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Main article

Heterogeneous student perceptions of accounting course importance and their implications for SET reporting and use



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ABSTRACT

This research tests for an association between student perceptions of accounting course importance (*PCI*) and student evaluation of teaching (*SET*) ratings of satisfaction with instructor performance, course quality, and grading procedures. The study also investigates whether instructor rankings constructed from *SET* ratings vary across student groupings based on *PCI*. Using responses from students enrolled in introductory accounting classes at three AACSB-accredited accounting programs we find that *SET* ratings vary significantly with *PCI*. We also find that instructor rankings constructed from *SET* ratings vary with *PCI*. These findings suggest that, when heterogeneous perceptions are present, satisfying all students enrolled in a course may not be possible and that reliance on aggregated *SET* data may obscure important differences in student opinion. In this circumstance, disaggregating *SET* data by *PCI* and emphasizing the feedback of students holding higher (stronger) perceptions of course importance may enhance *SET* diagnostic value.

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1. Introduction

A recent study by [Green and Wang \(2012\)](#) indicates that approximately 97% of accounting departments utilize student evaluation of teaching (*SET*) surveys. Research by [Yunker and Sterner \(1988\)](#), [Read, Rama, and Raghunandan \(2001\)](#), and [Crumbley and Fliedner \(2002\)](#) indicate that *SET* reports play a key role in the evaluation of faculty for promotion, tenure, and compensation (e.g., merit-pay) purposes. In addition, the feedback provided by *SET* surveys is used in formulating faculty-development activities and course improvements ([Crumbley & Fliedner, 2002](#); [Stodnick & Rogers, 2008](#); [Wallace & Wallace, 1998](#)). Given these prominent uses, both faculty and program administrators have an interest in *SET* reports and their diagnostic value (see, for example: [Brightman, 2006](#); [Crumbley, Flinn, & Reichelt, 2012](#); [Smith, 2004](#)).⁴

Regarding *SET* diagnostic value, our experiences teaching and serving as accounting program administrators have led us to conjecture that the diagnostic value of *SET* reports might be improved if *SET* data were disaggregated based on student perceptions of accounting course importance (*PCI*) and assessment activities emphasized the feedback of students holding higher (stronger) perceptions of course importance.⁵ This conjecture stems from our observation that students vary in their motivation to learn, and as a result the nature of student feedback can depend greatly on which students are queried. In our experience, students holding higher perceptions of course importance tend to have higher levels of desired learning and exhibit greater appreciation for instructor and course characteristics that promote learning while exhibiting less concern for instructor and course characteristics that are unrelated to learning.⁶ If *SET* ratings vary with *PCI*, then disaggregating *SET* data and focusing on the feedback of students holding higher perceptions of course importance seems likely to emphasize the feedback of students with stronger learning desires and deemphasize the feedback of students with lower learning desires. For programs where student learning is a priority, the result may be an improvement in *SET* diagnostic value.

In this study we investigate whether *SET* ratings of satisfaction with instructor performance, course quality, and grading procedures (hereafter, *SET* ratings) vary with *PCI*. We also test whether instructor rankings constructed from *SET* ratings vary across student groupings based on *PCI*. Our findings indicate that *SET* ratings vary significantly with *PCI*. Students holding higher perceptions of course importance tend to be more satisfied with instructor performance, course quality, and grading procedures. We also find that effect-size estimates for *PCI* tend to be larger than those of student grade expectations, indicating that *PCI* is more important than grade expectations in explaining *SET* ratings.⁷ In addition, study results indicate that instructor rankings constructed from *SET* ratings vary with *PCI*. Our finding of an association between *PCI* and *SET* ratings suggests that, when heterogeneous perceptions of course importance exist, it may not be possible to satisfy all students enrolled in a course. In addition, our finding that instructor rankings vary with *PCI* suggests that use of aggregated *SET* data may obscure important differences in student opinion, potentially affecting assessment accuracy. Collectively, these results suggest that disaggregating *SET* data by *PCI* and focusing on the feedback of students holding higher perceptions of course importance for assessment purposes may enhance *SET* diagnostic value.

⁴ This interest in *SET* surveys and their use is consistent with the fact that recent reviews of the accounting education literature include a number of studies concerning the evaluation of faculty and *SET* surveys (see [Apostolou, Hassell, Rebele, & Watson, 2010](#); [Apostolou, Dorminey, Hassell, & Watson, 2013](#); [Watson, Apostolou, Hassell, & Webber, 2007](#)).

⁵ Whether students can consistently and accurately judge the importance of a course to their future is debatable. Clearly, many students alter their majors and/or pursue unexpected career paths after graduation. For purposes of our study, the possibility that such perceptions may be inaccurate or change over time does not alter our expectation that disaggregation of *SET* responses based on *PCI* might improve the diagnostic value of *SET* reports.

⁶ Our experience indicates that students who believe learning course material is important (i.e., *High-PCI* students) are more likely to attend class, ask questions, complete assigned homework, and participate in review sessions. These students are also more likely to express appreciation for instructor effort in preparing notes, drafting handouts, providing extra-credit assignments, and conducting review sessions. In contrast, students with lower learning expectations (i.e., *Low-PCI* students) tend to comment that tests are too difficult, the instructor grades too rigorously, and the course content is too voluminous. These students are also more likely to focus on instructor personality rather than instructor behaviors and practices that promote learning.

⁷ Numerous studies have established an association between student grade expectations and *SET* results. Examples include [Centra \(2003\)](#), [Clayson \(2004\)](#), [Clayson, Frost, and Sheffet \(2006\)](#), [Greenwald and Gillmore \(1997\)](#), [Isely and Singh \(2007\)](#), [Langbein \(2008\)](#), and [McPherson \(2006\)](#).

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