigating assessment feedback practices in accounting education. This research seeks to discover what Australian undergraduate accounting students experience, prefer and perceive of feedback.

The literature suggests:
- Feedback is formative, enabling the student to do better work in the future (Pryor and Crossouard, 2007, Sadler, 1989)
- Timely feedback helps students learn (Gibbs and Simpson, 2004-05, p18),
- Good feedback delivers high quality information to students about their learning (Juwah et al. 2004), and
- Deep and surface approaches to learning are likely to influence preferences and perceptions of feedback (Rowe and Wood, 2008 and Lizzio et al., 2002).

The context of undergraduate accounting education of high student numbers and high student to staff ratios is expected to negatively impact upon the student experience.

Survey implementation

The project team developed a survey instrument after consulting the literature and conducting student focus groups. The team reviewed existing survey instruments related to feedback (Rowe and Wood, 2008), assessment (Carless, undated, Brown et al., 2003) and approach to learning (Biggs et al.'s, 2001, refined study process questionnaire (SPQ-R)). The final instrument had a demographics section, questions on practices and satisfaction in the subject being studied, feedback perceptions and preferences generally

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[1] Ben Jacobsen, School of Business, James Cook University ben.jacobsen@jcu.edu.au

and learning approach. It was a lengthy instrument (four A4 size pages) containing eleven demographic questions and sixty-five detailed questions. The survey was administered to approximately 3,000 Australian undergraduate students studying an accounting subject at first, second or third year level approximately mid second semester 2008 at the start of a lecture. Different surveys were administered to teaching staff associated with those subjects.

Preliminary Analysis

The preliminary results of the surveys administered to students studying a first year accounting subject are presented here. There were 924 surveys completed at nine universities, ranging from 29 to 240 from a single institution. The most common entry to the degree program was through direct entry from year 12, n = 543 (58.8%), the next most common was an overseas qualification (n=128). The sample included 467 accounting degree/major students and 415 other. The studying full time / part time split was 861 / 51. 82% were aged 21 or under, 51.5% were female and 58.5% reported English as their first language.

Students reported the feedback practice they experienced the least was formative feedback

Students reported the feedback practice they experienced the least was formative feedback (12 g was answered with the highest frequency for never, 36.9%, and lowest frequency for always, 1.3%). There was a strong correlation (polychoric correlation = 0.575) between 12 g and 12 h – formative feedback and early feedback.

12. Please indicate with a cross (X) how often the following feedback was provided in your subject:		Don't Know As Yet		% (actual, excluding Don't Know As Yet)	
		n	%	Never	Always
g	I received feedback on assessment prior to its submission.*	74	8	36.9	1.3
h	I received some form of feedback early in the semester.	48	5.2	22.9	2.2

Table 1: Question 12

Question 15

Please indicate the timeliness of the most effective feedback you received::

immed 1d 2d 1w 2w
■ on submission
■ within 1 day
■ within 2 days
■ within 1 week
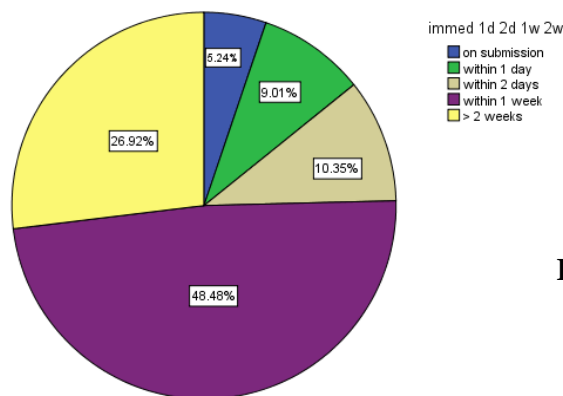□ > 2 weeks

5.24%
9.01%
10.35%
26.92%
48.48%

Figure 2: Question 15 Pie Chart

Students preferred hand-written individualised information about their performance

Students strongest perception of feedback was that hand written comments are useful (16e, 38.2% strongly agree). There was a large correlation with tells me what I need to do to improve my performance in a subject (16e with 16d, polychoric correlation = 0.59). Students agreed that it was useful when lecturers post sample answers on-line (17i, highest strongly agree mark 36.7%, median and mode =4). That was strongly correlated with helps me to see the reason why I received a particular grade (polychoric correlation (i,j) = 0.628, which itself was correlated with written feedback is useful because I can refer to it later (polychoric correlation (j,k) = 0.738).

Deep and surface approaches were not indicated by the revised SPQ-2

The approach to learning questions indicated the appropriate deep and surface scales (Cronbach alpha of 0.845 and 0.807 respectively). Confirmatory factor analysis was conducted following Jöreskog (1993) using Amos 17. The *a-prioiri* two factor model for the full first year cohort did not result in a model that the data fit well ($\chi^2(169)=1644$, *p*=0.000). A one factor congeneric analysis of the deep approach factor led to only four questions bei ng retained (of ten) all from the deep motivation subscale ($\chi^2(2)=1.549$, $\chi^2/df = 0.775$, *p*=0.461). The one factor congeneric analysis of the surface approach led to five questions being retained ($\chi^2(5)=8.843$, $\chi^2/df = 1.769$, *p*=0.115). However the two factor model using these modified scales was not significant ($\chi^2(26)=158$, *p*=0.000)

Conclusion

Headline results of subject related questions on feedback practices and satisfaction tell a story consistent with the literature. Students are most satisfied with tutorial activity feedback (question 13 g), perhaps related to the dialogic / communicative elements of smaller class sizes. However, they are not getting formative feedback (question 12) perhaps due to high staff to student ratios. Results of questions related to preferences and perceptions about feedback generally indicated students like hand written comments (question 16 e), perhaps because they can refer to it later and it helps them to see why they received a particular grade (question 17 k and j). Unfortunately, the instrument used to gain insights into approach to learning did not yield robust results (question 18), which would have provided a theoretical basis for an integrating regression.

Results that require further explanation relate to things that ranked low, such as feedback generally provides me with a confidence boost (question 17 d), dissatisfaction with feedback on tests (mid-semester question 13 a) and overall perception of not enough feedback (question 16 i). Perhaps comparing subject offering specific results with their instructor's reported practices, beliefs and attitudes will provide more context for these results.

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