

Student perceptions of feedback in Australian university accounting education

*Key words: Accounting Education, Feedback, Assessment, Undergraduate Students,
Student Perceptions, Actions for Improvement*

Abstract

Evidence from the 2007 and 2008 Course Evaluation Questionnaire (CEQ, a survey of Australian university graduates) suggests that the accounting discipline ranks poorly on assessment feedback when compared to other disciplines. This is of concern because assessment feedback is vitally important for learning. CEQ scores are also used in determining the allocation of government funds to universities, so improving feedback scores is important from a resourcing perspective. To date few studies have sought to understand the exact nature of the causes for the relatively poor performance in feedback scores in accounting. This study contributes to our understanding of the problem from the student perspective; we report student perceptions obtained from a large survey of Australian undergraduate accounting students. Analysis of the data is guided by frameworks of good assessment feedback practices enunciated in the literature. We find that accounting students value feedback that is individualised, diverse, detailed, constructive and timely. However, students report they are not currently receiving enough feedback with these features. While perhaps not surprising, these findings are important as they confirm aspects of concern that have been previously anecdotal. In addition, the nature of the research and large respondent numbers provide a reliable basis for future research.

1. Introduction

Assessment drives learning and feedback on it is a unique moment for individualised learning (Scott 2008, p.7).

Table 1 presents data for the Good Teaching Scale from the 2007 and 2008 Course Experience Questionnaires (CEQ)¹.

[Table 1 here]

The Good Teaching Scale comprises six questions:

1. The staff put a lot of time into commenting on my work.
2. The teaching staff normally gave me helpful feedback on how I was going.
3. The teaching staff of this course motivated me to do my best work.
4. My lecturers were extremely good at explaining things.
5. The teaching staff worked hard to make their subjects interesting.
6. The staff made a real effort to understand difficulties I might be having with my work.

The first two questions relate directly to feedback. The data in Table 1 therefore suggests that of all the disciplines in Management and Commerce in Australian universities, accounting graduates are the least satisfied with the feedback they receive. The literature shows a clear link between feedback and improved learning outcomes. In particular, a meta analysis by Black and Wiliam (1998) of 250 past studies concluded that quality feedback is a critical element of the learning process. By identifying the extent of any problems and developing strategies for improvement, assessment feedback can be improved for better accounting discipline learning outcomes in the future. Accordingly, the objective of this study is to identify student

¹ The CEQ is a national survey administered to all graduates from Australian universities within a few months of course completion.

perceptions and preferences as they relate to feedback in accounting education. Two research questions are addressed:

RQ1: To what extent are Australian undergraduate accounting students satisfied with feedback they receive?

RQ2: Which aspects of assessment feedback do Australian undergraduate accounting students prefer?

In addition to imperatives associated with improved learning outcomes, improving accounting/business education in Australia is important because accounting education is a large, nationally significant area of high demand. In 2008-09, education was the fourth largest export earner for Australia (A\$17.2 Billion) (AEI, 2009a). Of this total, accounting/commerce was ranked in the top three fields of education and as such is a significant income stream for universities (AEI, 2009b). Another income stream has been the Australian Government allocation of funds to universities which is based on a range of indicators, including the CEQ. Improving student feedback therefore has the potential to influence university income.

Feedback is an area of higher education filled with interesting tensions: tension between staff and students and within universities more broadly as they grapple to provide high quality services in a resource-constrained environment. Accounting academics have expressed concern about the quality of accounting education generally, given increasing class enrolments, linguistically diverse student cohorts and a lack of resources (Watty, 2007). Anecdotally, accounting academics often express views about their students as: only interested in the final mark or grade; not interested in written feedback (as many assessed tasks are never collected); only interested in the final exam and little else; and generally lacking interest in their studies. The results

reported in this paper shed light on some of the issues of concern to accounting academics, from their students' perspective. In doing so, the paper contributes to our understanding of some of the tensions directly related to feedback in accounting education.

The next section of this paper presents the relevant literature. This is followed by a description of the research method, including discussion of the sample, questionnaire development and data collection. The data analysis and results are then presented. The paper concludes with a discussion of the findings in relation to the literature and some suggestions that academics might consider to improve their feedback practices and thus, improve student learning outcomes.

2. Background Literature

A number of studies have identified features of feedback that are important for learning. For example, Sadler (1989) defined three conditions necessary for students to gain real value from feedback: (1) Students need to be aware of the standard or the expected level of achievement necessary to secure a particular grade in the subject; (2) Students require feedback that provides them with a clear understanding of their current level of performance (on a specific assessment task, for example); and, (3) Quality feedback provides students with a road map to follow that will bridge the gap between (1) and (2). An important point noted by Sadler is that we should not assume that students know how to use the feedback map to improve their learning.

Other researchers have identified specific attributes of quality feedback. For example, in a study identifying the conditions necessary to support student learning, Gibbs and Simpson (2005) noted a number that are directly related to feedback. These

included the need for feedback to be timely, detailed, clear, linked to criteria for success, actionable and focussed on the performance of the student and not the individual. A similar suite of conditions or principles were developed by Nicol and Macfarlane-Dick (2004). They identified seven principles of good feedback that included: the need for feedback to be clear and actionable (to reduce the gap between the expected standard and the current level of performance); for feedback that encourages dialogue between learner and teacher; and to assist teachers to improve their practice.

More recently, the importance of considering the views of students in the provision of quality feedback has been recognised in several Australian studies (Rowe and Wood, 2008; Lizzio and Wilson; 2008, Poulos and Mahony, 2008). A number of these studies have included students undertaking business and related areas of study.

In a survey of approximately 1,000 economics and finance students, Rowe & Wood (2008) used a questionnaire to investigate student perceptions and preferences for feedback. According to the authors, the most interesting finding from the study was the apparent link between student feedback preferences and their learning approaches; surface and deep. In particular, Rowe and Wood (2008), found that two discrete groups emerged from their investigation. Group A preferred feedback that engaged them in the learning process and improved their understanding of the subject materials. This preference is akin to a deep approach to learning. Group B preferred feedback that ensured that they were able to meet minimum course requirements (levels of achievement) with a focus on passing the subject with minimal effort (surface learners). This group of students liked getting the answers and disliked class participation.

Rowe and Wood (2008) noted that few statistically significant differences in student perceptions and preferences for feedback were found between the demographic variables institution and year of study. Minor, but not significant, differences were identified between international and domestic students. A difference in year of enrolment (year 3 and 4 students were less satisfied with their feedback than year 1 and 2 students) and gender (women were more satisfied with amount and type of feedback they received) was reported as significant, but small.

Lizzio and Wilson (2008) reported their findings of two studies designed to investigate students' perceptions of written feedback. The first, a qualitative study, required students to provide written responses on the types and quality of written feedback they had received. The authors were interested to identify those aspects of written feedback that were deemed by students as helpful or unhelpful. Their key findings indicated that students reflect on: (1) the developmental aspect of the feedback; (2) engagement and encouragement; and (3) fairness. In the second study the three domains identified in the first study were used as the basis to develop a survey instrument designed to identify an underlying structure of students' perceptions of assessment feedback. The survey was administered to 277 students from psychology, criminology, science and engineering degree programs.

In their summary, Lizzio and Wilson (2008) suggest their findings provide empirical support for four key propositions. These are: (1) students can describe helpful and unhelpful feedback; (2) the dimensions of developmental, encouraging and fair feedback can be used as an organising framework in understanding student perceptions of assessment feedback; (3) student perceptions were not significantly influenced by a range of personal, academic or affective variables; and (4)

developmental feedback was most strongly associated with students' perceptions of quality assessment feedback (p. 271).

Given the findings of previous research, and the fact that the views of students is central in a student focussed (centred) approach to teaching and learning (Watty et al., 2010), the objective of this study is to identify student perceptions and preferences as they relate to feedback, specifically in accounting education. The investigation forms part of a project funded by the ALTC (Australian Learning and Teaching Council) that investigated the perceptions of both teachers and students, both key stakeholders in accounting education. The views of students are analysed and reported in this paper.

3. Method

The instrument for this study was a survey questionnaire administered to undergraduate accounting students in Australia. Ethical clearance was obtained to ensure respondent confidentiality and well-being. The level of risk to subjects participating in this research was classified as 'No risk'.

Students selected to participate in the survey were studying an accounting subject at one of 12 universities including: four Group of Eight¹ (n = 1309), three rural (n = 245) and five urban (n = 1157) from five Australian states (Victoria, South Australia, New South Wales, Queensland and Western Australia). Students were enrolled in a variety of accounting subjects, from first through to final year. Most students were studying for an Accountancy or Business degree comprising a typical academic component of three years full-time or six years part-time.

¹ The Group of Eight (Go8) is a coalition of leading Australian Universities, intensive in research and comprehensive in general and professional education.

The data was collected from students attending a normal lecture towards the end of the semester (Weeks 12 and 13 in most cases) when a larger proportion of students come to classes, and by which time most formal feedback has been provided to students. The data were analysed using Excel 2007 and SPSS version 14.

Questionnaire development

The questionnaire was composed of four main sections. Section A sought demographic attribute information such as gender, age, mode of study, university location and academic major. Section B explored students' perceptions of current feedback practices in the accounting unit currently being undertaken. Sections C and D explored perceptions and preferences for feedback within the learning process from a more general educational frame of reference, not just in relation to their particular accounting subject. Respondents were asked to indicate their level of agreement with statements on a five point Likert scale. Some questions asked about frequency of events (1 = Never to 5 = Always); others asked about levels of satisfaction (1 = Very dissatisfied to 5 = Very satisfied); others asked students to indicate their level of agreement with particular statements (1 = Strongly disagree to 5 = Strongly agree). Provision for additional comments from respondents was also included in all sections of the questionnaire.

The research instrument was designed to measure student perceptions about feedback in general, their preferences for various forms of feedback and their views on various aspects of the feedback they currently receive. The questionnaire was developed using a three-stage process recommended by Zikmund and Babin (2009). First, the research team reviewed the feedback literature to identify important known issues. Second, focus groups using a range of undergraduate accounting students at six different universities around Australia were conducted by project team members.

The focus group discussions were prompted by questions such as, “What types of feedback do you like?” and, “How important is the timing of feedback?” but participants were also invited to discuss any issue they deemed appropriate. The focus groups lasted approximately one hour. All sessions were audio-taped and reviewed independently by three project team members. Each reviewer used thematic groupings to reveal nuances and themes that were then discussed and further refined at a meeting of the reviewers.

In the third stage of questionnaire development a draft questionnaire was created using findings from the literature and feedback from the focus groups. This draft was piloted with a group of accounting academics, a project Reference Group and a number of students. Using feedback from the pilot, the questionnaire was further refined to create the final version.

Data collection and demographic results

Data was collected during regular classes of accounting subjects at 12 universities near the end of semester. Questionnaires were completed in the period September-November of 2008. The questionnaires were administered by staff members not directly connected to teaching the target students.

A total of 2711 students completed the questionnaire. We note that a response bias may exist because only students who attended the classes were able to respond. Table 2 provides details of demographic attributes of the respondents.

[Table 2 here]

Our sample is representative of the full-time undergraduate student cohort, where females outnumber males. In addition, consistent with enrolment trends in business courses, there is a large presence of international fee-paying students.

4. Results - Student perceptions about various aspects of feedback

In this section we first report on the overall level of Australian accounting students' satisfaction with feedback. We then report results that relate to features of feedback that previous research indicates are important: individualised, diverse, detailed, constructive and timely. In each case we report the student preferences and their perceptions of the current feedback they receive. We also report significant differences between the cohorts defined by the variables year level, gender, type of attendance, age and first language (see Table 2). For each comparison the p-value from two-sided Z-tests for proportions is shown in brackets.

Satisfaction with feedback

Table 3 shows the distribution of responses to the question, "Overall, enough feedback is provided".

[Table 3 here]

The results in Table 3 provide a blunt message: approximately one third of accounting students in Australia are not satisfied with the feedback they receive. The sections below shed some light on the potential reasons for this result.

Older students tend to be more satisfied with the feedback received. For example, 43.7 per cent of students aged 26 or over broadly agreed that enough feedback was provided, compared with 26.4 per cent of students aged 21 or under ($p < 0.001$).

A lower proportion of students whose first language was other than English reported that they broadly disagreed with the statement, "Overall enough feedback is provided". Of native English speakers, 34.8 per cent disagreed with the statement while 26.3 per cent of students whose first language is not English disagreed with the statement ($p < 0.001$).

Individualised feedback

The most common response (approximately 70 per cent of responses) from students to the open-ended question, "Briefly describe your most desirable form of feedback and what makes it effective", related to individual forms of feedback, especially in verbal form. Typical comments were:

"If I have any questions, then I can contact the lecturer and discuss it verbally." (Student 3.3)

"Verbal, face-to-face feedback where discussion is possible." (Student 29.2)

"Verbal feedback individually or in class - opportunity to clarify understandings (easier & better quality communication when it is 2-Way)."
(Student 15.3)

Other studies have reported that students see this dialogue nature of feedback as important. Our empirical study provides evidence that accounting students in Australia are no different in this regard. Other results supporting this finding from (quantitative) questions are shown in Table 4. The first two rows of the table show preferences of students for individualised feedback; the bottom three rows show the frequency with which students currently receive various forms of individualised feedback.

[Table 4 here]

The results demonstrate that, in general, students report they are currently not receiving the individualised feedback they prefer. Over 70 per cent of students broadly agree that feedback should be personalised or individualised, and over 85 per cent broadly agree that it should include the opportunity to clarify issues with teachers. However, only 32 per cent of students reported that they frequently or always receive individual written feedback and only approximately 16 per cent reported they frequently or always received individual verbal feedback. Relatively high proportions reported that they never receive individual feedback (of any form).

There were no significant differences between the cohorts listed in Table 2 with regard to preferences for individualised feedback. However, in relation to the current feedback practices some significant differences were found. First, a larger proportion of students aged over 21 ($p < 0.001$) and part-time students ($p = 0.047$) reported that they frequently or always received individual written feedback from teachers. Second, a larger proportion of students aged over 21 report that they frequently or always received individual verbal feedback from teachers ($p = 0.005$).

Detailed feedback

The first row of Table 5 summarises student responses to the question, “Feedback should be detailed”. The bottom row of the table summarises responses to the question, “Only a mark/grade given”.

[Table 5 here]

Over 80 per cent of students surveyed broadly agree that feedback needs to be sufficiently detailed. However, over 50 per cent of the students reported that they frequently or always received only a mark or grade. In fact, over 20 per cent stated that they *always* received this type of feedback. A mark or grade (only) will not

normally be sufficiently detailed to let students know where they have gone wrong and how to improve.

A significantly higher proportion of female students expressed a preference for detailed feedback ($p = 0.002$). A higher proportion of older students reported that they ‘Rarely or never’ received only a mark or grade ($p = 0.04$). A higher proportion of third year students reported they ‘Frequently or always’ received only a mark or grade ($p < 0.001$).

Constructive feedback

The information on the first four rows of Table 6 below show the distribution of responses to questions related to the constructive nature of feedback. The first row shows the distribution of responses for the general question, “Constructive feedback is useful”. The next three relate to questions about particular aspects of constructive feedback: Related to goals, Focus on where the students went wrong and Preparation for future assessment tasks.

The last three rows of Table 6 show the distribution of responses to three questions that asked students about the frequency with which they received constructive feedback (or otherwise). The first row shows results for, “Only a mark/grade given”, feedback that would not normally be considered constructive. The other two rows relate to feedback provided early in the semester and prior to submission, both of which relate to the potential use of feedback to help students prepare for future assessment tasks.

[Table 6 here]

The information on the first summary row of Table 6 shows that over 60 per cent of students broadly agree that feedback should be constructive; the next three rows

show that large proportions of students identify that particular aspects of constructive feedback are important to them.

However, the last three rows of Table 6 show that, in general, students do not currently receive enough of these forms of potentially constructive feedback. Over 50 per cent of students receive only a mark or grade, feedback that, as noted above, would not normally be considered constructive. The last two rows show the majority rarely or never receive early feedback.

Unlike results for features discussed previously, more significant differences were found with regard to expressed preferences. Smaller proportions of male students ($p < 0.001$) and students aged 26 or over ($p = 0.02$) expressed a preference for feedback when the teacher focuses on questions students got wrong. Female students ($p = 0.002$) and students whose first language was English ($p < 0.001$) expressed a preference for feedback that helps students to see why they received a particular grade.

In regard to current practice, a higher proportion of male students ($p = 0.002$) and students aged 26 or more years ($p = 0.03$) reported they ‘Frequently or always’ received feedback early in the semester, while a lower proportion of first year students reported they ‘Rarely or never’ received this type of feedback ($p < 0.001$). A higher proportion of third year students ($p < 0.001$), part-time students ($p = 0.009$), female students ($p = 0.03$) and native English speaking students ($p < 0.001$) reported they ‘Rarely or never’ received feedback prior to submission.

Timely feedback

We asked students their level of agreement with the statement, “Feedback should be provided consistently and regularly”. The first row of Table 7 shows the

distribution of responses to this question. The other rows in Table 7 summarise responses to questions that relate to the timeliness of feedback students currently receive.

[Table 7 here]

Over 80 per cent of respondents agreed that feedback should be provided consistently and regularly. However, the results in the bottom five rows of Table 7 show that most students report receiving feedback only sometimes (at best) on most measures of timeliness.

Another question (not shown in Table 7) provides important additional details about timeliness of feedback: we asked students about the timeliness of feedback that makes it most effective. In response, most (nearly 75 per cent) reported that feedback is most effective when received within one week of submission. However, as Table 7 shows, less than 25 per cent of students report that they frequently or always receive feedback within one week of submission. In fact, over 40 per cent report that they *never* receive feedback within *two* weeks of submission. Clearly, there is a significant difference between what most students want and what they receive as far as the timeliness of feedback is concerned.

A significantly higher proportion of female students ($p < 0.001$) and native English-speakers ($p = 0.001$) expressed a preference for feedback to be provided consistently and regularly. In regard to current practices, some cohort differences with regard to feedback received early in the semester or prior to submission was mentioned previously. In addition, significantly higher proportions of third year students ($p < 0.001$), students aged over 21 ($p < 0.001$), part-time students ($p = 0.01$) and students whose first language is English ($p < 0.001$) reported they 'Rarely or

never' received feedback on submission (from an online test bank). A significantly lower proportion of first year students reported they 'Rarely or never' received feedback within one week of submission (to the class as a whole) ($p < 0.001$) while a significantly higher proportion of students aged 26 or over ($p < 0.001$) and part-time students ($p = 0.04$) reported that they 'Frequently or always' received feedback of this type. A higher proportion of male students ($p = 0.01$), students aged 26 or over ($p = 0.03$) and part-time students ($p = 0.03$) reported they 'Frequently or always' received individual feedback within two weeks of submission.

Diverse feedback

Table 8 summarises the perceptions of students about various types of feedback and its usefulness.

[Table 8 here]

Table 8 shows that a relatively large proportion of students find each type of assessment feedback useful. This is not surprising given the link between effective quality feedback and student learning. In addition, this finding reflects the wide range of learning styles of students and the wide range of subjects they undertake. Different types of feedback will suit different students and different units.

Some significant cohort differences were found. For every form of feedback listed in Table 8, a larger proportion of native English speakers than non-native English speakers broadly agreed that the feedback was useful (p values vary from 0.04 to less than 0.001). A higher proportion of female students broadly agreed that individual feedback ($p < 0.001$), sample answers posted online ($p < 0.001$), written feedback ($p = 0.006$) and model answers ($p < 0.001$) has useful features. A higher proportion of part-time students broadly agreed that handwritten feedback ($p = 0.003$), feedback to

the whole class ($p = 0.02$) and a mark or grade ($p = 0.01$) is useful. Finally, a higher proportion of students aged 26 or over broadly agreed that a mark or grade is useful ($p < 0.001$).

However, although relatively large proportions of students find the various types of feedback listed in Table 8 useful, the findings below indicate that students do not receive a large variety of feedback throughout their program.

The measure of 'Variety of feedback' we use is based on responses that students gave to questions asking about the frequency (Never, Rarely, Sometimes, Frequently, Always) with which they received the following different types of feedback:

- Mark or grade only
- Individual written
- Individual verbal
- Feedback to the whole class (within one week of submission)
- Automated feedback from a test bank

For each student, the 'Variety of feedback' they receive is then the number of types of feedback that they reported receiving at least 'Sometimes'. Thus, for each student 'Variety of feedback' is either 0 (little variety), 1, 2, 3, 4 or 5 (most variety). Analysis of this 'Variety' variable showed that 54 per cent reported they received three or more of the five types of feedback at least sometimes. However, only 11 per cent of students reported that they received all five forms of feedback at least sometimes.

5. Discussion and suggested actions for improvement

Given the findings reported in this paper, we are able to answer the two research questions:

RQ1: To what extent are Australian undergraduate accounting students satisfied with feedback they receive? *The findings reported in the section ‘Satisfaction with feedback’ suggest the answer is that, in general, students are quite dissatisfied with the feedback they receive.*

RQ2: Which aspects of assessment feedback do Australian undergraduate accounting students prefer? *The results reported in this paper indicate that students prefer individualised and constructive feedback that is sufficiently detailed and provided in a timely manner.*

These findings accord with those of previous research including Nicol and McFarlane-Dick (2004) Black and Wiliam (1998) and Gibbs and Simpson (2005). There is also a diverse range of feedback that students prefer, which, as noted previously, is probably a reflection of the wide range of learning styles. This finding concurs with Struyven et al. (2005) whose findings indicate students prefer alternative assessment to the traditional exam and essay. However, Struyven et al. (2005) warns against assuming that one type of assessment is better than another and concurs with Birenbaum (1996) that traditional and alternative assessment (and the related feedback) should be viewed as complementary rather than contradictory.

The research reported in this paper provides evidence that accounting students value what the literature informs us is best practice across a variety of disciplines. The challenge now is to consider how academics can develop their practice to reflect the literature and improve the perceptions of students. Below we present some ideas and suggestions for improved feedback for accounting academics to consider. We frame these suggestions as five actions to assist in the provision of quality feedback designed to improve the learning outcomes for students.

However, before doing so we acknowledge some of the unique contextual factors associated with accounting education, namely; large student enrolments, a high percentage of students from non-English speaking backgrounds and high student/staff ratios. While each of these factors will impact the suggested actions to varying degrees, this should not detract from the credibility of the actions that are based on the literature and responses from over 2600 undergraduate accounting students who participated in the research reported in this paper. We provide some evidence that change is possible by comparing results for different institutions.

Individualised feedback

Over 70 per cent of students surveyed expressed a preference for personalised feedback. From these responses, over 85 per cent expressed a clear preference for such feedback because it helps students clarify issues with teachers. Within this context personalised feedback clearly aligns identifiable learning outcomes with the reward system (high grades and other academic accolades) for students.

Individual feedback can be provided in written or verbal form. However, from the comments we received, it is clear that many students would most prefer the feedback to be one-on-one and verbal. This finding agrees with the notion that students want feedback to be part of a dialogue with their teachers (Nicol and Macfarlane-Dick, 2004). McCune (2004) suggests reducing the over-emphasis on written feedback on the basis that oral feedback can be more effective. Communicating in this manner supports the notion of collaboration between staff and students with the primary goal of improving the learning outcomes (Yorke, 2003).

There are many ways of providing students with opportunities for dialogue: student 'drop in times', which enable access to individual staff members, and tutorials

are perhaps the most obvious mechanisms. It is interesting to note the following results from another of our questions (not reported above) in which we asked students about their level of satisfaction with the feedback they receive for various types of assessment tasks. The results are presented in Table 9 below.

[Table 9 here]

Examination of the second-last row of Table 9 shows that only 51 per cent of the students surveyed were broadly satisfied with the feedback they receive in tutorials, despite this being the forum where we might expect the individualised dialogue-type feedback that students prefer to occur. This result suggests that one way of putting the ‘individualise feedback’ action into practice might be to modify the design and delivery of tutorials.

Technology also has a role to play in providing individualised feedback. In this research we identified that staff use technology to relay individual comments to students with software packages that allow students to receive comments on MP3 players, I-Phones and the like.

There is evidence that improvements are possible, because there is considerable university-to-university variation in what the students reported they receive. For example, although overall only 32 per cent of students reported they frequently or always receive individual written feedback (see Table 4), further analysis of the data shows that at two universities the proportion of students who reported frequently or always receiving this type of feedback was over 50 per cent. Further, while overall only 15.9 per cent of students reported they frequently or always receive individual verbal feedback, at the same two universities over 25 per cent of students reported receiving this type of feedback frequently or always.

Detailed feedback

Feedback should be sufficiently detailed and clear for students to understand the message. Our results indicate serious issues with current practice with regard to ‘detailed feedback’. A large proportion of students reported they frequently receive only a mark or grade, and over 20 per cent received nothing else. A possible explanation for this is that many students might not have done assessment tasks that lend themselves to detailed (and constructive, see the next section) feedback, possibly because, as Table 2 shows, a large proportion of the students were in their first year. (Our survey was, however, conducted in the final weeks (11-13) of the normal academic cycle so we would expect that all students would, by that time, have all received more than a mark or grade as feedback.) If true, the ‘large proportion of first years’ explanation would point to some significant shortcomings in assessment regimes because new students probably require *more* individualised feedback as many move from a secondary to post-secondary mode of instruction and learning.

By looking at the variation across universities there is evidence that improvements with respect to provision of detailed feedback is possible. For example, although overall over 50 per cent of students reported they frequently or always receive only a mark or grade (see Table 5), further analysis shows that at one university only six per cent of students reported this. Over 30 per cent of students at each of the other universities reported they frequently or always receive only a mark or grade.

Constructive feedback

Constructive feedback defines what it is that the student needs to do and the actions needed to improve on the next occasion. This aligns with the idea of feedback acting as a roadmap, to guide students in the learning process, and the importance of

feedback (and assessment being of a formative nature). Carless et al. (2006) refer to the conception of learning-oriented assessment being a shift from assessment *of* learning to assessment *for* learning. Similarly, we can consider constructive feedback as feedback *for* learning rather than feedback *of* learning. The distinction is an important one.

Respondents reported they preferred constructive feedback that assists them in developing strategies for improvement. During staff interviews in this current research (conducted as part of the staff survey questionnaire development), one staff member used the roadmap metaphor in describing her perceptions of quality feedback. She asks her students to consider travelling to a new destination. Most students will need a road map to get to there. Feedback is like a roadmap that helps students to reach their learning goals. The map provides opportunities for students to travel directly to their goal, if that's what they want, or might suggest alternative routes. The map may also help some students decide it is all too hard and they are satisfied with imagining the destination rather than actually getting there.

It is therefore disturbing that only about 14 per cent of the students surveyed reported they received feedback early in the semester when the provision of formative feedback is most valuable.

It is also important to note that only about 10 per cent of students reported receiving feedback prior to submission, which suggests that generally accounting students are not given the opportunity to submit drafts of their work. This is related to the feed-forward idea outlined in Nicol (2009) and Jackson et al. (2006) that indicates, not surprisingly, that students want feedback to help them for future work. Although formal submission of drafts might normally have large resource implications, there are many other possible mechanisms for providing feedback prior to submission, such

as marking sample assignments in tutorials before submission as in the ASKe program developed Oxford Brookes University in the UK (<http://www.brookes.ac.uk/aske/>).

The results about the proportions of students at different universities who receive a mark or grade only (reported in the previous section) can be applied to 'constructive feedback'. One university had a much lower proportion of students reporting this type of feedback. In addition, over 30 per cent of students at a different university reported that they frequently or always receive feedback early in the semester (only 13.7 per cent across all universities). There was less university-to-university variation in the proportion of students who reported frequently or always receiving feedback prior to submission (maximum was 18 per cent at two universities, overall 10.8 per cent).

Timely feedback

Providing feedback quickly can be very resource-intensive, but it should be timely and provided as often as is necessary (and possible). In general, students prefer feedback within one week, but a large proportion report they never receive feedback within two weeks. Of course, timeliness of feedback is important for feedback to be constructive. That many students report receiving late feedback also supports the previous findings that the feedback is not sufficiently constructive.

There is considerable university-to-university variation in the data. For example, over 30 per cent of students at four universities reported that they frequently or always receive feedback within two weeks, and fewer than 15 per cent of students at three universities reported that they frequently or always receive feedback within two weeks (the proportion across all universities is 24.6 per cent).

Diverse feedback

Across a teaching program a variety of feedback (linked to a variety of assessment) should be provided to cater to different learning styles.

The dilemma teachers face with regard to 'diversity of feedback' is that they have classes comprising students with a diverse range of learning styles, approaches and preferences, with an associated diverse range of preferences for types of feedback. Possibly the best that accounting schools can do is adopt a whole-of-program approach (see Jackson et al. (2006, p. 21), and at least ensure their programs include a range of assessment tasks and a range of feedback mechanisms to recognise the diversity of students enrolled.

6. Summary

Quality feedback supports student learning in two important ways. First it helps students identify the gap between their current performance and the expected levels of achievement in the subject/course. Second, and often more difficult, is the provision of feedback that assists students to take actions or develop strategies to close the gap.

Australian accounting students prefer assessment feedback with the following features:

1. Timely: feedback should be timely and provided as often as is necessary (and possible within resource constraints).
2. Detailed: feedback should be sufficiently detailed and clearly communicated for students to understand the message.
3. Constructive: feedback should clearly define what it is the student needs to do, ie the actions needed to improve for the next assessment.
4. Individualised: feedback should be written in a manner that acknowledges students as individual learners. Comments should be focussed on student performance, not the individual.

5. Diverse: across a teaching program, a variety of feedback (linked to a variety of assessment) should be provided to cater to different learning styles. This requires a whole of program approach.

Identifying these actions is designed to assist academics to improve assessment feedback and student learning outcomes. Not all feedback will be able to accommodate each of the five actions because each is influenced by contextual factors, such as the nature of the subject, year level, student numbers, expert knowledge of staff (including tutors), resources and the like. The actions should therefore be read as suggestions; they are not prescriptive.

We recognise that some academics will suggest that given the high student numbers, increasing enrolments of students from diverse cultural and linguistic backgrounds and promotions systems that privilege research output over teaching quality, these actions are not possible. However, we have presented evidence that shows that some universities appear to be doing better than others with regard to providing the type of feedback preferred by students. Further research is needed to identify how these are linked to enhanced student learning outcomes. We contend that the actions detailed in this paper provide a basis for reflection and discussion about resourcing accounting schools and departments to a level that allows best practice in feedback in accounting education to flourish. The time for improvement, and the provision of resources to support improvement initiatives, is long overdue.

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Table 1. Course Experience Questionnaire – 2007 and 2008 results (bachelor graduates)

	Good Teaching Scale (mean per cent 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
<i>Banking and Finance</i>	<i>42.1</i>	<i>42.7</i>
<i>Information Systems</i>	<i>44.7</i>	<i>43.5</i>
<i>International Business</i>	<i>47.4</i>	<i>45.2</i>
<i>Business and Management</i>	<i>47.6</i>	<i>47.7</i>
<i>Economics</i>	<i>47.2</i>	<i>48.1</i>
<i>Human Resource Management</i>	<i>49.5</i>	<i>49.4</i>
<i>Marketing</i>	<i>47.7</i>	<i>50.0</i>
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

Table 2. Selected demographics of respondents

Year Level	Gender		Type of attendance		Age			First language	
	Male	Female	Full time	Part time	21 or under	22-25	26 or more	English	Other
1 st	553	593	1069	72	920	127	99	678	465
2 nd	302	457	724	39	518	183	66	359	403
3 rd	350	392	689	59	374	288	89	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% (254)	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 (Accessed 9 Feb, 2010)

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 3. Overall satisfaction with assessment feedback

Type of assessment task	Level of satisfaction*			
	Broadly disagree	Neutral	Broadly agree	
Overall enough feedback is provided (n = 2614)	31.0%	39.1%	29.8%	100%

* Students were asked to respond using a 5-point Likert scale. For reasons of parsimony, the summary of responses for 'Strongly disagree' and 'Disagree' have been combined and reported as 'Broadly disagree' and the responses for 'Strongly agree' and 'Agree' have been combined and reported as 'Broadly agree'.

Table 4. Preferences for individualised feedback and current practices

Feedback type/feature	Preferred			Current		
	Level of agreement reported by students (percentage)*			Frequency with which students receive feedback (percentage)		
	Broadly disagree	Neutral	Broadly agree	Rarely or never	Sometimes	Frequently or always
Feedback should be personalised (n = 2613)	3.8	23.7	72.5			
Individual feedback is better because I can clarify issues with teachers (n = 2609)	1.9	12.8	85.3			
Individual written feedback from the teacher on an assignment (n = 2333)				31.1	36.8	32.1
Individual verbal feedback from the teacher (n = 2485)				53.5	30.6	15.9
Emails from the teacher (n = 2519)				44.8	29.4	25.8

* Students were asked to respond using a 5-point Likert scale. For reasons of parsimony the summary of responses for ‘Strongly disagree’ and ‘Disagree’ have been combined and reported as ‘Broadly disagree’ and the responses for ‘Strongly agree’ and ‘Agree’ have been combined and reported as ‘Broadly agree’.

Table 5. Preferences for detailed feedback, and current practices

Feedback type/feature	Preferred			Current		
	Level of agreement reported by students (percentage)*			Frequency with which students receive feedback (percentage)		
	Broadly disagree	Neutral	Broadly agree	Rarely or never	Sometimes	Frequently or always
Feedback should be detailed (n = 2599)	1.9	16.4	81.7			
Only a mark or grade given (n = 2352)				18.6	31.2	50.2

Table 6. Preferences for constructive feedback, and current practices

Feedback type/feature	Preferred			Current		
	Level of agreement reported by students (percentage)*			Frequency with which students receive feedback (percentage)		
	Broadly disagree	Neutral	Broadly agree	Rarely or never	Sometimes	Frequently or always
Constructive feedback is most useful (n = 2593)	8.1	28.4	63.5			
Feedback should be relevant to goals (n = 2612)	4.9	32.5	62.6			
Learn more when teacher focuses on questions students got wrong (n = 2608)	3.3	16.1	80.5			
Feedback helps students see why they received a particular grade (n = 2616)	1.9	14.1	84.0			
Only a mark or grade given (n = 2352)				18.6	31.2	50.2
Feedback early in the semester (n = 2498)				53.9	32.4	13.7
Feedback prior to submission (n = 2444)				65.4	23.9	10.8

Table 7. Preferences for timeliness of feedback, and current practices

Feedback type/feature	Preferred			Current		
	Level of agreement reported by students (percentage)*			Frequency with which students receive feedback (percentage)		
	Broadly disagree	Neutral	Broadly agree	Rarely or never	Sometimes	Frequently or always
Feedback should be provided consistently and regularly (n = 2610)	1.8	16.8	81.4			
Early in semester (n = 2498)				53.9	32.4	13.7
Prior to submission (n = 2444)				65.4	23.9	10.8
On submission (from online test bank) (n = 2304)				47.7	26.9	25.4
Within one week of submission (to the class as a whole) (n = 2483)				45.5	33.7	20.8
Within two weeks (individual feedback) (n = 2463)				41.8	33.7	24.6

Table 8. 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.

Table 9. Overall satisfaction with assessment feedback

Type of assessment task	Level of satisfaction (percentages)			
	Broadly dissatisfied	Neutral	Broadly satisfied	
Essay/assignment	14.6	37.9	47.5	100%
Group work	14.3	43.8	41.9	100%
Online tests	12.9	40.2	46.9	100%
Oral presentation	14.2	49.7	36.1	100%
Portfolio	12.8	57.2	29.0	100%
Test (mid semester)	21.4	40.0	38.6	100%
Tutorial activities	13.9	35.1	51.0	100%
Overall	15.2	41.5	43.3	100%