RESPONDING TO STUDENT PERCEPTIONS OF EDUCATION QUALITY IN ECONOMICS AND ACCOUNTING COURSES*

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ABSTRACT

The Course Experience Questionnaire (CEQ) is becoming increasingly important in assuring the quality of learning and teaching outcomes in the Australian University System. Universities are now under increasing pressure to improve the CEQ outcomes of their programs. The challenge is to do this in a way that delivers real benefits for students rather than simply to meet administratively set targets. Using the CEQ, this paper examines student perceptions of the quality of accounting and economics education at the University of Western Sydney (UWS) over the period 1998-2008. The connection between overall student satisfaction and good teaching is explored as is the value added by various changes made at UWS in response to student perceptions of education quality over the 11-year study period. Some conclusions are drawn and recommendations made about how CEQ data can be used to enhance the student experience in ways that impact real education outcomes.

Keywords: education quality, student feedback, course experience questionnaire.

JEL classifications: A20, A29, I23

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ISSN 1448-448X © Australasian Journal of Economics Education
1. INTRODUCTION

Over the last 15-years, the Australian tertiary education sector has seen dramatic changes that have had a significant impact on the university learning experience of students. In the past, most universities have followed the traditional single campus university structure where all the teaching, research and administrative units are located in one place. However, with population growth and the expansion of the geographical area of cities, it becomes necessary to either extend the activities of an existing university to other locations, start new universities or to merge and/or convert existing higher education institutions into universities. Unlike the traditional single campus model, many Australian universities now operate across multiple, often geographically dispersed, campuses.

The proliferation of multi-campus universities has led to a growth in student numbers. Accompanying this growth in student numbers is an increasing diversity amongst the student population (McKenzie & Gow 2003). University students today display a range of prior experiences and varying levels of previous education, they express diverse needs and exhibit different levels of academic potential from each other. Hence, the challenge for Australian universities is to cater to this changing and heterogeneous population of students to provide them with an effective university learning experience.

Processes to catalogue the student experience play an important role in measuring institutional performance such as teaching effectiveness. A part of the Australian Graduate Survey (AGS), the Course Experience Questionnaire (CEQ) is an attitudinal survey of students’ perceptions of their tertiary education experiences. Measures derived from the CEQ can provide information as to whether an institution has provided a high quality learning experience to students. In addition, part of a university’s income stream comes from funds allocated by the Federal Government based on a range of indicators that includes CEQ outcomes. Therefore, the improvement of student assessment feedback has the potential of influencing university income.

In addition to learning importance associated with improved learning outcomes, improving business and commerce education (including accounting and economics) is important nationally. Department of Education, Employment and Workplace Relations (DEEWR) statistics for 2008 indicate that there were 127,111 commencing students in management and commerce (29.6% of
commencing student load in that year) and 317, 353 enrolled students in total, making management and commence the single, largest field of education (DEEWR, 2009).

The University of Western Sydney (UWS) is an example of a large metropolitan multi-campus university with a diverse student population. Approximately half of the University’s commencing students in any year are first in family to attend university. The University operates across five campuses in the Greater Western Sydney region; Parramatta, Blacktown, Campbelltown, Penrith and Bankstown. Undergraduate business and commerce degrees at UWS are simultaneously offered across four campuses and are taught by a team of lecturers and tutors. The team prepares the unit outline for the unit and a unit co-coordinator oversees the running of the unit across all campuses.

This paper examines student perceptions of the quality of accounting and economics education at UWS using the CEQ over the period 1998-2008. The analyses focus on students’ perception of good teaching and overall satisfaction with their undergraduate degree program. The connection between good teaching and overall satisfaction is explored and the various changes employed by UWS to improve teaching practice in the face of student diversity and a multi-campus environment are identified.

2. HIGHER EDUCATION IN AUSTRALIA

Twenty years following the Dawkins higher education series of reforms, the Australian higher education sector embarked on a new series of changes with the publication of the final report of the Bradley Review panel in December 2008.\(^1\) Charged with identifying strategies to strengthen the long-term national and international positioning of Australian higher education, key points among the forty-six recommendations made by the Review panel included the establishment of a national regulatory framework to ensure consistency in the quality of service provision in higher education institutions and increased reporting requirements on students’ experiences and perceptions throughout their educational journey, to identify strengths and gaps in the service delivery of individual higher education institutions (Bradley 2008).

\(^1\) Formally the ‘Review of Australian Higher Education’ but became known as the ‘Bradley Review’ after panel Chair, Emeritus Professor Denise Bradley.
The establishment in 2011 of the Tertiary Education Quality and Standards Agency (TEQSA) as an independent regulatory and quality assurance agency for the Australian higher education sector was a key response to the recommendations of the Bradley Review. Commencing January 2012, TEQSA will serve as the main Australian higher education regulatory body, registering, evaluating and, as necessary, deregistering higher education providers as well as overseeing the accreditation and re-accreditation processes of courses (DEEWR 2011). TEQSA’s regulatory function will be complemented by the establishment of a national register of Australian higher education providers and a new Higher Education Standards Framework.

While the new regulatory set-up provides a framework for increasing equity, consistency and transparency, which will result in higher compliance costs for higher education providers, other key recommendations in the Bradley Review will result in far more significant changes and challenges for the sector. For instance, as recommended by the Bradley Review (2008, p.174) funds will follow students from 2012, meaning that higher education providers are now able to expand their market share in line with their operational capacities. According to the Bradley Review (2008, p.22) the new funding system “... would provide incentives to a wider range of higher education providers to seek out and enrol a broader group of students and would provide them with the flexibility to respond quickly to changes in labour market and student demand”, whereby higher education providers will capture and report on changes in student demand through annual course experience and student engagement questionnaires (Bradley 2008, p.80).

Increased transparency in the reporting of individual higher education institutions’ performances, the new “funds-follow-students” policy and an increased requirement of higher education providers to demonstrate responsiveness to student needs as captured by course experience questionnaires has arguably given rise to a demand-driven, mass education environment; or, as Dollery & Murray (2006, p.93) earlier observed, the traditional role of “academics as knights” has moved to “academics as knaves”, while the perception of “students as pawns” has moved to “students as queens”. In this newly emerging

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2 TEQSA’s quality assurance functions commenced July 2011.
landscape, higher education providers and individual disciplines in particular need to re-think and re-define the positioning of their institution and course offerings. Specifically, if faculties seek to maintain and/or grow student enrolments, discipline-specific research is required to determine, among other things, the typical characteristics and attitudes of enrolled students, including the underlying drivers that cause students to choose one discipline over another, as well as aspects that lead to graduates leaving university with a positive educational experience.

3. STUDENT EXPECTATIONS AND PERCEPTIONS: THE CASES OF ACCOUNTING AND ECONOMICS

The number of Australian University graduates has significantly increased from 161,556 in 1998 to 272,230 in 2009 (DEEWR 2010, Table 1). Over this time, graduate numbers from the broad field of Management and Commerce have more than doubled from 39,925 to 93,444 (DEEWR 2010, Table 3). These numbers indicate not only increasing access and interest in higher education degrees, but also highlight an increasing interest in and demand for business-related education. According to Chew (2009, p.240) the rise in business graduates could be explained by an increasingly credentials-driven labour market and a subsequent climate, in which students enrol in business degrees to comply with career requirements rather than to be educated.

The treatment of a degree as a “necessary evil” that needs to be accomplished as part of a career path is somewhat supported by the Bradley Review’s demand that universities need to show a higher degree of responsiveness and flexibility to changing student needs so that higher education fits into the student’s life and not vice versa. In this context, higher education providers need to meet student expectations, which, as Scott (2008, p.26) asserts, include at their core:

- high quality staff who are consistently accessible and highly responsive to student enquiries;
- “just in time” and “just for me” support, particularly for commencing students;
- courses that are clear, flexible and relevant in their designs; and
- high levels of administrative and support services.
Scott (2008, p.24) further highlights that students expect “personal and vocational relevance and coherence in what is studied and assessed” as well as “ease of attendance”. It is likely that the degree of success for higher education providers to meet these wide-ranging expectations has a direct impact on students’ overall satisfaction with and commitment to their course and chosen discipline.

Expectations and perceptions seem to also be key factors in students’ choice of discipline. In this context, negative stereotypes of and preconceived ideas about certain professions and subject matters may inhibit students from choosing certain disciplines as their main study area. In the broad field of business the disciplines of accounting and economics seem to be the two main areas that are affected by having a bad reputation among students. Studies including Francisco, Noland & Kelly (2003), Worthington & Higgs (2004), Jackling & Calero (2006), Hutchings & Brown (2009), and Round & Shanahan (2010) each identify common student perceptions of accounting and economics. These include perceptions that the disciplines:

- are too boring and dull;
- are too rules, numbers and procedures-based;
- are too abstract, rigorous and mathematical;
- are less vocationally and career oriented compared to other business majors;
- place too high an emphasis on traditional rote learning; and
- result in lower employment prospects and lower starting salaries compared to other business disciplines.

Another factor common to both disciplines seems to be misleading information regarding the contents of these and what it actually means to work as an accountant or economist after graduation (see for example Albrecht & Sack 2001; Francisco, Noland & Kelly 2003; Worthington & Higgs 2004). The accounting profession in particular seems to suffer from a stigmatised characterisation of the accountant as a number-crunching nerd with dysfunctional and anti-social tendencies (Jackling & Calero 2006, p.422). Understandably then, prior interest in the professions appears as a significant factor in the decision to enrol in either an accounting or economics degree (Saemann & Crooker 1999; Worthington & Higgs 2004) as genuinely interested students are more arguably better informed and therefore less likely to be perturbed by the aforementioned negative perceptions.
Students’ existing negative perceptions are exacerbated by demoralised and discouraged staff who feel they need to sacrifice research for teaching (Guest & Duhs 2002) and who, given the choice, would not opt for the same major again (Albrecht & Sack 2001), and by peers who even at graduation still display low levels of respect for the profession (Hutchings & Brown 2009). Positive (secondary school) experiences studying accounting are conversely more likely to promote continued interest in the profession and enrolling in the discipline (Jackling & Calero 2006).

Overall however, the majority of the literature supports the claim that students hold negative expectations and perceptions with respect to accounting and economics education. While students expect their courses to be of personal, vocational and career relevance, neither accounting nor economics are perceived to be fulfilling these criteria. In fact, students seem to have outdated ideas about the accounting and economics professions, which, unaddressed, are likely to lead to a further decrease in their popularity. Student expectations and perceptions need to be managed carefully, especially with respect to the relevance and career prospect of the two disciplines. Similarly, accounting and economics faculties need to implement diverse learning and teaching strategies to counter-act students’ perceptions that their majors are dominated by traditional rote learning and that content is boring, non-creative and solely numbers-based. This will hopefully not only reinvigorate the reputation of accounting and economics as study disciplines, but also result in a more engaged and satisfied student cohort.

4. THE COURSE EXPERIENCE QUESTIONNAIRE SURVEY
The Course Experience Questionnaire (CEQ) (Ramsden 1991; Wilson, Lizzio & Ramsden 1997) is a national survey administered by Graduate Careers Australia (GCA) since 1993 to graduates from Australian universities within approximately four months of course completion. The CEQ asks respondents to express their degree of agreement or disagreement on 23 items using a five point Likert scale. The 23 items are combined to produce results for five different scales:

- Good Teaching Skills (comprising 6 items on basic elements of effective teaching);
- Clear Goals and Standard Scales (comprising 4 items);
- Graduate Qualities Scale (comprising 6 items);
• Generic Skills Scale (comprising 6 items); and
• Overall Satisfaction (comprising 1 item)
For reporting, the five-point response scale measures are converted to
-100, -50, 0, 50 and 100, from which a range of descriptive statistics
can be computed using the idea of a mid-scale response being equated
to a score of zero. Two other results are often reported from CEQ
data. The first is ‘percentage agreement’, where responses of 50
(agree) and 100 (strongly agree) are taken to represent agreement with
the CEQ item. The second is ‘percentage broad agreement’, where
responses of 0 (undecided), 50 (agree) and 100 (strongly agree) are
taken to represent student agreement with a CEQ item. Wilson, Lizzio
& Ramsden (1997) comment that because of the consolidated, course
wide nature of the CEQ, the data obtained from it are primarily useful
in examining teaching and learning at the program level and above. At
UWS, like many other Australian universities, the CEQ is one tool
used to identify student perceptions of overall satisfaction, generic
skills and good teaching. We begin by looking at overall satisfaction
before considering good teaching specifically.

(a) UWS Students’ Perceptions - CEQ Overall Satisfaction Scale
Overall satisfaction under the CEQ is measured by response to the
following single global item:

Overall, I was satisfied with the quality of the course.

Figure 1 below presents findings for accounting students’ overall
satisfaction with their degree and compares the performance of UWS
to all Australian universities and to its direct competitors in the
Sydney metropolitan area.

Results in Figure 1 show that accounting students’ overall
satisfaction rating at UWS is lower than that for other Sydney
universities and for all Australian universities taken together. This is
decline a more or less steady increase in overall satisfaction since
2004. Most students surveyed indicated that they found accounting to
be boring and dull and that there are “too many rules to follow”. This
latter quote in particular is consistent with the findings of Saemann
and Crooker (1999) with respect to students’ perceptions of the nature
of accounting work. From Table 1 below, it can be further seen that
the overall satisfaction rating dropped by an average of 3% in the
period 2001-2003, yet increased by an average of 6% in 2007-2008. The results further indicate that the mean and variance of UWS
overall satisfaction approval rating for the period 1998-2008 is significantly lower than both groups of other Sydney universities and Australian universities taken together.

Overall satisfaction in the economics/econometrics discipline is shown in Figure 2 below and illustrates that in seven of 11 years, UWS’ economics courses attained an overall satisfaction rating greater than that of other Sydney universities yet only exceeded the average overall satisfaction rate for all Australian universities in five out of 11 years.

Table 1: Accounting Overall Satisfaction Averages for 1998-2008.

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<tr>
<td>UWS</td>
<td>60%</td>
<td>57%</td>
<td>59%</td>
<td>65%</td>
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<tr>
<td>Sydney</td>
<td>63%</td>
<td>64%</td>
<td>64%</td>
<td>65%</td>
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<tr>
<td>Universities</td>
<td>66%</td>
<td>67%</td>
<td>65%</td>
<td>67%</td>
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<tr>
<td>Australian Universities</td>
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<tr>
<td>p-value</td>
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<td></td>
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<tr>
<td>F-test</td>
<td>UWS vs.</td>
<td>0.06180*</td>
<td>UWS vs.</td>
<td>0.00074*</td>
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<td></td>
<td>Sydney</td>
<td></td>
<td>Australian Universities</td>
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<tr>
<td>p-value</td>
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<tr>
<td>t-test</td>
<td>UWS vs.</td>
<td>0.00016***</td>
<td>UWS vs.</td>
<td>0.07274*</td>
</tr>
<tr>
<td></td>
<td>Sydney</td>
<td></td>
<td>Australian Universities</td>
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Symbols *, **, *** indicate significance at 10%, 5% and 1% levels respectively.
Results presented in Table 2 below further indicate that UWS’ economics/econometrics overall satisfaction ratings variance is statistically different from other Sydney universities and all Australian universities, but the average rating for the period is not significantly different.

As per the findings for the accounting discipline, the overall satisfaction rating in economics/econometrics dropped considerably in the period 2001-2003 – down some 8% from the period 1998-2000. This coincides with the amalgamation of the then three member institutes that made up the UWS network at the time (UWS

Table 2: Economics/Econometrics Overall Satisfaction, 1998-2008.

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<tbody>
<tr>
<td>UWS</td>
<td>70%</td>
<td>62%</td>
<td>68%</td>
<td>75%</td>
</tr>
<tr>
<td>Sydney Universities</td>
<td>64%</td>
<td>65%</td>
<td>65%</td>
<td>74%</td>
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<tr>
<td>Australian Universities</td>
<td>65%</td>
<td>69%</td>
<td>68%</td>
<td>71%</td>
</tr>
<tr>
<td><strong>p-value (F-test)</strong></td>
<td>UWS vs. Sydney Universities</td>
<td>0.00772**</td>
<td>UWS vs. Australian universities</td>
<td>0.00067***</td>
</tr>
<tr>
<td><strong>p-value (t-test)</strong></td>
<td>UWS vs. Sydney Universities</td>
<td>0.63848</td>
<td>UWS vs. Australian Universities</td>
<td>0.28405</td>
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Symbols *,**,*** indicate significance at 10%, 5% and 1% levels respectively.
Hawkesbury, UWS Macarthur and UWS Nepean) into a ‘single’ University of Western Sydney, extending the number of campuses across the network from one or two per member institute to five for the amalgamated University. The amalgamation also marked a period of course consolidation as the merged University sought to offer a more homogeneous set of like courses (e.g. a single accounting degree as opposed to multiple competing accounting degrees by the former member institutes). Furthermore, accounting and economics offerings at some campuses were terminated. As a result, many students were advised to transfer to a new degree program and to a different campus, sometimes at a location with comparatively lesser quality teaching and learning facilities. Another factor identified in the decline in overall satisfaction is the then increase in tutorial class sizes from an average 20 to 30 students. These changes created obvious anxiety and uncertainty in some students. The experience in the accounting and economics degree programs is indicative of other disciplines at UWS during the same period and highlights the significant impact of structural change on students’ satisfaction with their studies.

Conversely, overall satisfaction ratings increased by approximately 8% in accounting and 13% in economics/econometrics from 2001-2003 to 2007-2008. These increases may be explained in part by the increase in student numbers in both programs, representing a wider cross section of the population with different expectations and attitudes. Over the same period the University has also worked hard to improve and upgrade its teaching facilities on all campuses and to make improvements to the delivery of services to students including online course advice and online enrolment systems, enhanced commencing student orientation programs, the introduction of dedicated first-year course advisors and greater promotion of student support services.

(b) UWS Students’ Perceptions using the CEQ Good Teaching Scale

The CEQ Good Teaching Scale (GTS) is comprised of the following six questions:

1. The staff put a lot of time commenting on my work.
2. The teaching staff normally gave me helpful feedback.
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 teaching staff made a real effort to understand difficulties I might be having with my work.
The first two questions bear directly on the perceptions of students about feedback. Questions 3 to 5 refer to students’ perception of teaching practices while question 6 refers to staffs’ empathy. The reported value of the GTS is a simple percentage measure of the positive responses from students for the six questions listed above. Notably, when the score for the degree is calculated, no stratification by subject is reported. Hence, non-compulsory units (i.e. electives) are treated the same as compulsory units (i.e. core units).

![Figure 3: Accounting Discipline Good Teaching, (1998-2008): Various Universities.](image)

The figure shows that out of the 11 years there is only one year (2006) wherein UWS exceeds the Australian university average on the good teaching scale (UWS: 39.8% vs Australian average: 39.3%). UWS similarly underperforms relative to the group of Sydney universities in most years. The t-test reveals a significant difference in the 11-year average good teaching score of UWS, the other Sydney based universities and all Australian universities. Despite this, the results presented in Table 3 below show that the good teaching scale for accounting has been increasing on average since 1998. However, when testing if there is a significant difference in the variances of the level of agreement on good teaching between that of UWS and all Australian universities and UWS and other Sydney universities, F-test results show that there is no significant difference between UWS and its counterparts.
Table 3: Accounting Good Teaching Averages for 1998-2008.

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<tbody>
<tr>
<td>UWS</td>
<td>30%</td>
<td>30%</td>
<td>34%</td>
<td>39%</td>
</tr>
<tr>
<td>Sydney Universities</td>
<td>29%</td>
<td>34%</td>
<td>38%</td>
<td>44%</td>
</tr>
<tr>
<td>Australian Universities</td>
<td>31%</td>
<td>34%</td>
<td>37%</td>
<td>43%</td>
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<tr>
<td>p-value (F-test)</td>
<td>UWS vs. Sydney Universities</td>
<td>0.19472</td>
<td>UWS vs. Australian Universities</td>
<td>0.47852</td>
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<tr>
<td>p-value (t-test)</td>
<td>UWS vs. Sydney Universities</td>
<td>0.00754*</td>
<td>UWS vs. Australian Universities</td>
<td>0.00017***</td>
</tr>
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Symbols *, **, *** indicate significance at 10%, 5% and 1% levels respectively.

Results pertaining to good teaching in the economics/econometrics discipline are reported in Figure 4 and Table 4 respectively. Relative to performance in the accounting discipline, we observe far greater variation over the 11-year observation period for economics/econometrics. Overall results on the good teaching scale are lower than those for Australian universities for all years except 1998, yet exceed the group of Sydney universities in six of the 11 years. From Table 4 it is noted that the UWS average is not statistically different from that of other Sydney based universities and but is statistically different to that of all Australian universities.

Figure 4: Economics/Econometrics Good Teaching (1998-2008): Various Universities.
The quantitative responses to the CEQ Good Teaching Scale (GTS) may highlight potential areas of good performance or concern but say little to the underlying causes. A recent Australian Learning and Teaching Council report by O’Connell et al. (2010) for instance indicates that from all disciplines in the broad field of education of Management and Commerce, accounting graduates are the least satisfied by the feedback they received. Pointing to the clear link between feedback and improved learning outcomes, the authors argued this to be particularly serious given accounting’s poor standing relative to other disciplines. With respect to pedagogy in the economics discipline, Becker & Watts (2001) and Guest & Duhs (2002) both claim that academic economists in particular continue to engage with ‘traditional’ teaching methods – large lecture and chalk’n’talk – which, whilst arguably cost-efficient, do little to facilitate student engagement with the discipline. Examining the link between poor pedagogical practice and low GTS scores in economics, Guest and Duhs cite insufficient rewards for quality teaching as a contributing factor.

Using CEQuery software package to analyse students’ open-ended responses, UWS accounting graduates who provided positive comments related to course design and teaching style believed that the use of case studies to relate theory to real life examples was the best aspect of the degree program. In the ‘needs improvement’ category suggestions for improvement included presenting the accounting units in more interesting and engaging ways – instead of relying on reading from Powerpoint presentations – and highlighted a need to employ tutors with sufficient teaching skills and experience. A perceived need for a greater focus on practical skills applicable to the workforce and training on industry-standard software programs was also noted by accounting graduates. The majority of economics graduates ‘best aspect’ comments related to staff focused on enthusiasm and teaching skills of lecturers, with many graduates appreciative of the effort of lecturers in creating interesting and relevant course content. Furthermore, most found their economics lecturers and tutors to be knowledgeable and patient in providing help and support. Despite this, some economics graduates still found the quality of lecturers to be highly variable and made complaints about the teaching style and skills of certain lecturers and tutors. This latter result shows that despite continued improvements in curriculum design and pedagogy
and an increased focus on recognising and rewarding quality teaching, some individual academic economists remain wedded to traditional teaching methods.

Across both the accounting and economics degree programs, assessment practice attracted few positive comments but overall received reasonable praise compared with all other degree programs in the University. Group assignments were for instance highlighted as being particularly useful in developing teamwork and communication skills and were noted as being important for developing problem solving skills. Consistent with O’Connell et al. (2010) however, almost a third of all assessment ‘needs improvement’ comments related to feedback on assignments, which according to some graduates was often unhelpful or frequently not given until late in the semester.

5. IMPLICATIONS FOR CURRICULUM DEVELOPMENT AND PEDAGOGY

Commencing in 2010, the University of Western Sydney implemented the Tracking and Improvement for Learning and Teaching (TILT) system to triangulate quantitative and qualitative data from a variety of sources – principle among which is the CEQ – with the objective of identifying key improvement priorities at the University, School, course and unit levels.3 With respect to implications arising from the CEQ, a particularly significant outcome of the TILT system is its emphasis on whole-of-course improvements. While numerous strategic initiatives are and have been undertaken at the institutional (i.e. University and School) level, the contribution of individual improvements at the course and unit level to the student experience should not be disregarded.

As discussed in the previous section, assessment standards and feedback are a key area of concern for students across all degree programs that attract negative feedback in the CEQ. As an outcome of an institutional review of assessment practice, from 2009 UWS implemented a criteria and standards-based approach to student assessment. Under this approach, assessment criteria are identified and performance standards explicitly described so that students know the

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level of performance required for each assessment task. Policy in regards to assessment feedback has also been strengthened to ensure that feedback is (among other things) constructive and timely – i.e. allows students sufficient time to learn from and incorporate the feedback provided in subsequent assessment tasks. To facilitate the timely provision of feedback, the School of Finance and Economics in 2011 is embarking on an audit of embedded workload in relation to student assessment. An outcome of the audit will be to substantially reduce student assessment and hence academic staff marking loads, allowing more time for detailed feedback to be provided. Reductions in embedded work of up to one-hour per student per teaching session are expected across the accounting and economics degree programs as curriculum changes are approved and implemented through 2012-2013.

Addressing student concerns in the CEQ about the variability in quality of academic staff, the University introduced the Foundations of University learning and Teaching (FULT) program in 2007. Taught over two semesters using a combination of online learning and face-to-face sessions, the FULT program is mandatory for all newly appointed academic staff, senior lecturer level (C) and below, with either an ongoing appointment or contract of 12-months or greater. As at September 2010, the FULT program had 42 graduates and a further 62 enrolled academic staff. Centrally administered and facilitated induction sessions for over 300 sessional staff each year are also conducted prior to the commencement of each teaching session. In the accounting discipline within the School of Finance and Economics, the University induction sessions are supplemented with an additional session specific to the needs of the discipline. A formal evaluation of the FULT program in 2010 reported changes in the way graduates thought and talked about teaching and that through continuing communities of practice, all participants were enabled to broaden their expertise and try out a greater range of possibilities for improving their own teaching and assessing practice (Thomson & Malfroy 2010).

The TILT system is also used by Schools at the individual course level to facilitate local initiatives, albeit in concert with institutional strategies and objectives. In response to specific comments in relation

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to the accounting degree, the inclusion of appropriate software packages in units and increased use of case studies are two priority areas for improvement. Other course level initiatives in adopted by the School of Finance and Economics in response to CEQ feedback on the accounting and economics degree programs include (i) mapping assessment timing, (ii) aligning assessment with course learning outcomes, and (iii) redeveloping the assessment portfolios in each course to enhance student engagement by using a mix of assessment strategies.

6. CONCLUSION
The approach of using questionnaires for large student bodies about their experiences is well documented (Wright & O’Neill 2002), however there is much debate about the use of students’ experiences and/or expectations and perceptions of quality given the argument that students should not be considered as customers since they are unlikely to be sensible judges of what they need in terms of education in order to be satisfied (Barnett 1996). Despite these arguments the Course Experience Questionnaire (CEQ) remains a frequently cited source of information for universities seeking to improve the structure and delivery of their courses. At the University of Western Sydney (UWS) the CEQ is used as part of the TILT system of identifying key improvement priorities in course and unit delivery.

Examining qualitative and quantitative CEQ scores and feedback for the accounting and economics degrees at UWS over the period 1998-2008, we find the institution typically underperforms relative to the sector and to other Sydney metropolitan universities on both Good Teaching Scale (GTS) scores and Overall Satisfaction scores in accounting. GTS and Overall Satisfaction score in economics however show UWS to often outperform both the sector and Sydney universities, yet the results are variable over time. Further analysis show that Good Teaching Scale (GTS) scores and Overall Satisfaction scores are highly correlated with each other for both degrees. Although the GST scores measure the overall teaching performance of the degree, it is not providing a true reflection of the performance of individual units or subject area. Positive comments received from accounting graduates related to course design and teaching style while the majority of economics graduates ‘best aspect’ comments related to staff focused on enthusiasm and teaching skills of lecturers. Across
both degree programs, negative comments relating to assessment and feedback featured heavily.

Responding to CEQ feedback, UWS has implemented a number of initiatives designed to improve assessment practice and the standard of learning and teaching. In so far however as the majority of these initiatives have only been recently implemented – either late in or proceeding our study period – the impacts of them on the CEQ mostly remain to been seen. Of interest will be the continued tracking of the CEQ to examine what impact and over what time frame the initiatives will have.

REFERENCES


