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Accounting Students' Intentions and Expectations on Programme Evaluations: An Empirical Study

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ABSTRACT

Students were asked to evaluate faculty on a continual basis at most universities in Malaysia. However, students have varying perceptions about the purpose and usefulness of these evaluations. The purpose of this paper is to evaluate student feelings on the evaluations. This study, presents primary data collected by self-administered questionnaires involving a sample of 200 undergraduate accounting students. A random sample of accounting students from College of Business Management and Accounting, UNITEN will be polled about their intentions and expectations of the student ratings of lecturer. We used factors analysis with varimax rotation to factorize the fourteen variables on student intentions and expectation, cluster the variables into several underlying variables. This study will reveal interesting insights about student intentions and expectations as well as constructive ideas on how better to administer the evaluations and publish the results. Results can benefit not only business schools in UNITEN, but also other universities in improving the evaluation process and linking the results to other rewards and faculty improvement mechanisms.

Keywords: Accounting education, student evaluations.

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1.0 INTRODUCTION

Whitworth et al., (2002) stated that concerns have been raised in academia about the practice of using student evaluations to measure the performance on lecturers. Traditionally, student evaluation was used to evaluate teaching effectiveness to improve teaching methodology, but now have revolutionized as a tools for administrators to grade the lecturers. According to Stratton et al (1994) across time, student evaluations have changed from a voluntary tool used by lecturers to improve their teaching skills into a required process, on which administrators rely to measure teaching effectiveness for promotion and tenure decisions.

According to Chen and Hoshower (1998), student evaluations of teaching effectiveness have traditionally served two functions—as formative and summative measurements. Lecturers used student evaluation as formative measurements, as tools to modify their teaching practices, improve course content, format and structure. The summative measurement used by administrators to grade lecturers and to decide lecturers' tenure, promotion and pay raise decisions. In fact, Yunker and Sterner (1988) argued that student evaluations are the primary tool used by accounting administrators to evaluate teaching effectiveness.

As a result to this relying, Anderson and Miller (1997) has raised questions about whether student feedback is a valid measure of effective teaching, with many faculty arguing that there are many potential biases in the use of student evaluations. Morgan et al., (2003) stated that prior research in the education literature finds that many lecturers believe student evaluations are simply a popularity contest and have no relation to effective teaching. Moreover, Morgan et al., (2003) also argued that many lecturers are questioning on the factors beyond their control in student evaluations and if administrators want to use student evaluations as a primary measure of teaching effectiveness, lecturers should agree that student evaluations are a valid measure.

Ahmadi et al., (2001) further raised the issues on validity by stated that some researchers found evaluation by students to be invalid, questioning whether their students who are not trained in the course material can adequately judge the class or its methods. Simpson (1995) stressed out that the issues of teaching effectiveness are difficult to identify and nearly impossible to validly measure. Furthermore, many lecturers believe that students are unable to evaluate effective teaching and should not be allowed to do so. Yunker and Sterner (1988) gave a very negative statement by stated that student evaluations are simply a popularity contest and are not related to teaching effectiveness.

However, beside many negative arguments on the validity of student evaluations, Whitworth et al., (2002) found that research studies in general have shown student evaluations can be statistically reliable, which means that the evaluation instruments accurately measure what they are designed to measure. The same view were shared by Timpson and Andrews (1997) by arguing that there is strong agreement in the literature that student evaluations are a valid and reliable tool when used to evaluate effective teaching. These were further supported by Morgan et al., (2003) by stated that most accounting administrators believe students can reliably evaluate teaching effectiveness, although they suggest using supplemental information to control for potential bias in the student evaluation process.

In this study, we focused on the student intentions and expectations in evaluation process on lecturer effectiveness. The same topic had been studied by Al-Issa and Sulieman (2007), but we will further detailed by using factors analysis with varimax rotation to factorise the variables and to assess relative importance of the student intentions and expectations in overall student evaluations on lecturer effectiveness.

1.1 Significance of the Study

In short, there are many more arguments by researchers on the validity of the student measurement. The measurement its self are very subjective depend on student intentions. According to Pounder (2007), students will ranked the lecturers' lower as a punishment for poor teaching performance. The most important point in this statement is students do relying on student evaluation to evaluate lecturer's effectiveness. Regardless on the issues of validity, the point of view of the students during evaluation process should be seriously highlighted. This paper was intended to evaluate accounting students' feelings on the lecturer evaluations at the Universiti Tenaga Nasional (UNITEN).

This study is divided into five sections. Section one is about introduction for the study. Section two discusses a review of previous research relevant issues on nature student evaluations, the validity of student evaluations and students' perception on student evaluations. Section three highlights the methodology used in our research. Section four present the study findings and section five elaborates our conclusions and discussion of findings.

2.0 LITERATURE REVIEW

A student evaluation being practice in Malaysia is normally a questionnaire paper, which requires students to rank the teaching effectiveness of the lecturer's. Wright and O'Neil (1992) stated that teaching effectiveness is measured through some form of student questionnaire that has been specifically designed to measure observed teaching styles or behaviors. Most university used Likert-like scale from 1 for poor to 5 for excellent. The questionnaire normally asked the students on few aspects such as the course objective, methodology used by the lecturer's, the assessment given and lecturer's attitude in helping students to pass the course. The overall score will be passed to the respectively lecturer for their acknowledgement and self-assessment on their teaching effectiveness. Administrators normally will use the report for administration decision such as for rewards and hardly to say, also as punishment. However, the evaluation is considered as confidential and will not disclose to the students. Thus, the students normally do not know what exactly happen after the evaluation is fill up.

According to Marsh and Roche (1993) student evaluations of teaching effectiveness are commonly used to provide (1) formative feedback to faculty for improving teaching, course content and structure; (2) a summary measure of teaching effectiveness for promotion and tenure decisions; and (3) information to students for the selection of courses and teachers. Ahmadi et al., (2001) stated that student evaluations are widely used for a variety of reasons, but most of which focus upon lecturer and administrative purposes. Lecturer used the student ratings for feedback concerning on teaching methodology, which will become indications for the strengths and weaknesses in the courses and programs.

Even though the evaluation is crucial and widely been used, but Simpson (1995) stated that student evaluations were the most controversial source of information used to evaluate teaching effectiveness. Chen and Hoshower (1998) found that most research on student evaluations of teaching effectiveness often raised up the issues on the development and validity of an evaluation instrument, the validity and reliability of student evaluations in measuring teaching effectiveness and the potential bias of student ratings.

Anderson and Miller (1997) stated that the increased reliance on student evaluations has raised questions about whether student feedback is a valid measure of effective teaching, with many lecturers arguing that there are many potential biases in the use of student evaluations. From the past researchers, Hills (2009) found that evaluations may be affected by a wide range of traits,

including student motivation to engage in the evaluation process, the level of student experience with the evaluation process and student demographics such as major, gender and graduate or undergraduate status. Snyder and Clair (1976) found evidence to support the notion that a teacher can get a "good" rating simply by assigning "good" grades. Merritt (2008) further stressed out that conventional student evaluations are strongly influenced by a lecturer's smiles, gestures and other mannerisms, rather than the lecturer's knowledge, clarity, organization or other qualities more clearly associated with good teaching.

Hill et al., (2009) found student's characteristics such as underclassmen and upperclassmen would concern differently on grading, appropriateness of workload, relevancy of materials and exams, and participative. Whereas, Foote et al (2003) stated that students apply evaluation criteria differently depending on the lecturer's style. Clayson and Haley (1990) found students perceived the lecturer's personality was twice as strong of a predictor of evaluation scores as that of any other course metric. Chonko et al., (2002) found that students preferred for lecturer's who can make course interesting and a lecturer's who is helpful. Ahmadi et al., (2001) found that lecturers with a better sense of humor were rated higher. Smith and Kinney (1992) found that the age and experienced lecturers tend to receive more positive student evaluations. Even for the dressing, Carr et al., (2009) found that students tend to rate more positively when the lecturer's attire more casual.

On the impact of student evaluations to lecturer, Morgan et al., (2003) gave negative statements by stated that lecturers believe that they can improve their ratings on student evaluations by lowering the standards in their courses or giving higher grades for less work. Thus, Calderon et al., (1997) added that, if the lecturers believe they can improve their ratings on student evaluations by reducing the standard of courses, then they will lower the standards of their courses. Stratton et al., (1994) also stressed out the negative impact on student evaluations that can result lecturers changing their behaviour in an attempt to improve their ratings. Hills (2009) concluded that from the past research, student evaluations reinforce desired behaviour rather than measure true effectiveness.

However, on top of that Marsh et al., (1975) found student evaluations are valid measures of instructional quality based on studied of 'instructional quality based on performances on standardized final examinations'. Later, Marsh (1984) used the construct validation approach in evaluating student ratings as a measure of teaching effectiveness, maintaining that teaching effectiveness is multifaceted with no single criterion of effective teaching. His study emphasized the

inconclusiveness of student evaluations in general, but still stated that they are useful, but should be used with caution.

Hills (2009) stated that from the past research, what students expect from a lecturer and course are not always reflected in evaluations. This means that there was a gap expectation between student, lecturer and administrator on student evaluations. Chen and Hoshower (1998), suggest that since student ratings are used as the primary measure of teaching effectiveness, active participation and meaningful input from students are critical factors in the success of a teaching evaluation system. Marsh (1984, 1987) found a significant linkage between student attitudes toward the evaluation of teaching effectiveness and the success of a teaching evaluation system.

Based on these literatures, we concluded that even though there are many biasing factors in student evaluations and a great potential it can be manipulated by the lecturer to get preferred result, but the issue on students desire when completing the evaluation should also be highlighted. To date, there are many research studied on biasing factors and the validity measurements, but few on the students intention during the evaluations. Thus, the purpose of this paper is to evaluate student intentions and expectations on the student evaluation during the evaluation process.

3.0 METHODOLOGY

A questionnaire was developed based on tested questionnaire by past researchers and also by Al-Issa and Sulieman (2007). We chose fourteen questions on student's intention and expectation on student evaluations. The wordings of the questionnaire have been altered to meet local English standard. The survey polled students on the overall student evaluations on their intentions and expectations and general demographic questions. Wallace and Wallace (1998) suggested that the level of student experience was among the important factor in the evaluation process. Based on this suggestion, we have decided to choose only third-year accounting undergraduates as a sample. We believe that two years experienced which they already have in completing student evaluations and with another two years to go to complete the studies, their main concerned on student evaluations is very high.

Primary data are collected by self-administrated questionnaire involving a sample of 160 third-year undergraduate accounting students. We managed to collect 158 questionnaires, which represented a response rate of 98.75%. However, we discarded 20 questionnaires because of incomplete information

and effortless answering. Thus, a total number of 138 usable questionnaires were obtained and analyzed. Respondents were asked to indicate the extent to which they agreed with each question on a 5-point Likert-type scale (5 = "strongly agree"; 4 = "agree"; 3 = "not sure"; 2 = "disagree"; 1 = "strongly disagree"). The same scale was used by Al-Issa and Sulieman (2007).

The collection of data was done during the last two weeks of the semester. At that time, all the students have already filled up the student evaluations for the lecturer. We have visited the classes at the end of class and administer the questionnaire. The students were explained about the purpose of questionnaire and confidentiality of respondents. The students were given up to 10 minutes to complete the questionnaire.

We used the statistical method in analyzing overall student's intentions and expectations on student evaluations for ranking lecturer. We choose factor analysis due to it attempts to bring intercorrelated variables. More specifically, the factor analysis will reduce "the dimensionality of the original space and to give an interpretation to the new space, spanned by a reduced number of new dimensions which are supposed to underlie the old ones" (Rietveld & Van Hout, 1993). Scale reliability analysis was used to measure the internal consistency and the generally agreed upon lower limit for the Cronbach's alpha was set at .70 (Nunnally, 1978: Hair et al., 1998). Factor analysis with varimax rotation method will factorize the 14 variables on intentions and expectations variables into a set of composite factors; eigenvalues equal to or greater than 1 were considered significant and chosen for interpretation, while factor loadings equal to or greater than 0.5 were chosen for analysis (Hair et al., 1998).

4.0 FINDINGS

This finding is based on 138 respondents among undergraduates' students. From Table 1 shows age distribution, on which 67% of respondents are age below 22 years and the remaining are above 22 years. Female undergraduates represent 80% of respondents while the remaining of 20% are male respondents. Majority of respondents, which represent 81% of the respondents are Malay, while the others of 19% are Indian, Chinese and Punjabi. In term of CGPA result, 19% of respondents get CGPA between 2.00 – 2.49, 12% get between 2.50 – 2.99, 42% get between 3.00 – 3.49 and 27% get above 3.50.

Table 1: Profile of Respondents

	N = 138	(%)
Age		
Below 22	93	67%
Above 22	45	33%
Gender		
Male	27	20%
Female	111	80%
Race		
Malay	112	81%
Non-Malay	26	19%
CGPA		
2.00 – 2.49	26	19%
2.50 – 2.99	16	12%
3.00 – 3.49	59	42%
3.50 Above	37	27%

We run the factor analysis and varimax rotation to analyze the 14 variables on intentions and expectations variables. They explained 59.2% of the overall variance with Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy of .758, which was higher than the recommended index of .60 (Hair et al., 1998) and the Barlett Test of Sphericity was 806.260 (p = .000). It means that there are intercorrelations among the variables.

Table 2: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.758
Bartlett's Test of Sphericity	Approx. Chi-Square	806.260
	Df	91
	Sig.	.000

In extracting the numbers of factors, latent root criterion is used. According to Mohd Dali et al., (2008) this is the most commonly used technique and simple to apply either to component analysis or common factor analysis. In this criterion, only the factors having latent roots or eigen values of greater than 1 will be considered as significant. All factors which are having eigenvalues lower than one will be disregarded.

Results as shown in Table 3 suggested that 3 factors with an Eigen-value of greater than 1, with 11 variables were abstracted for interpretation of the scale. The remaining three variables were excluded in the subsequent analysis as their results were not significant. The named the three factors as 'Student's Objectives' (4 items), 'Action Expectation' (4 items) and 'Improvement Expectation' (3 items). The reliability tests indicated that the Cronbach's Alpha of the three factors ranged from 0.792 to 0.858 that were greater than the recommended significant level of 0.70 (Nunnally & Bernstein, 1994). Thus, a good internal consistency among the variables within each factor was found.

Table 3: Rotated Component Matrix[a]

When completing the evaluation of lecturer	Factor loading	Communality	Eigen-value	% of var.	Cum. Var. %	Cronbach's
Factor 1: Student's Objectives (mean =3.79)			4.460	21.3	21.3	.819
I am done seriously	.823	.717				
I am done objectively	.774	.615				
I think the results are important	.766	.649				
I think they really care about what I think on teaching methods	.657	.386				
Factor 2: Action Expectation (mean =3.13)			2.479	20.5	41.8	.792
I think lecturer's salary should be affected	.819	.713				
I think lecturer's salary will be affected	.767	.649				
I think lecturer's advancement will be affected	.756	.685				
I think lecturer's advancement should be affected	.710	.596				

Factor 3: Effectiveness Expectations (mean =3.84)			1.345	17.4	59.2	.858
I think lecturer's future teaching performance should improve	.822	.758				
I am actually helping them improve teaching effectiveness	.731	.749				
I think lecturer's effectiveness will be changed	.601	.625				

5.0 CONCLUSION AND DISCUSSION

Research on student evaluations always is a very interesting topic to be explored. Many researchers have come out with an unique result and recommendation on how to overcome the crisis of the evaluations. Most of the researchers concentrate on the validity measurement since there are lot of issues on biasing factors were found during student evaluations. On top of that, the primarily purpose of student evaluation, which is to improve teaching effectiveness should not be ignored. In the same way, students point of view of what they intent and expect from the evaluation should also be taken into consideration.

In this study, the fourteen variables from the past literature were factorised into three underlying variables which we named as student's objectives, action expectation and improvement expectation. Even though all the means showed result below four, which is not sure, but the result between three is expected since the evaluation results are considered as confidential by most universities. As stated by Crumbley et al., (2001) that the students were not fully aware of the implications of their evaluations for university administrators and lecturers and Hills (2009) suggested that from the past research, what students expect from a lecturer and course are not always reflected in evaluations, thus Crumbley et al., (2001) raised the question of whether students were motivated to take the evaluation seriously. Thus the result between three is already expected.

From the three underlying variables, improvement expectation showed the highest means indicate that the students are really cares about the teaching effectiveness of the lecturer. These finding aligned with Crumbley et al., (2001) that students believed that their assessments were an effective means of voicing their opinions about teaching. The result also shown students are serious and

objective when completing the evaluation. This might due the improvement expectation that they hope by filling the form. Lastly, action expectation gets the lowest mean among the variables.

Although most of the research focused more on the validity measurement and biasing issues, this study found that, students in most cases are serious and objective when completing the evaluation for lecturers. Most important is that, the students hope they can improve lecturer's effectiveness through the evaluation process. As stated by Stratton et al., (1994) student evaluations initially was a voluntary tool used by lecturers to improve their teaching skills, however it was moved as primary tools used by management to evaluate lecturers teaching effectiveness. Worsens, it has been used by administrator as a tool to rewards and punishes the lecturers. As consequences, for some lecturers they will manipulate the system to retain their egotism and pride among the colleagues. Thus, the pure intentions on what students' desire become secondary issues in student evaluation process.

As today reality in university environment, lecturers are busy with research activities which are valued by most administrators as the main contribution for promotion, leaving teaching effectiveness as among lease important factors. Therefore for administrator, they take a quick solution by solely using student evaluation as one of their indicators for lecturers' performance. As for lecturers, since the evaluation is among the lease important factors and can be manipulated to get desire result, it is not worth for them to put extra effort on this matter. As a result, the pure intention on what students expect through the evaluation process would never be implemented.

In conclusion, student evaluation should reflect three parties; the student, lecturer and administrator. However for lecture and administrator, we can say that the purpose of evaluation 'had fled from the platform'. Student evaluation is seen as one of the 'routine process', rather than a process to improved lecturer effectiveness. But not for the students, as they still perceive student evaluation is a correct path to the express their opinion toward improving lecturer effectiveness.

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