

ONLINE FEEDBACK TO STUDENTS STUDYING TAXATION AND BUSINESS LAW – HOW DOES IT RATE?

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ABSTRACT

It is widely accepted that students value timely and targeted feedback on their assessment tasks; however, this is also the area where they are most critical when it comes to their teaching and learning evaluations. These criticisms can be grouped into three categories: first, where feedback is not easily accessible to the student; second, where the feedback is not targeted to the particular problems the student has demonstrated; and finally, where the feedback is hard for the student to understand (this may be due to the marker's poor expression, the student's difficulty in understanding, or a combination of both). In 2006, Nicol and Macfarlane-Dick set out seven principles of good feedback practice in their research based on their experiences as part of the Centre for Academic Practice, University of Strathclyde, Scotland. Those principles are based on a synthesis of the literature on assessment and feedback and provide a good model on which to benchmark feedback practices.

This article explains the use of online assessment and feedback in the School of Taxation and Business Law at UNSW, Australia, when teaching taxation law and business law to undergraduate and postgraduate students. It analyses the use of these assessment and feedback tools using educational theory and survey feedback from students and academics. In 2014 and 2015, students at UNSW were surveyed and their responses are evaluated in the article. Academics at UNSW were also surveyed and their responses are analysed. The article concludes with an evaluation of the advantages and disadvantages of online assessment and feedback.

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I INTRODUCTION

Consideration of assessment issues in the 21st century, in the context of higher education, demonstrates a range of influences. Accreditation of student learning remains a key function of higher education; however, around the world this is now occurring in an environment of reduced government funding for higher education, and Australia is no exception.¹ This is putting pressure on existing staff, both academic and administrative, who are reputed to be working harder, often for longer hours, but in environments where budgets are reduced.² Infrastructure developments, including technology implementation and updating, are also threatened by these budgetary constraints.³ There is additional pressure on Australian universities to admit more students, as some government caps on student numbers have been reduced,⁴ and there is an increasingly diverse student body.⁵ This diversity results in learning and teaching pressures on academics, who are required to interact with students who have different levels of English language skills and a range of cultural backgrounds, and may also have different levels of ability.⁶ The issue of ability is particularly problematic in courses where international student numbers have been increased in order to raise additional university funds. A 2013 report states that international students, who come from more than 180 countries, comprise 29 per cent of the total higher education student load in Australia, having increased to 320,000 from just over 18,000 in 1988.⁷

¹ See for example Organisation for Economic Cooperation and Development 'Education at a Glance 2014' 227, 240; Susan R Hermer, 'Finding Time for Quality Teaching: An Ethnographic Study of Academic Workloads in the Social Sciences and their Impact on Teaching Practices' (2014) 33(3) *Higher Education Research & Development* 483, 483–4; David Boud and Elizabeth Molloy, 'Rethinking Models of Feedback for Learning: The Challenge of Design' (2013) 38(6) *Assessment & Evaluation in Higher Education* 698, 699; Douglas Belkin, 'How to Get College Tuition under Control' 8 October 2013, *The Wall Street Journal*.

² Susan R Hermer, 'Finding Time for Quality Teaching: An Ethnographic Study of Academic Workloads in the Social Sciences and their Impact on Teaching Practices' (2014) 33(3) *Higher Education Research & Development* 483, 483–4; Robert Allan and Steve Bentley (2012) 'Feedback mechanisms: Efficient and effective use of technology or a waste of time and effort?' Paper presented at STEM Annual Conference, 12–13 April 2012, Imperial College, London; Tom Lunt and John Curran, 'Are you listening please? The Advantages of Electronic Audio Feedback compared to Written Feedback' (2010) 35(7) *Assessment & Evaluation in Higher Education* 759; Helen J Forgasz and Gilah C Leder, 'Academics: How do they spend their time?' Paper presented at the Joint AARE/NZARE Conference, Auckland, 2003.

³ Lisa Ann Petrides (ed), *Case Studies on Information Technology in Higher Education: Implications for Policy and Practice* (Ideas Group Publishing, USA, 2000).

⁴ Universities Australia, (2013) 'An Agenda for Australian Higher Education 2013–2016' 1; Emma Griffiths, ABC News, 'Coalition denies change in position over caps on university places', 25 September 2013 <http://www.abc.net.au/news/2013-09-25/pyne-education-university-fees-student-unions/4979282>.

⁵ Universities Australia, (2013) 'An Agenda for Australian Higher Education 2013–2016' 26.

⁶ Susan R Hermer, 'Finding Time for Quality Teaching: An Ethnographic Study of Academic Workloads in the Social Sciences and their Impact on Teaching Practices' (2014) 33(3) *Higher Education Research & Development* 483, 483.

⁷ Universities Australia, 'An Agenda For Australian Higher Education 2013–2016', 26.

These challenges arise in an environment where universities and governments require increasing levels of accountability from academics and university managers.⁸ The challenges are also occurring at a time of proliferation of technology in our society, workplace and the educational environment,⁹ which gives rise to student expectations: students now come to university with knowledge of technology and expectations that the university environment will be technologically up to date.¹⁰

The role of universities in accrediting student learning means there is an increased focus on the importance and role of assessment of students.¹¹ The increase in student numbers and the diversity of their backgrounds has also resulted in a greater focus on every aspect of assessment. However, higher education institutions in Australia and the United Kingdom are being criticised more for inadequacies in the feedback they provide to students than for almost any other aspect of their teaching and courses.¹² Yet it is recognised that feedback is important for student learning,¹³ with some researchers stating that it is 'the most important aspect of the assessment process in raising achievement'.¹⁴ One study of 137 university students found that individual learning that included feedback had significant positive effects on students' learning.¹⁵ It is also agreed that good quality feedback and assessment must be timely and transparent; suitable for dealing with ever-increasing student numbers; and able to cater for a range of student learning needs and capabilities.¹⁶

The factors outlined above put the drivers of electronic assessment and feedback into context. In addition, electronic submission of assignments has been seen by academics in

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- ⁸ Rosemary Deem, 'The Knowledge Worker, the Manager-Academic and the Contemporary UK University: New and Old Forms of Public Management?' (2004) 20(2) *Financial Accountability & Management* 107; Susan R Hermer, 'Finding Time for Quality Teaching: An Ethnographic Study of Academic Workloads in the Social Sciences and their Impact on Teaching Practices' (2014) 33(3) *Higher Education Research & Development* 483, 484.
- ⁹ L Johnson, S Adams Becker and C Hall (2015) '2015 NMC Technology Outlook for Australian Tertiary Education: A Horizon Project Regional Report' (Austin, Texas: The New Media Consortium).
- ¹⁰ Camille B Kandiko and Matt Mawer, 'Student Expectations and Perceptions of Higher Education' (2013) King's College Learning Institute, London, 31.
- ¹¹ Tom Lunt and John Curran, 'Are you listening please? The Advantages of Electronic Audio Feedback compared to Written Feedback' (2010) 35(7) *Assessment & Evaluation in Higher Education* 759, 759; National Union of Students, United Kingdom, 'The Great NUS Feedback Amnesty' (2008) 11; Geoff Scott, 'Accessing the Student Voice' (2006) A Higher Education Innovation Program Project, Department of Education, Science and Training, Canberra, Australia.
- ¹² David Boud and Elizabeth Molloy, 'Rethinking Models of Feedback for Learning: The Challenge of Design' (2013) 38(6) *Assessment & Evaluation in Higher Education* 698, 698; Geoff Scott, 'Accessing the Student Voice' (2006) A Higher Education Innovation Program Project, Department of Education, Science and Training, Canberra Australia; National Union of Students, United Kingdom, 'The Great NUS Feedback Amnesty' (2008) 11.
- ¹³ P Ferguson, 'Student Perceptions of Quality Feedback in Teacher Education' (2011) 36(1) *Assessment & Evaluation in Higher Education* 51; Ni Chang et al, 'Electronic Feedback or Handwritten Feedback: What do Undergraduate Students Prefer and Why?' (2012) 1(1) *Journal of Teaching and Learning with Technology* 1, 1.
- ¹⁴ S Bloxham and P Boyd, *Developing Effective Assessment in Higher Education* (Open University Press, 2007) 20.
- ¹⁵ Ulrike-Marie Krause and Robin Stark, 'Reflection in Example- and Problem-Based Learning: Effects of Reflection Prompts, Feedback and Cooperative Learning' (2010) 23(4) *Evaluation & Research in Education* 255, 267–8.
- ¹⁶ Paul Ramsden, 'Context and Strategy: Situational Influences on Learning' in R R Schmeck (ed) *Learning Strategies and Learning Styles* (Springer, New York, 1988) 159, 160–1.

the School of Taxation and Business Law (TBL) at the University of New South Wales (UNSW) to have a number of practical advantages. A significant number of taxation law courses are taught in flexible delivery mode to off-campus students, and electronic submission is a practical way of handling the lodgment of assignments by students who are studying at a distance from the university campus.¹⁷ Other taxation law courses, and all of the business law courses, at TBL are taught in face-to-face mode.

Electronic lodgment is also an efficient method for the on-campus business students, as this form of assignment submission ensures they can lodge their work from wherever is convenient. It also means that assignment submission time and date are accurately recorded, and that the assessment item is securely stored on the university system. This information is important for the student, academic and university administrator. The process of electronic assignment submission has been available to TBL students for several years. However, the ability to return assignments electronically, with comments, has only recently become available in a cost-effective, secure and reliable manner. This feature has the practical advantages that students assignments are returned safely: they cannot be lost in the mail; they are actually returned to the student so that academics are not left with unclaimed assignments at the end of semester;¹⁸ and they are returned to the correct student, with no possibility of a student incorrectly claiming another student's work.

Good assessment practices require academic integrity in the process, as the academic should be accountable for their feedback and for the grade awarded. Educational theory tells us that assessment tasks should be reliable, in that the same assessment tool should produce stable and consistent results. It should also be valid, in that it is an appropriate test of what it purports to measure.¹⁹ Furthermore, academics need to accurately record grades for accountability and accrediting purposes. Electronic assessment has the advantage of recording the academic's input into the assessment process and the mark awarded.

A significant driver in the assessment environment at TBL was therefore the importance of an efficient and accurate grade recording system for staff, both academic and administrative, while at the same time maintaining high-quality feedback. Electronic feedback was viewed as having the potential to improve readability (as long as the academic can type accurately), and also the value and quality of feedback to students.

This article discusses the use of online assessment and feedback in TBL when teaching taxation and business law. Part II introduces the educational theory that supports the use of assessment and feedback as part of the learning process and highlights the seven principles of good assessment suggested by Nicol and Macfarlane-Dick.²⁰ Part III describes the major online assessment and feedback tools that are used to teach courses at TBL.

¹⁷ Susan Miiller and Linda Smith, 'Distance Learning in the Visual Arts' (2009) 5(3) *Journal of Online Learning and Teaching* 496.

¹⁸ Christopher Winter and Vanessa L Dye, *An Investigation into the reasons why students do not collect marked assignments and accompanying feedback* (2004) CELT Learning and Teaching Project 133.

¹⁹ Barbara L Moskal and Jon A Leydens, 'Scoring Rubric Development: Validity and Reliability' (2000) 7(10) *Practical Assessment, Research & Evaluation* <http://pareonline.net/getvn.asp?v=7&n=10>.

²⁰ David Nicol and Debra Macfarlane-Dick (2006). 'Formative assessment and self-regulated learning: A model and seven principles of good feedback practice', *Studies in Higher Education* 31(2): 199–218.

Part IV evaluates the use of two of those tools: electronic lodgment of assessment, and the provision of online feedback via the GradeMark function on Turnitin. This evaluation proceeds from a perspective of educational theory, although academic and student views are also canvassed. In order to do this, students and academics were surveyed, and Part IV also analyses the results of those surveys and the experiences of students and academics with the lodgment and marking of online assessment. Part V draws together the themes that have arisen from this evaluation and reaches conclusions regarding the effectiveness, and future, of online assessment.

II THE ROLE OF ASSESSMENT IN LEARNING

When academics and educators think of assessment, they often think of a range of activities including testing, rating of performances, observation and feedback.²¹ However, when they think more deeply about assessment, they may perceive that assessment is an ongoing process. It involves a lot of input by the academic including planning, discussion, consensus building, and reflection, measuring, analysing and improving.²² These activities revolve around a learning objective and the data gathered from and about this objective. However, as part of the process of assessment, it is important to remember that not only is assessment about measuring and testing student learning, it is also one of the key ways that students learn.²³ As Paul Ramsden said, 'the methods we use to assess students are one of the most crucial of all influences on their learning'.²⁴

Although there will always be the necessity to grade students in some way, so that their progress in a certain area of learning can be summarised and articulated to them, to the university and to external stakeholders, assessment is more than this summary of results. Assessment can be viewed as a way of teaching more effectively through helping the educator and the student to understand what the students know and what they don't know. Quality feedback on assessment items should work as a guiding light to promote student learning.²⁵ So assessment has two major functions. It is about reporting on students' achievements and also about teaching them more effectively through expressing to them more clearly the learning goals of the curricula with which they are engaged.²⁶ This latter aspect will in turn aid the student in improving the quality of their learning.

Assessment has several important functions or aspects. It impacts on the affective processes of increased effort and motivation of learners. It also influences students' cognitive processes of restructuring knowledge. A further significant role of assessment is that learners (particular those studying at a distance) require reassurance that they are

²¹ Donald Orlich, Robert Harder, Richard Callahan and Harry Gibson, *Teaching strategies: A guide to better instruction* (Houghton Mifflin, New York, 2004).

²² K Martell and T Calderon, 'Assessment of student learning in business schools: What it is, where we are, and where we need to go next' in K Martell and T Calderon, *Assessment of Student learning in business schools: Best practices each step of the way* (Association for Institutional Research, Tallahassee, Florida, 2005) 1.

²³ Ni Chang et al, 'Electronic Feedback or Handwritten Feedback: What do Undergraduate students prefer and why?' (2012) 1(1) *Journal of Teaching and Learning with Technology* 1, 1.

²⁴ Paul Ramsden, *Learning to Teach in Higher Education* (Routledge, 1992) 67.

²⁵ Ni Chang, 'Pre-Service Teachers' Views: How did e-Feedback through Assessment Facilitate their Learning?' (2011) 11(2) *Journal of the Scholarship of Teaching and Learning* 16.

²⁶ Paul Ramsden, *Learning to Teach in Higher Education* (Routledge, 1992) 182.

heading in the right direction, and assessment coupled with quality feedback provides this guidance. Finally, constructive feedback often results in improved student performance.²⁷

According to Nicol and Macfarlane-Dick, formative assessment and feedback should be used to empower students to become self-regulated learners.²⁸ When they refer to formative assessment, these authors mean assessment that is specifically intended to generate feedback on performance to improve and accelerate learning.²⁹ Their reference to self-regulated learners points to the degree to which students can regulate aspects of their thinking, motivation and behaviour during learning.³⁰ The capacity to be self-regulated learners will, they argue, improve student learning. Nicol and Macfarlane-Dick consider that students generate internal feedback as they monitor their engagement with learning activities and tasks, and assess their progress towards their learning goals. They argue that students who are more effective at self-regulation generate better-quality internal feedback when they complete an assessment task, or are more able to use the feedback they generate to achieve their desired goals. Self-regulated learners also actively interpret external feedback that they receive from educators and other students in relation to their internal goals.³¹

The seven principles of good feedback practice (by educators to learners on their work) as determined by Nicol and Macfarlane-Dick are:

- helps clarify what good performance is (goals, criteria, expected standards);
- facilitates the development of self-assessment (reflection) in learning;
- delivers high quality information to students about their learning;
- encourages educator and peer dialogue around learning;
- encourages positive motivational beliefs and self-esteem;
- provides opportunities to close the gap between current and desired performance; and
- provides information to educators that can be used to help shape the teaching.³²

²⁷ John Hattie and Helen Timperley, 'The Power of Feedback' (2007) 77 *Review of Educational Research* 81; J Veloski, J R Boex, M J Grasberger, A Evans and D B Wolfson, 'Systematic Review of the Literature on Assessment, Feedback and Physicians' Clinical Performance: BEME Guide No 7' (2006) 28 *Medical Teacher* 117.

²⁸ David J Nicol and Debra Macfarlane-Dick, 'Formative Assessment and Self-regulated learning: A model and Seven Principles of Good Feedback Practice' (2006) 31 *Studies in Higher Education* 199, 199.

²⁹ Ibid.

³⁰ Ibid.

³¹ Ibid 200.

³² Ibid.

III THE ONLINE TEACHING, ASSESSMENT AND FEEDBACK TOOLS USED TO TEACH TAXATION AND BUSINESS LAW COURSES AT UNSW

Academics who teach TBL courses at UNSW predominantly use the Moodle software learning platform. Their students are generally undertaking a Bachelor of Commerce degree; however, some are doing a law degree and others are taking the Masters of Professional Accounting or Masters of Business Law (although enrolments from this latter course are very low). The Moodle platform allows academics to use a variety of online teaching and assessment practices. This article will confine itself to a discussion of the four major learning practices that the authors have engaged with over the last two years as full-time academics within TBL.

A. Moodle Online Webpage for Each Course

First, every course has a Moodle website that provides a shell for the input of materials and information such as course notes and outlines, PowerPoint teaching slides, links to relevant WebPages, the webinar functions, quizzes and discussion forums and contact details for the academics involved in the course. This site provides the students with all the administrative information they need to complete the course.

The course webpage also provides all details of each assessment task, including the assessment question or problem and due date, the assessment criteria, and the link to the course objectives of each aspect of the assessment. Complete assessment details are provided at the beginning of each semester. This early advice and clear description of each assessment task, and the criteria for each task, helps learners clarify what good performance is. In addition, many academics post on the website examples of good work either prepared by them or from a good past student submission. For example, in several postgraduate courses where a research plan and lengthy research paper are the main forms of assessment, a prepared example of one research plan and paper (in a different course), and a good student example taken (with the student's permission) from another course, are uploaded to provide exemplars to students.

Down the left-hand side of the screen are function keys that open into the different spaces and enable students to access learning materials, their grades, the webinar forums and assignment lodgement. Each course has certain standard documentation icons, such as links to UNSW plagiarism information and notes on research and writing, together with links to webinars and discussion forums if the academic chooses to use these capabilities.

B. Webinars

Because many of the taxation law courses are taught in flexible delivery mode (as opposed to face-to-face delivery), the academics use the webinar function enabled through the Blackboard Collaborate software platform in order to engage with students. Commencing in 2013, the standard postgraduate taxation law course offers six webinars timetabled at regular intervals throughout each semester. Each webinar is of one and a half hours duration. The webinar function enables the academic to upload PowerPoint slides or other materials so students can see this information while the educator speaks. Students can interact with the academic and other students verbally, by using the microphone, by typing into the chat box which appears on the screen, or by using the icon keys such as

smiley faces, green or red hands, and so on. Even though students are not in a face-to-face environment, they are still able to interact with the educator and with each other. They can all hear the academic and any student who speaks, and also see what each student types into the chat box. In this way, they interact dynamically with the other students, replying via the chat box even while the academic or another student is speaking. The comments in the chat box can also be downloaded and printed, thus enabling the educator to revise the students' learning during the class, and answer any questions after the class. Students log in into the webinar, and therefore a record of their attendance is maintained. This can assist the academic to follow student progress (or lack thereof), and enables the academic to answer student questions individually and privately where appropriate.

C. Electronic Lodgement of Assignments Through Turnitin

The third form of electronic learning and teaching is that all students (those on campus and those studying by flexible delivery) are required to lodge their written assignments via the Turnitin function of the Moodle site. They are able to reload their assignment into the Turnitin platform as many times as they wish prior to the due date of the assignment. Each time the assignment is lodged, the student can see an 'originality report' which advises them of the similarity between their assignment and other web based materials. The aim of Turnitin plagiarism detection is to promote student understanding of how to write without unintentional plagiarism. The ability of students to submit and resubmit to Turnitin encourages revising and rewriting which assists students to learn academic writing and generally produces better written assignments. The plagiarism function is also important because norms of referencing vary internationally, so it assists students to understand the Australian university standards.

D. 'GradeMark' via Turnitin

The fourth online tool evaluated here is 'GradeMark', the online feedback component of the Turnitin software package. Once a student's assignment has been electronically lodged, the academic can open it in GradeMark. The academic views the Turnitin originality report and can also see the percentage of similarity between the assignment and any other internet material. The academic can assess whether the similarities are merely due to appropriate quoting and referencing or whether there is a plagiarism issue. Once this is checked, the academic can undertake marking of the assignment online.

The GradeMark function allows for comments to be typed onto the screen which appear to the student as a speech bubble that opens up into the typed comments. These comments can be accurately placed on the assignment at relevant points. Comments can be customised to suit the individual student or issue, or saved as general comments (Quickmarks) so that they can be used repeatedly. The Quickmark function in GradeMark enables the academic to save commonly used comments and quotations so that marking is quicker and more efficient, and most importantly, of better quality. There is also the ability to incorporate marking schemes or rubrics. Figure 1 shows the GradeMark webpage which outlines its functions.

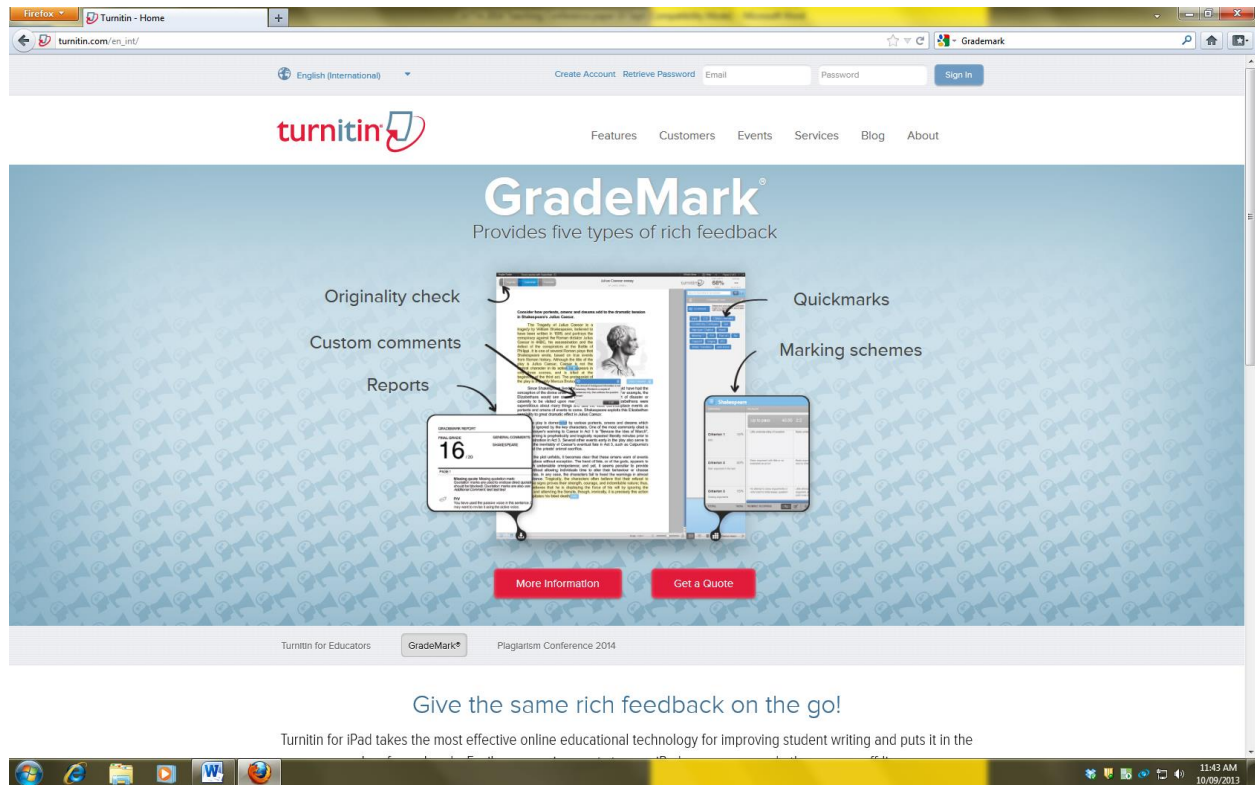


Figure 1: Screenshot of GradeMark webpage

GradeMark is also available for use on iPads, thus enabling academics to mark at whatever location they find most convenient.

IV AN EVALUATION OF THE ONLINE TEACHING AND ASSESSMENT TOOLS THROUGH THE LENS OF THE SEVEN PRINCIPLES OF GOOD FEEDBACK PRACTICE

Each of the four online teaching and assessment tools used at TBL will be evaluated using the seven principles suggested by Nicol and Macfarlane-Dick.

A. Clarification of Good Performance

Good performance in an assessment task is usually easy to identify; however, it is not always easy to define. The educational literature provides a number of suggestions for making good performance clear to students prior to their engagement with the assessment task in order, hopefully, to improve the assessment outcome. The suggestions include use of assessment rubrics,³³ clear criteria, and providing examples of good performance.³⁴ But once the assessment task has been completed, it is important for students to understand how they might have fallen short of the ultimate goal of good performance. Comments such as 'poor effort' and 'could do better' are examples of unclear

³³ Nicole A Buzzetto-More and Ayodele Julius Alade, 'best Practices in Assessment' (2006) 5 *Journal of Information Technology Education* 251, 262–3.

³⁴ Mark Huxham, 'Fast and effective feedback: Are model answers the answer?' (2007) 32(6) *Assessment and Evaluation in Higher Education* 602.

feedback that do not offer anything substantive and do not assist students in understanding where they went wrong.³⁵ Vague feedback can lead to students having no true understanding of their limitations and how they can improve. This can result in the student being unable to apply their learning to their next assessment task.³⁶ Another frequent complaint is that 'handwritten feedback is illegible, rendering it almost useless'.³⁷

A study of 664 undergraduate education students at an American university situated in the Midwest concluded that students prefer feedback sent to them electronically because this was easy for them to access,³⁸ since many of them have mobile phones, laptop computers and other mobile devices. Electronic feedback was faster than handwritten feedback returned to them in a face-to-face class, and typed feedback was more readable than most handwritten comments.³⁹

There is some evidence that even where the majority of students are able to read and understand an instructor's handwritten comment, the online comments will be more legible. In a 2014 survey of 25 students who were undertaking a course in effective writing in the United States, 58 per cent stated that they found the instructor's handwritten comments legible.⁴⁰ For the same cohort, when the educator changed from handwritten to online comment via GradeMark later in the semester, the response was that 92 per cent found the comments legible.⁴¹ Sixty three per cent of the cohort also responded that they preferred the online comments to the handwritten.⁴²

GradeMark has the capacity to provide students with relevant information that should improve their performance. Marking schemes or rubrics are easily incorporated into the GradeMark system. Of additional importance is that detailed and sophisticated comments can be provided through the use of Quickmarks and that these and individual comments are, unlike handwriting, always legible. As one student commented on the use of GradeMark 'Quick ... constructive ... you actually had helpful comments and I could actually read them'.⁴³

B. Facilitates the Development of Self-assessment (Reflection) in Learning

In 2005, Martell and Calderon highlighted the point that effective assessment involves a process. This process includes not only the assessment task but also identifying improvement opportunities and reflecting and making changes.⁴⁴ The assessment

³⁵ National Union of Students, United Kingdom, 'The Great NUS Feedback Amnesty' (2008) 11.

³⁶ Mark Huxham, 'Fast and effective feedback: Are model answers the answer?' (2007) 32(6) *Assessment and Evaluation in Higher Education* 602.

³⁷ National Union of Students, United Kingdom, 'The Great NUS Feedback Amnesty' (2008) 11.

³⁸ Ni Chang et al, 'Electronic Feedback or Handwritten Feedback: What do Undergraduate students prefer and why?' (2012) 1(1) *Journal of Teaching and Learning with Technology* 1, 20.

³⁹ Ibid.

⁴⁰ Elizabeth Connell, 'Is the pen mightier than the pixel?' Webinar, Turnitin, 9 October 2014.

⁴¹ Ibid.

⁴² Ibid.

⁴³ Student comments 'Principles of Australian Taxation Law' Webinar semester 1, 2013.

⁴⁴ K Martell and T Calderon, 'Assessment of student learning in business schools: What it is, where we are, and where we need to go next' in K Martell and T Calderon *Assessment of Student learning in*

process is often represented as a continuous cyclical process – or rather, a loop. ‘Closing the loop’, a phrase that is regularly used, has been defined by Martell and Calderon as an ongoing process that uses assessment data to improve student outcomes.⁴⁵ This data is not just for the academics and university administrators. The reflection process as part of the cycle of assessment can enhance student learning and lead to better assessment outcomes in the future. Students consider ‘that feedback needs to be an integral part of the learning experience not just a one-off exercise that assesses the student’.⁴⁶ Research indicates that students are generally interested in receiving feedback in order to improve their learning.⁴⁷ Through quality feedback, students are encouraged to reflect and develop in order to improve their academic achievements.⁴⁸ (However, other research demonstrates that students can be careless about feedback and do not always collect or properly read the feedback provided.)⁴⁹

Electronic feedback may encourage student reflection in a number of ways. The most obvious is the use of the originality check in GradeMark. Students are able to lodge draft assignments as many times as they wish prior to the submission date and time. When they do this, they see a detailed originality report. This identifies any similarities between their own work and other sources that are available electronically. The sources include everything that is available on the university site, the World Wide Web and also the student’s own work or the work of other students. Students are thus afforded the opportunity to ensure that sources are properly referenced and quotes are identified. They are also encouraged to go back, revise their paper and resubmit in cases where there is a significant degree of overlap with other work. If students take advantage of this capability, then they are engaging in one form of self-assessment and making changes for the better. They are also reflecting on and revising the drafts of their assignments. Preparing, revising and resubmitting drafts are important ways of improving academic writing.⁵⁰ Furthermore, there is some research to suggest that students may also welcome the introduction of a way to reduce plagiarism via Turnitin.⁵¹

The use of structured assignments as part of electronic lodgement and feedback is another way to encourage reflection. It is common in the authors’ school to require postgraduate students to lodge a plan of their research paper prior to the final paper. Customised comments and Quickmarks available on GradeMark ensure that marking this assessment item is fast and the feedback informative and legible. Students are then in a position to reflect on timely and helpful feedback and incorporate it into their final paper. The

business schools: Best practices each step of the way (2005, Association for Institutional Research, Tallahassee, Florida) 1.

⁴⁵ Ibid.

⁴⁶ National Union of Students, United Kingdom, ‘The Great NUS Feedback Amnesty’ (2008) 13.

⁴⁷ Ni Chang et al, ‘Electronic Feedback or Handwritten Feedback: What do Undergraduate students prefer and why?’ (2012) 1(1) *Journal of Teaching and Learning with Technology* 1, 13.

⁴⁸ National Union of Students, United Kingdom, ‘The Great NUS Feedback Amnesty’ (2008) 13.

⁴⁹ Christopher Winter and Vanessa L Dye, *An Investigation into the reasons why students do not collect marked assignments and accompanying feedback* (2004) CELT Learning and Teaching Project 133.

⁵⁰ Christina Hendricks, ‘Seven principles of effective feedback practice’ You’re the Teacher Blog, 31 October 2012 at <http://blogs.ubc.ca/chendricks/2012/10/31/>; David J Nicol and Debra Macfarlane-Dick, ‘Formative assessment and self-regulated learning: a model and seven principles of good feedback practice’ (2006) 31(2) *Studies in Higher Education* 199, 213.

⁵¹ Stephen Dahl, ‘Turnitin: The Student Perspective on using Plagiarism Detection Software’ (2007) 8(2) *Active Learning in Higher Education* 173, 186.

academic can also see the research plan and their specific comments and compare them to the final research paper to ensure that feedback has been incorporated into the final research paper. This was not possible where comments were made on paper copies that were returned to the student, as, due to limited resources, it was not possible to photocopy these hard copies.

C. Delivers High Quality Information to Students About Their Learning

Good quality external feedback is information that helps students to identify problems in their own performance, and self-correct.⁵² Lunsford argues that feedback that is effective in this way shows how the reader perceived the argument rather than providing a judgement.⁵³ Rowntree's 1987 seminal text about assessment claims that feedback 'is the life-blood of learning'.⁵⁴ The importance of assessment and quality feedback continues to dominate the thinking behind the design of appropriate and effective solutions to measure and support learning.⁵⁵

As stated earlier, customised comments and Quickmarks available on GradeMark enable the educator to provide clear and detailed information to students about their assessment performance. The educator can draft and place comments in a way that is considered most appropriate and helpful. Quickmarks allow the academic to develop a bank of standard responses to recurring problems eg lack of appropriate headings, omission of an abstract or bibliography when required, incorrect citation of sources and problems with grammar. Other comments can be customised to be relevant and personal to a particular student or a particular issue. Comments can be specifically placed to focus attention on particular errors or issues.⁵⁶ Typed comments are ideal for highlighting specific errors.⁵⁷ As one student commented 'it was good you could put comments in the spot it related to'.⁵⁸ This can also benefit the academic. A colleague recently pointed out 'thanks for singing the praises of electronic marking – have just started and it is so much easier. Not just logistically, but conceptually – by now, my brain is more wired to think better when I type'.⁵⁹ Research by other academics also supports this view. One commentator stated

⁵² David J Nicol and Debra Macfarlane-Dick, 'Formative Assessment and Self-regulated learning: A model and Seven Principles of Good Feedback Practice' (2006) 31 *Studies in Higher Education* 199, 208.

⁵³ R Lunsford, 'When less is more: principles for responding in the disciplines' in M Sorcinelli and P Elbow (eds) *Writing to learn: Strategies for assigning and responding to writing across the disciplines* (Jossey-Bass, San Francisco, CA, 1997).

⁵⁴ Derek Rowntree, *Assessing students: How shall we know them?* (Taylor & Francis, 1987) 24.

⁵⁵ R Higgins, 'Be more critical! Rethinking assessment feedback' (Paper presented at the BERA conference, Cardiff University, 7–10 September 2000); P Black and D Wiliam, 'In praise of educational research: Formative assessment' (2003) 29 *British Educational Research Journal* 623; C Rust, M Price and B O'Donovan, 'Improving students' learning by developing their understanding of assessment criteria and processes' (2003) 28(2) *Assessment and Evaluation in Higher Education* 147.

⁵⁶ Robert Allan and Steve Bentley (2012) 'Feedback mechanisms: efficient and effective use of technology or a waste of time and effort?' Paper presented at STEM Annual Conference 2012, 12–13 April 2012, Imperial College, London.

⁵⁷ Ibid.

⁵⁸ Student comments 'Principles of Australian Taxation Law' Webinar semester 1, 2013.

⁵⁹ Email from [name withheld] dated 6 September 2013.

that, as she could type faster than she could write, she actually provided more detailed feedback through GradeMark.⁶⁰

D. Encourages Educator and Peer Dialogue Around Learning

Feedback is often given at the end of an assessment task simply to record a student's achievement. This approach doesn't always provide developmental advice that will allow a student to progress.⁶¹ Dialogue about learning can be encouraged through educator and student interactions, both face-to-face and electronically. In the electronic environment webinars can be used effectively to encourage engagement with the assessment task while it is underway, and to discuss the quality of student performance at a general level. Webinars are not limited to the delivery of teaching materials and discussion can be facilitated through the chat room function, where students type in their comments and everyone can see them. This also facilitates conversations between students. Furthermore, general comments and feedback on assessment tasks can be posted by the academic on the Moodle site.

The Moodle site also enables educator–student dialogue through email and discussion forums. The authors regularly use the Moodle email and notification systems to, for example, remind students of the upcoming webinars, notify them of recently posted materials on the Moodle site, and make comments about assessment tasks.

To discuss their assessment tasks and feedback, students email, telephone or see the academic in their office. When online marking is used, the academic and the student can view the assessment task and comments simultaneously, and both know they are talking about the same issue and the same comment. They can both see these on the screen and engage in a meaningful discussion about the issues raised by the feedback. By contrast, where papers are marked in hardcopy, this is handed back to the student and copies are not kept at TBL.

E. Encourages Positive Motivational Beliefs and Self-esteem

Criticism, when poorly expressed or delivered, can damage students' self-confidence and lead to a lack of motivation.⁶² An important benefit of online feedback is that it can be viewed by the student wherever and whenever they choose. This provides them with privacy, avoiding comparisons and negative comments from other students, which can also damage self-esteem. In addition, customised feedback comments can be crafted so that they send the appropriate message, mixing criticism with encouragement by the educator. Quickmark comments can be designed by academics to encourage students in a way that is appropriate for the discipline and student cohort. The Quickmark function means the academic has time to draft and revise the comments to ensure they are helpful and expressed tactfully.

⁶⁰ Elizabeth Connell, 'Is the pen mightier than the pixel?' Webinar, Turnitin, 9 October 2014.

⁶¹ National Union of Students, United Kingdom, 'The Great NUS Feedback Amnesty' (2008) 13.

⁶² Christopher Winter and Vanessa L Dye, *An Investigation into the reasons why students do not collect marked assignments and accompanying feedback* (2004) CELT Learning and Teaching Project 133, 137.

F. Provides Opportunities to Close the Gap Between Current and Desired Performance

Online technologies such as those described in this paper can be used to provide students with the opportunity to close the gap between their performance in the assessment task and their goal, just as traditional assessment can. These technologies however also have the additional benefits described earlier in this article such as timely, legible and targeted feedback which enables students to reflect on their performance and improve for the next assessment task.

The capacity of academics to use online technology to provide feedback in a timely manner ensures that students have the opportunity to quickly rectify their drawbacks and omissions and apply their new knowledge to the next task, while the feedback is still at the forefront of their minds. The ability to access this feedback wherever the students are located also means they are not waiting for the next class to obtain important information.

External feedback should, however, support two processes. It should help students to recognise the next steps in learning and also how to take them.⁶³ The electronic submission of research plans described earlier is one way of providing feedback on work-in-progress, thus encouraging students to plan various strategies that they might use to improve their final research paper. Furthermore, if students use the originality report offered through GradeMark, it will provide them with feedback on their level of originality, and correct use of references, prior to submission.

An additional enhancement of the learning process is the improvement of communication between the instructor and the student when they are in different locations. The instructor and student can both view the same assignment and the same feedback, even though they are communicating via the telephone or email. They can discuss the comments knowing they are both talking about the same material, and in this way have a meaningful dialogue about the assessment task.

G. Provides Information to Educators That Can Be Used to Help Shape the Teaching

Feedback is not only about providing relevant information to students, it is also about improving the quality of teaching. As one researcher points out, '[t]he act of assessing has an effect on the assessor as well as the student. Assessors learn about the extent to which they [students] have developed expertise and can tailor their teaching accordingly.'⁶⁴

A range of reports can be generated by online technologies that enable academics to track student activities and performance. The originality check discussed earlier clearly shows the academic which sources have been commonly used by students, and how they have been used. This is important when setting research papers and other high-level essay assignments, as it helps the academic to identify important references that students are

⁶³ David J Nicol and Debra Macfarlane-Dick, 'Formative Assessment and Self-regulated learning: A model and Seven Principles of Good Feedback Practice' (2006) 31 *Studies in Higher Education* 199, 213.

⁶⁴ Mantz Yorke, 'Formative assessment in higher education: moves towards theory and the enhancement of pedagogic practice' (2003) 45(4) *Higher Education* 477, 482.

accessing and also highlight whether students are overlooking other important reference materials.

For assessments that require submission of a research plan and subsequent research paper, since the website keeps a copy of the student's earlier work with annotations, the academic can assess whether the student has incorporated the feedback into their final paper.

The Moodle site can generate reports that identify not only the students who actually participate in webinars, but also those students who download and play the webinars subsequently. In this way, the academic can track which students, and how many, are engaged in the classroom activities. This can ultimately be compared to student performance to enable review of teaching and assessment activities to ensure that they are meeting the students' educational needs. Other reports can be generated that track how many (and how often) students access other material on the site, such as notes and reference materials. This assists academics in managing their uploading of materials, by indicating which materials are perceived as most worthwhile by the students.

An additional benefit is that where there are multiple markers, the academic in charge can access the Moodle site and determine how advanced the markers are in the marking process, and also assess the comments and marks that they have awarded. This enables moderation across markers to take place more easily.

H. Student Surveys

In 2014 and 2015, students in several TBL courses at UNSW were surveyed about the use of online marking of their assignments.

In total, four courses were surveyed. The students were in TABL5541 Corporations and Business Associations Law, taught in semester 2, 2014; TABL2751 Business Taxation taught over summer semester 2014–2015; and LAWS3751 Business Taxation and TABL5541 Corporations and Business Associations Law, both taught in semester 1, 2015. TABL2751 and LAWS3751 are both undergraduate courses, and TABL5541 is taught at postgraduate level. The latter course is targeted at students who already have a degree, but one that is not accountancy. It is designed to enable students to qualify for admission to the accounting profession. The surveys were administered to the students by a third party who is not part of the research team. They were administered face to face, either in lectures or consultation groups, and students were given the choice of whether or not to complete the surveys. All survey responses are anonymous and the total number of student responses is 182.

A large majority of students (72 per cent) either strongly agreed or moderately agreed that receiving online feedback was better than marking on paper.⁶⁵ Students agreed that it was easy to lodge their assignments electronically and that they preferred to lodge them

⁶⁵ Question 10. Here 71 students answered 'strongly agree' and 60 answered 'moderately agree', while 35 students were neutral.

this way (84 per cent and 75.8 per cent respectively).⁶⁶ Seventy per cent either moderately agreed or strongly agreed that the markers' comments via online marking were easier to read than with paper marking,⁶⁷ and 71 per cent reported that feedback via the online system was available more quickly than feedback on paper submissions usually is.⁶⁸

In response to one of the questions about how they used the online feedback, 62 per cent agreed that the makers' online comments were more helpful to assist them in understanding where they had gone wrong than comments on paper submissions for similar assignments,⁶⁹ with 23 per cent of students neutral on this issue.⁷⁰

Other research into students' perceptions of electronic feedback has been undertaken in the last few years by Turnitin. In 2013, Turnitin embarked on a series of student surveys in order to better understand how students value and use feedback, and the type and timing of feedback that they prefer. The first online survey was launched on 4 March 2013 and a total of 1,000 students responded over three weeks.⁷¹ The question design was a combination of multiple choice and scaled-response items. There was also a free response question at the end. The majority of respondents were students in graduate programs (47 per cent) followed by 36 per cent in Bachelors programs, 9 per cent in associates programs and 8 per cent in high schools.⁷² In total, 80.2 per cent of students reported submitting assignments electronically.⁷³ Of these, 69 per cent typically submitted online, and the balance was by email. However, only 65.5 per cent of respondents advised that they typically received electronic feedback. So this survey indicated a gap of close to 15 per cent, where students are submitting electronically but receiving handwritten feedback.⁷⁴

The most disturbing aspect of the survey results was, however, that 17.8 per cent of respondents advised that they typically waited 17 or more days to receive feedback on their assignments. A further 10.8 per cent stated that the time between assignment lodgement and feedback was between 13 and 16 days.⁷⁵ The additional comments by students largely focussed on this issue and how detrimental delays in feedback were to their learning. One student stated, 'I often receive feedback too late to incorporate it into the next assignment. This makes the feedback pretty much useless'.⁷⁶

⁶⁶ Questions 1 and 2 of the survey respectively. Regarding Q 1, 107 students 'strongly agreed' and 46 'moderately agreed'. Regarding Q2, 116 'strongly agreed' and 22 'moderately agreed', while 24 students were neutral in their response to Q 2.

⁶⁷ Question 7. Here 70 students 'strongly agreed' and 56 students 'moderately agreed', with 37 neutral and 2 stating that the question was not applicable as they did not access their comments.

⁶⁸ Question 6. Here 91 students strongly agreed, 37 moderately agreed and 30 students were neutral. Two students stated that the question was not applicable as they did not access their comments.

⁶⁹ Question 8. Here 54 students responded 'strongly agree' and 58 responded 'moderately agree'.

⁷⁰ That is, 42 student responses from a total of 180, as two students stated that the question was not applicable as they did not access their comments.

⁷¹ Turnitin White Paper, 'Closing the Gap: What Students Say About Instructor Feedback' 2013, available at http://turnitin.com/en_us/resources/white-papers.

⁷² Ibid 4.

⁷³ Ibid 5.

⁷⁴ Ibid 8.

⁷⁵ Ibid 10.

⁷⁶ Ibid 11.

In September 2014, Turnitin conducted another survey of over 2,000 students to investigate their perceptions on educator feedback.⁷⁷ The survey's purpose was to identify what students generally think about the feedback they receive on their assignments.⁷⁸ The respondents to this survey were even more skewed towards graduate programs, with 59 per cent being postgraduate, 38 per cent in Bachelor degrees, and only 3 per cent were high school students.⁷⁹ A significant percentage of students reported having received feedback via written comments on paper, very and extremely often (55.6 per cent). A similar percentage reported receiving typed comments electronically, with 25.52 per cent advising that they received this type of feedback very often and 33.63 per cent advising that they received this type of feedback extremely often.⁸⁰

In answer to the question 'How effective has the feedback been in the following formats?', there was a clear split in responses between written comments on paper, 68.9 per cent stating that this feedback was 'very effective' or 'extremely effective' and 69.7 per cent saying the same about typed comments electronically.⁸¹ Face-to-face feedback was considered the most effective (77 per cent) but this was not a form of feedback that was often received (30 per cent).⁸²

The survey found that a high proportion of students reported receiving general comments 'very' or 'extremely often' (68 per cent). The majority of these students also advised that this type of feedback was 'very' or 'extremely effective' (67 per cent).⁸³ When examining the content of feedback, the most positive response was in respect of 'suggestions for improvement' while the least favourite form was 'praise or discouragement'.⁸⁴

I. Survey of Academics

In late 2014, the UNSW Learning and Teaching Unit issued a survey to academics regarding the use of various assessment tools including Turnitin GradeMark.⁸⁵ The project was titled 'Using Technology for Assessment: a university-wide census'. Academics were advised that UNSW was exploring what assessment and feedback technologies it should be implementing over the next few years.⁸⁶ The survey asked all academic staff who were listed as having an instructor role in 2014 to advise why, or why not, they used any technologies to support assessment, and if so, what technologies they tried and how useful (or not) these had been.⁸⁷ The total number of academics invited to respond to the survey was 1500 and 800 answered the survey, a response rate of 53.3 per cent.

In response to the request to select all the UNSW services that academics had used in the last two years to support their assessment and feedback practices, 49.18 per cent of

⁷⁷ Turnitin, White Paper, 'Instructor Feedback Writ Large: Students Perceptions on Effective Feedback' 2014.

⁷⁸ Ibid 3.

⁷⁹ Ibid 5.

⁸⁰ Ibid 12.

⁸¹ Ibid 13.

⁸² Ibid 12-13.

⁸³ Ibid 4.

⁸⁴ Ibid.

⁸⁵ UNSW, Qualtrics Public Report, Interim Report, 18 December 2014.

⁸⁶ UNSW Assessment Tools Census <http://moodle.telt.unsw.edu.au/course/view.php?id=11864>.

⁸⁷ Ibid.

respondents answered Turnitin GradeMark and 81.52 per cent answered Turnitin Originality Check.⁸⁸

In answer to the subsequent question about whether this assessment tool was useful, 68.33 per cent stated that Turnitin GradeMark was 'very useful', 27.78 per cent that it was 'somewhat useful' and only 3.89 per cent that it was not useful.⁸⁹ In response to the same question regarding the Turnitin Originality Check, 74.4 per cent stated it was 'very useful', 25.6 per cent said 'somewhat useful' and no respondents stated that it was not useful.⁹⁰ Ninety two per cent of respondents who had used Turnitin GradeMark stated that they intended to use Turnitin GradeMark in the future, and 98 per cent stated that they intended to use the Originality Check in Turnitin in the future.⁹¹

It is clear from this survey that a significant number of academics at UNSW are using Turnitin GradeMark. Of the 800 respondents, 49.18 per cent or slightly fewer than 400 academics are using the assessment tool. Of these, the vast majority find it 'very useful' or 'somewhat useful'. The overwhelming majority (92 per cent) also intend to use the tool in the future.

V CONCLUSION

This article has described how four different online strategies are used in teaching TBL. It has analysed lodgment and feedback strategies for online assessment through the lens of the seven principles of good assessment identified by Nicol and Macfarlane-Dick. Although it is not suggested that online assessment and feedback will cure all assessment defects, this article has demonstrated that the strategies described can be used effectively to provide high-quality feedback.

Furthermore, it has shown that there are certain unique advantages to the use of online assessment and feedback over more traditional formats. These advantages include the timeliness of online feedback, its legibility, and ease of access for students. This means that not only are the students able to view and interact with their feedback quickly but that it is certain to reach them, and they are able to view it privately without fear of comparison and criticism from their peers. The survey of academics has demonstrated that they are very positive about the use of online marking and feedback.

Of the seven principles of good assessment discussed in this article, encouraging the student to reflect on their feedback and use this new knowledge in the next stage of their learning has been highlighted as one of the most important aspects of effective assessment.⁹² Online assessment enhances this. The article has provided two examples of ways in which this can be encouraged. First, electronic submission of research plans prior to the final research paper is one way of providing feedback on work-in-progress, thus

⁸⁸ UNSW, Qualtrics Public Report, Interim Report, 18 December 2014, 5.

⁸⁹ Ibid 6.

⁹⁰ Ibid.

⁹¹ Ibid.

⁹² David J Nicol and Debra Macfarlane-Dick, 'Formative Assessment and Self-regulated learning: A model and Seven Principles of Good Feedback Practice' (2006) 31 *Studies in Higher Education* 199, 213.

encouraging students to plan various strategies that they might use to improve their final paper. Because online feedback can be delivered quickly, it can be provided before submission of the second stage of assessment to enable students to apply the feedback to their final assignment. In addition, use of the originality report offered through GradeMark ensures that students have feedback on their level of originality and correct use of references, prior to submission. Encouragement to resubmit drafts also reinforces the idea of rewriting as a way of improving academic writing.