Title: The Usefulness of Student Evaluations for Enhancing the Effectiveness of teaching of Financial Accounting Students at a South African University

Position: Senior Lecturer

Institution: Department of Accounting and Auditing
Faculty of Military Science
(Military Academy)
Stellenbosch University
South Africa

Subject area: Financial Accounting Education

THE USEFULNESS OF STUDENT EVALUATIONS FOR ENHANCING THE EFFECTIVENESS OF TEACHING OF FINANCIAL ACCOUNTING STUDENTS AT A SOUTH AFRICAN UNIVERSITY

ABSTRACT

Purpose – Effectiveness of teaching at universities, in general, has been the focus of many researchers for decades. The public concern about the quality of first year accounting education, in particular, is worth the attention of researchers at tertiary institutions.

Financial accounting as a subject is crucial for the professional amour of the envisaged final product leaving university to be employed by a professional financial institution. Equally important is it to have a well-qualified, skilled and knowledgeable educator to teach the subject. The ultimate result of effectiveness of teaching is student learning and the consequent mastering of the content of specific courses. One of the most difficult and contentious tasks faced by accounting administrators is to evaluate a lecturer's teaching ability.

Student evaluation is the primary tool used by accounting administrators to evaluate teaching effectiveness. This study aims to determine the affect on teaching of perceptions of first year financial accounting students on a specific module and the lecturer characteristics that they consider effective in their learning process. Further aims are to provide useful information to lecturers on teaching methods and lecturer characteristics that could enhance effectiveness of teaching.

Methodology – In this study various aspects on teaching methods and lecturer characteristics are tested including course content, knowledge, personality and attitude of a lecturer. The evaluations of 92 first year financial accounting students at the Faculty of Military Science of Stellenbosch University over a period of six years and self-administered questionnaires are used for data collection. A statistical analysis is applied to these questionnaires.

Findings – From this analysis, the findings reveal that all independent variables (knowledge, personality and attitude in general) have a positive influence on enhancing effectiveness of teaching. The results of the study highlight that course content, knowledge, personality and attitude of a lecturer play an important role in determining effectiveness of teaching in financial accounting.

Value – The results of the study would be useful to the accounting lecturers, students, education departments and academic researchers to better understand the needs of accounting students in their learning process. Results of student evaluations not only provide valuable information which could be used for managing the course and study content but it could also be used for individual improvement by the lecturer. For the students, the improvement of teaching effectiveness based on the evaluation process may ultimately enhance knowledge acquisition.

Keyword: *effectiveness of teaching, first year accounting students, teaching evaluations.*

INTRODUCTION

The quest for excellence in college and university teaching is a worldwide concern and institutions pay more and more attention to the quality of the pedagogy practiced in their classrooms and to assessing how effectively professors are teaching (Ovando, 1989). Evaluating a faculty member's teaching ability is one of the most difficult and contentious tasks faced by administrators. Although teaching ability is regarded one of the primary factors in promotion and tenure decisions, there is little agreement on how teaching effectiveness should be measured.

Most educators believe that the act of teaching creates an intimate and inseparable relationship between teacher and student. This symbiotic relationship must be considered an important element in the process of evaluating and improving instruction in higher education, especially since the ultimate result of effectiveness of teaching is student learning and their mastering of the content of specific courses. Therefore students' feedback and perceptions of teaching should play a role in improving the quality of education.

For many years, teaching effectiveness at higher education institutions has been the focus of many researchers. Traditionally, lecturers are evaluated according to three major criteria: teaching, research and services. While research and services are evaluated by departmental and university committees, teaching effectiveness is evaluated by the students.

Student evaluations are the primary tool used also by accounting administrators to evaluate teaching effectiveness (Yunker & Sterner, 1998). Most accounting administrators believe students can reliably evaluate teaching effectiveness, although they suggest using supplemental information to control potential bias in the student evaluation process.

Students' evaluation of their lecturers have served as the basis for numerous studies reported on in the literature on teaching. Most of these studies confirm that evaluations are generally valid and reliable and serve as good predictors of how much students actually learn in class (Cohen, 1981). Student evaluations (SEs) are used by most administrators of accounting departments as a primary information source in evaluating teaching effectiveness (Calderon et al. 1997). Petersen et al. (2008) argues that most institutions of higher education use student evaluation because it provides administrators with useful information for faculty reappointment, tenure and promotion processes, as well as merit and teaching awards. Student evaluations are especially popular because it provides direct feedback and guides faculty towards improving pedagogical performance in the classroom.

Amin (2002) is of the opinion that the results of student evaluations may help the lecturers to improve upon their teaching strategies; it may help students in the choice of their courses and it could be useful to administrators in their decisions concerning promotion appointments and renewal of lecturing contacts.

Financial Accounting is presented at the Faculty of Military Science of the Stellenbosch University to first year students following an undergraduate programme in economic science. The subject equips students with a sound accounting background which prepares them to take up a post in the financial sector within the South African Defence Force (SANDF). Accounting is a professional subject, and it is therefore crucial to have somebody who is equipped with all the knowledge and skills to teach this subject (Mohidin et al. (2009) Therefore there is a need to indentify and document factors that are considered important for being an effective lecturer in the faculty.

This paper will deal with the objectives of the study, namely the analysis of student perceptions and assessment of lecturer characteristics; a review of the relevant literature, data collection and research methodology and empirical results. The evaluation and interpretation of findings will follow and a few summative remarks will serve as conclusion.

OBJECTIVES OF THE STUDY

These objectives are:

● To assess the perceptions of first year financial accounting students on the module that has been presented;

● To assess whether lecturer's characteristics have any effect on effectiveness of teaching; and

● To provide useful information for the lecturers on teaching methods and lecturer characteristics which could affect the effectiveness of teaching.

REVIEW OF THE RELEVANT LITERATURE

Chan Yin Fah & Osman (2011) investigated the factors, course characteristics, lecturer characteristics and tutorial ratings that affect student evaluation of teaching in university. Their study indicates that most of the respondents showed a high agreement level towards the evaluation of specific course and lecturer characteristics, as well as tutorial ratings. The study has several implications towards certain groups, for example, the lecturer who may use these results to have a better understanding on how and on what students evaluate him or her, as well as the course characteristics and tutorial ratings.

Moore (2006) focused his study on determining which particular characteristics of teaching influence student ratings of the overall effectiveness of the professor. The study found that the teaching methods employed by the professor were the most important component. Administering fair examinations and treating students with respect were additional statistically significant variables.

Smith (2004) conducted a study on what is being measured in student course evaluations. He attests to the fact that in developing classroom teaching strategies, it is important for accounting instructors to obtain feedback that allows them to adjust and improve their teaching methods to fully meet the needs of their students. One important form of feedback comes from students' course evaluations.

Lewis, et al. (1988) discusses the characteristics of effective large-class instructors which include enthusiasm about the subject, knowledge of the subject and the ability to communicate this knowledge. Additional factors also mentioned are cases about the progress and welfare of the students, and characteristics such as daring to discipline students to eliminate unnecessary talking, having a sense of humour, using a variety of instructional strategies, interacting with students during, as well as before and after class, and self-confidence and confidence in what he/she is doing.

According to Muhkerji and Rustagi (2008) students agreed more strongly than faculty that evaluations are higher in courses where the instructor teaches affectively and students learn more. Students also agreed more than faculty that they give higher evaluations for more challenging courses and for courses requiring an above-average amount of work.

ARE STUDENT EVALUATIONS A VALID MEASURE OF TEACHING EFFECTIVENESS?

In order to assess the validity of SETs one must first arrive at an adequate definition of teaching effectiveness. Teaching is multidimensional in nature and there are many possible indicators of effectiveness of teaching. For instance, in addition to examining student achievement other factors such as student motivation, interest in subject matter and career aspirations can be impacted by teaching (Stark-Wroblewski et. al. 2007).

The procedures for developing and using student evaluation instruments have varied considerably. Faculty often argue that teaching effectiveness is difficult to identify and nearly impossible to validly measure, so

individual faculty members should be allowed to use subjective judgement to determine how to conduct their classes (Simpson, 1995). However, since teaching effectiveness is one of the primary factors used in promotions and tenure decisions, faculty members and administrators must find agreement on a valid method to evaluate teaching ability. Student evaluations have become the primary tool used by administrators to evaluate the teaching effectiveness of their faculty (Seldin, 1993).

Simpson (1995) found that student evaluation were the most consistent and most controversial source of information used to evaluate teaching effectiveness. Although there is considerable dissent among higher education professionals, the majority considers student evaluations of teaching as valid. This opinion is based on a considerable body of research showing a positive correlation between student evaluations of faculty members and objective measures of student achievements (Yunker & Yunker, 2003).

Calderon, et al. (1997) found that most accounting departmental chairs believe students are able to reliably evaluate effectiveness of teaching and that student evaluations are a valid tool for measuring teaching ability. However, the majority of departmental chairs recognised that student evaluations could be biased by additional factors including course difficulty, the actual grade distribution, and the size of the class.

Despite the dissent among higher education professionals, student evaluations of teaching are considered valid. This opinion is based on a considerable body of research showing a positive correlation between student evaluations of faculty members and objective measure of student achievements.

DATA AND METHODOLOGY

The Faculty of Military Science (Military Academy) of Stellenbosch University situated in Saldanha nearby Cape Town is the only faculty of its kind in South Africa and one of a few in Africa. This faculty offers accredited academic programmes since its existence in 1952. There are approximately 250 undergraduates and 30 post graduates students in the faculty. Since the primary mission of the faculty members is teaching, remuneration raises and promotion are dependent on satisfactory evaluations. The University specifies that effectiveness of teaching, as well as research and community service are the most important factors to be considered for a lecturer to achieve tenure at the institution.

Financial Accounting 114 and 144 is one of the subjects presented at the faculty. Student evaluation data was collected over a three-year period for a full-time lecturer for the 2008-2011 academic years. The classes considered for the study had between twelve and fifteen students. Surveying methodology using questionnaires was utilized to conduct the study. A pool of questions was created by the Centre for Teaching and Learning at Stellenbosch University and twelve questions for the module and fifteen for the lecturer were presented to the students accompanied by a 5-point Likert scale, with 1 = never, 2 = sometimes, 3 = average, 4 = often and 5 = always.

The dependent variables consist of effectiveness of teaching – the extent to which students liked the module. On the module the following aspects applied: approach, concentration on the methods used in teaching, relevance of assignments, contact sessions, programme and a career in the SANDF. Lecturer characteristics entail characteristics of a lecturer in relation to knowledge, personality and attitude in general. The independent variable would be lecturer characteristics – knowledge, personality and attitude in general. For studying the effectiveness of teaching and lecturer characteristics on first year accounting students at the Faculty of Military Science, the following hypotheses were tested:

H1: There is a significant relationship between effectiveness of teaching and lecturer characteristics (knowledge).

H2: There is a significant relationship between effectiveness of teaching and characteristics (personality).

H3:   There is a significant relationship between effectiveness of teaching and characteristics (attitude in general).

The evaluation instrument asking students to rate the effectiveness of teaching and lecturer characteristics, was given to the students during the last week of a semester. It was anonymously administered by a member of the staff. The lecturer did not see the evaluations until grades had been submitted at the end of the term.

The questionnaire (appendix 1) comprises four sections which include the respondent's academic data, teaching methodology (model) questions, questions on lecturer's characteristics and it provides for students to write down general remarks and recommendations (appendix 2) on the effectiveness of teaching and on the lecturer characteristics.

Student evaluation towards the module

Table 1a gives as an overview of the mean scores of all the variables of effectiveness of teaching. The average mean on the module is 4.41 (table 1b) on the 5-point Likert-scale and this indicates that respondents agreed that the lecturer uses all the proper methods in lecturing. For each item analysis, most of the respondents revealed that the presentation of the module is just right. The respondents gave a clear indication with each question that they were satisfied that effective learning took place.

The variables that the proxy students' opinion regarding a lecturer's relevance of assignments, assessment of insight, relevance of the module and the relevance of the module to a career in the SAND all carry the expected positive sign and are statistically significant.

Table 1a: Descriptive statistics of the module questions, per year group

Variables	Groups							
	2008-01		2009-01		2009-02		2011-01	
	Mean	Std	Mean	Std	Mean	Std	Mean	Std
Were the outcomes achieved?	4.14	1.12	4.54	0.63	4.69	0.61	4.25	0.92
Was prescribed study material suitable to achieve outcomes?	3.64	1.44	4.54	0.93	4.69	0.61	4.67	0.85
Were assignments relevant in terms of outcomes?	4.93	0.25	4.77	0.58	4.92	0.27	4.92	0.29
Were practicals relevant and effective?	4.71	0.45	4.67	0.47	4.54	0.63	4.3	0.78
Did assessments test insight?	4.67	0.79	4.85	0.63	4.77	0.42	4.88	0.33
Was the assessment of the learning outcomes fair?	4.31	1.14	4.08	1.04	4.62	1.08	3.75	1.42
Did the achievement of the module outcomes pose an academic challenge?	3.64	1.39	4.00	1.04	4.15	1.10	4.30	0.64
Were the credits in proportion to the total time devoted to this module?	4.27	1.00	4.23	0.70	4.38	0.49	3.67	1.33
Was the module relevant to the programme?	4.93	0.25	4.69	0.72	4.92	0.27	4.5	0.65
Was self study essential for success?	3.67	1.53	4.08	1.21	4.08	1.21	4.75	0.43
Were there self-assessment mechanisms to enable evaluation of progress?	4.40	1.08	4.15	0.77	4.38	0.92	4.25	0.66
Is the module relevant to a career in the SANDF?	4.47	0.96	4.62	0.74	4.38	1.00	4.00	1.00

Table 1b gives an overview of the module questions in ranking order. The item "Were assignments relevant in terms of outcome'" has the highest average mean and the question "Did the achievement of the module outcomes pose an academic challenge" has the lowest average mean on the 5-point Likert-scale. All the questions carry the expected positive sign and are statistically significant.
Table 1b: The module questions in raking order

Ranking	Variables	Average	
		Mean	**Std**
1.	Were assignments relevant in terms of outcomes?	4.89	0.35
2.	Did assessments test insight?	4.79	0.54
3.	Was the module relevant to the programme?	4.76	0.47
4.	Were practicals relevant and effective?	4.56	0.58
5.	Were the outcomes achieved?	4.41	0.82
6.	Was prescribed study material suitable to achieve outcomes?	4.39	0.98
7.	Is the module relevant to a career in the SANDF?	4.37	0.93
8.	Were there self-assessment mechanisms to enable evaluation of progress?	4.29	0.86
9.	Was the assessment of the learning outcomes fair?	4.19	1.17
10.	Was self study essential for success?	4.15	1.09
11.	Were the credits in proportion to the total time devoted to this module?	4.13	0.88
12.	Did the achievement of the module outcomes pose an academic challenge?	4.02	1.04
	Average	**4.41**	**0.81**

Student evaluation towards lecturer characteristics

For the characteristics of the lecturer, the average mean of 4.48 (table 2a) shows that the majority of respondents agreed that the lecturer's knowledge and expertise could further improve their learning process because they could get information and exposure from the lecturer who is knowledgeable and skilful.

The items "Displays a good general expertise of his/her subject" with an average mean with 4.73, "makes her-/himself accessible to learners ito time and conduct" with an average mean of 4.87, and "seems to be well-prepared for contact sessions" with an average mean of 4.73 indicate that the characteristics of the lecturer play an important role in delivering an effective learning.

Table 2a: Descriptive statistics of questions based on the characteristics of lecturer, per year group

Variables	Year Group							
	2008-01		2009-01		2009-02		2011-01	
	Mean	Std	Mean	Std	Mean	Std	Mean	Std
Knowledge								
Seems to be well-prepared for contact sessions?	4.73	0.68	4.62	0.62	4.85	0.53	5.00	0.00
Displays a good general expertise of his/her subject?	4.73	0.57	4.92	0.27	4.92	0.27	4.88	0.33
Manages to guide the student towards understanding difficult concepts?	4.53	0.50	4.38	0.74	4.69	0.61	4.89	0.31
Applies a variety of educational methods effectively?	4.33	0.79	4.00	0.88	4.23	0.70	4.44	0.50
Utilises education technology effectively?	3.13	0.88	2.92	1.38	2.77	1.12	3.00	0.50
Personality								
Displays enthusiasm for his/her subject and learning material?	4.67	0.70	4.62	0.74	4.69	0.72	4.83	0.37
Communicates clearly (orally,								

through writing and electronically)?	4.27	0.93	4.38	0.74	4.77	0.58	4.80	0.40
Encourages or promote learner participation during learning opportunities?	4.73	0.44	4.54	0.63	4.85	0.36	4.67	0.47
Displays a sensitivity towards, and a competency in language of instruction?	4.40	0.80	4.62	0.62	4.62	0.62	4.78	0.42
Attitude in general								
Organises the learning environment effectively?	4.53	0.72	4.46	0.75	4.54	0.63	4.63	0.70
Integrates military-related examples, from civilian working situation?	3.93	0.88	3.62	0.74	4.15	0.77	4.11	0.74
Makes her-/himself accessible to learners ito time and conduct?	4.87	0.34	4.62	0.49	4.85	0.53	4.67	0.47
Displays punctuality ito appointments, tutorials, etc. ?	4.87	0.34	4.77	0.42	4.92	0.27	4.78	0.42
Provides feedback on tasks, reports, assignments, tests, etc. within reasonable time?	5.00	0.00	4.85	0.63	4.92	0.27	4.90	0.30
Accommodates effectively the cultural diversity in the lecture room?	4.43	0.82	4.62	0.62	4.85	0.36	4.89	0.31

Table 2b: The ranking order of the questions based on the characteristics of the lecturer

Ranking	Variables	Average	
		Mean	**Std**
	Knowledge		
1.	Seems to be well-prepared for contact sessions?	4.73	0.68
2.	Displays a good general expertise of his/her subject?	4.73	0.57
3.	Manages to guide the student towards understanding difficult concepts?	4.53	0.5
4.	Applies a variety of educational methods effectively?	4.33	0.79
5.	Utilises education technology effectively?	3.13	0.88
	Personality		
1.	Encourages or promote learner participation during learning opportunities?	4.73	0.44
2.	Displays enthusiasm for his/her subject and learning material?	4.67	0.70
3.	Displays a sensitivity towards, and a competency in language of instruction?	4.40	0.80
4.	Communicates clearly (orally, through writing and electronically)?	4.27	0.93
	Attitude in general		
1.	Provides feedback on tasks, reports, assignments, tests, etc. within reasonable time?	5.00	0.00
2.	Makes her-/himself accessible to learners ito time and conduct?	4.87	0.34
3.	Displays punctuality ito appointments, tutorials, etc.?	4.87	0.34
4.	Organises the learning environment effectively?	4.53	0.72

5.	Accommodates effectively the cultural diversity in the lecture room?	4.43	0.82
6.	Integrates military-related examples, from civilian working situation?	3.93	0.88
	Average	**4.48**	**0.63**

RESULTS

Descriptive statistics of module and lecturer main categories of questions

The questions about the lecturer can be divided into three main categories, e.g. knowledge, personality and attitude in general (see table 2a and b). An average mark for each student is calculated for each question in the main category that will serve as the representative index mark for each of the three main categories. An overhead index mark is also calculated for each student for the module questions by calculating an average mark of all the module questions for each.

Table 3: Descriptive statistics of all the students

|	N	Minimum	Maximum	Mean	Std. Deviation
Module Average	53	3.50	5.00	4.4157	.40149
Knowledge	50	3.00	5.00	4.2717	.47409
Personality	50	3.25	5.00	4.6033	.52206
Attitude	51	3.50	5.00	4.6209	.37130

The results from table 3 are quite significant. The minimum values vary between 3.00 and 3.5 and the maximum values are 5 with an average of all four above 4.2.

Table 4: Module average per year group: report

Descriptive statistics

| Year group	Mean	N	Std. Deviation
2008	4.3242	15	.43718
2009_1	4.4353	13	.29783
2009_2	4.5449	13	.40198
2011	4.3689	12	.46014
Total	4.4157	53	.40149

Graph 1
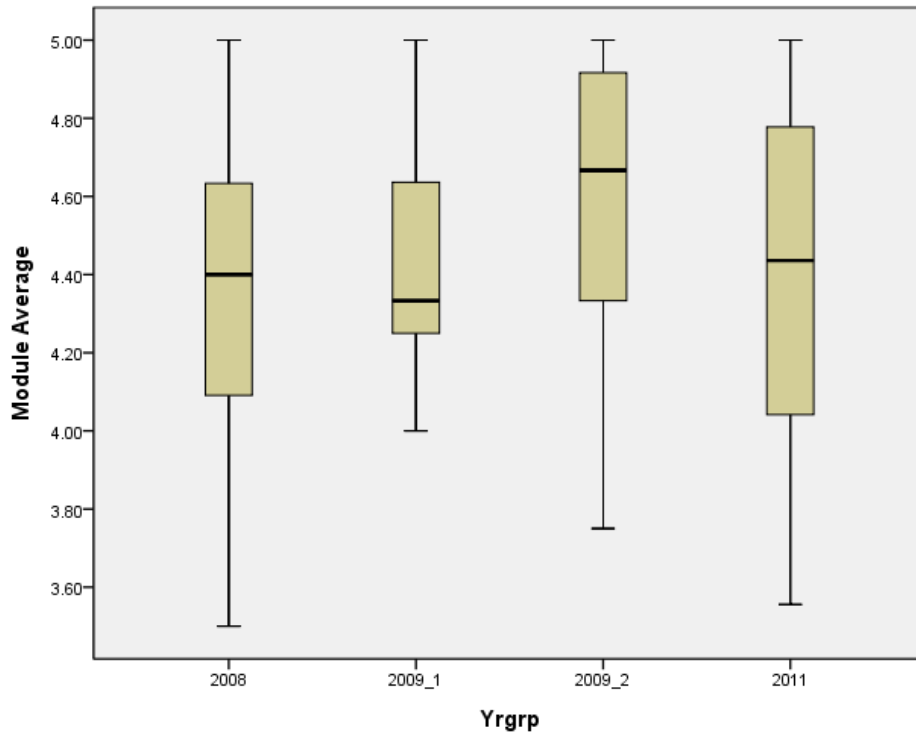
From the descriptive statistics and Box-and-Whisker plots it is clear that the 2009_2 group has the highest median value for 'Module Average'. The impression values of the 2009_1 group vary less, while the values of the 2011 group vary most (it is seen from the graph as well as the standard deviation values).

Table 5: Knowledge per year group: report

Descriptive statistics

| Year group	Mean	N	Std. Deviation
2008	4.2933	15	.57504
2009_1	4.2000	13	.50990
2009_2	4.2923	13	.43677
2011	4.3093	9	.33220
Total	4.2717	50	.47409

Graph 2
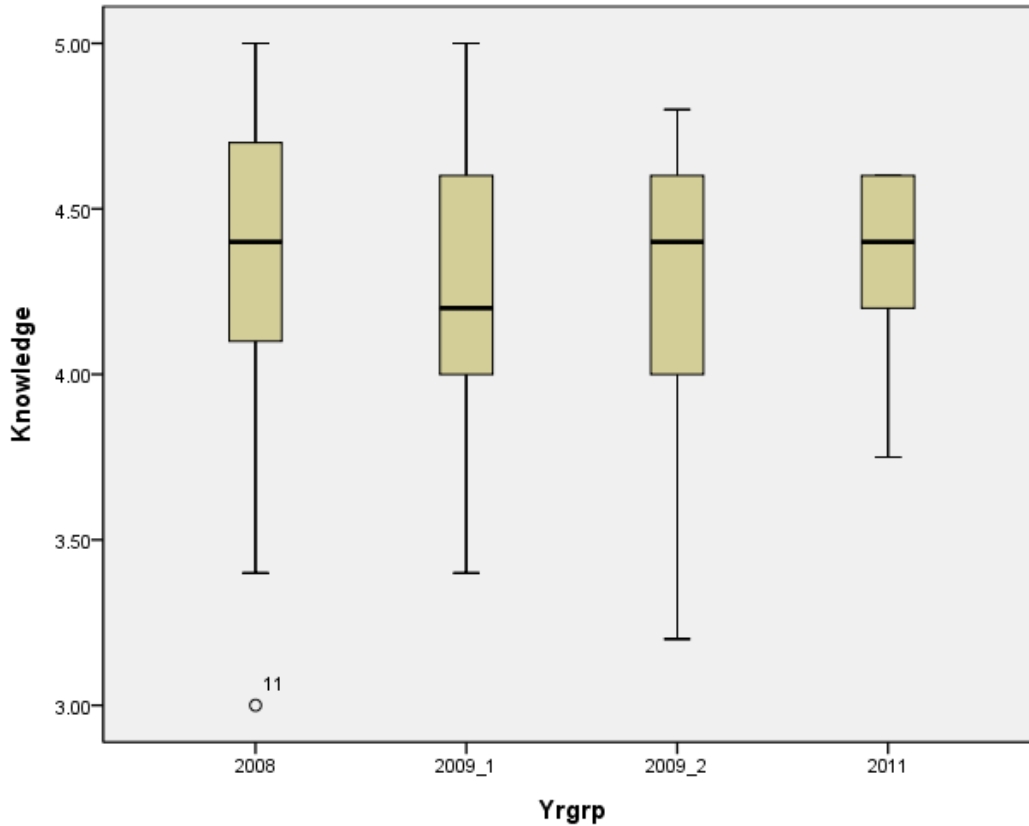
In the 2008 group, one outlier value was found. From the graph and descriptive statistics it is clear that these groups respond the same regarding knowledge.

Table 6: Personality per year group: report

Descriptive statistics

| Year group	Mean	N	Std. Deviation
2008	4.5167	15	.61577
2009_1	4.4679	13	.53309
2009_2	4.7308	13	.47282
2011	4.7593	9	.38289
Total	4.6033	50	.52206

Graph 3
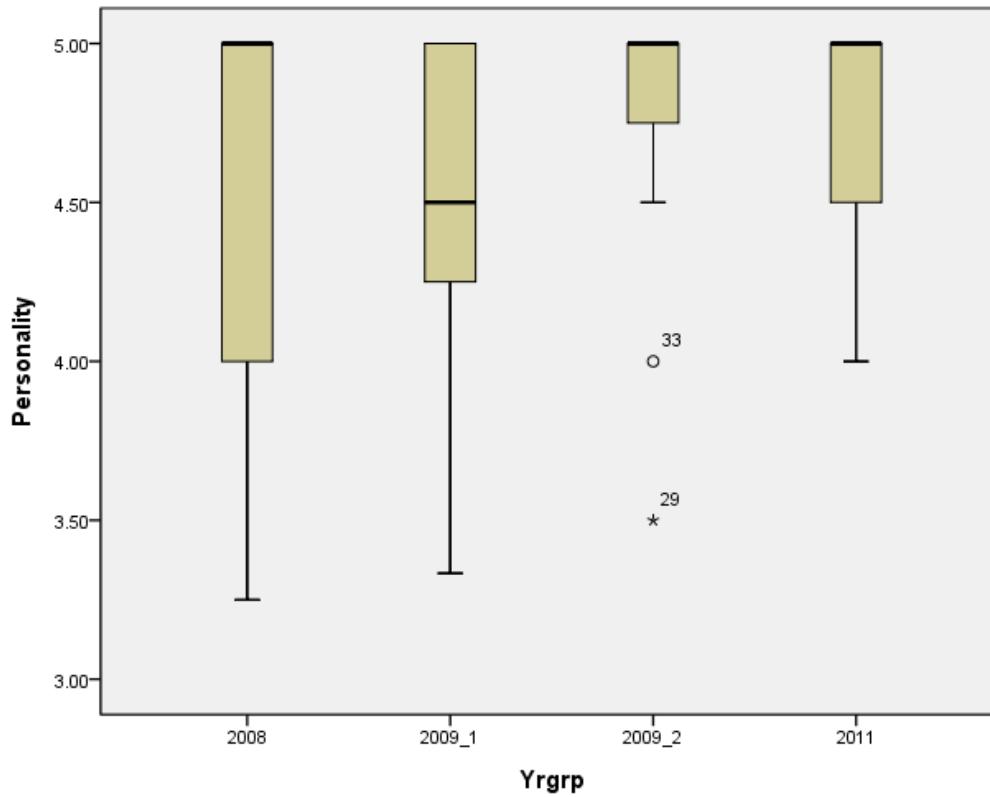
These graphs show that the groups were very positive about the lecturer's personality. For the 2009_2 group, all students, except two (the outlier and extreme value, as indicated), gave the lecturer very high scores for these variables.

Table 7: Attitude per year group: report

Descriptive statistics

Year group	Mean	N	Std. Deviation
2008	4.6222	15	.36983
2009_1	4.4872	13	.36300
2009_2	4.7051	13	.39764
2011	4.6833	10	.35530
Total	4.6209	51	.37130

Graph 4
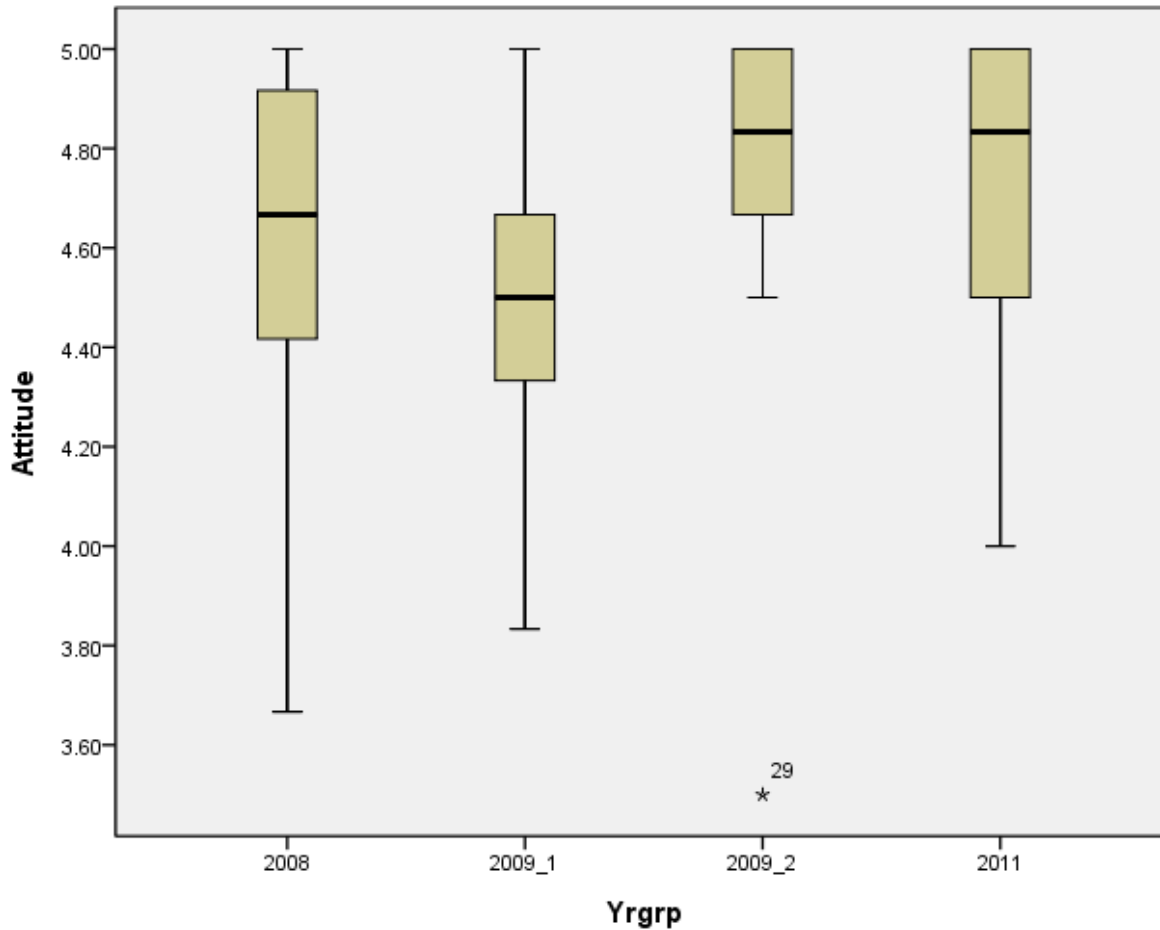
The last two year groups (2009_2 and 2011) gave on average slightly higher values for attitude.

Relationship between impression of module and lecturer

In this section the relationship between the students' impression of the module and the lecturer will be consider.

Analysis of variance (ANOVA) is used to test whether the four different year groups differ from one another regarding the considered variables. From the results in table 8 it is clear that there are no significant differences between the year groups for all four variables under consideration. (All p-values are > 0.05). Hence the correlation and regression analysis, the groups could be combined.

Table 8: Analysis of variance (ANOVA)

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Module Average	Between Groups	.374	3	.125	.762	.521
	Within Groups	8.008	49	.163		
	Total	8.382	52			
Knowledge	Between Groups	.092	3	.031	.129	.942
	Within Groups	10.921	46	.237		
	Total	11.013	49			
Personality	Between Groups	.781	3	.260	.952	.423
	Within Groups	12.574	46	.273		
	Total	13.355	49			
Attitude	Between Groups	.364	3	.121	.873	.462
	Within Groups	6.530	47	.139		
	Total	6.893	50			

The next analyses are based on all students, over the four year groups.

Table 9: Pearson correlation

Correlations

		Module Average	Knowledge	Personality	Attitude
Module Average	Pearson Correlation	1	.537[**]	.443[**]	.496[**]
	Sig. (2-tailed)		.000	.001	.000
	N	53	50	50	51
Knowledge	Pearson Correlation	.537[**]	1	.732[**]	.801[**]
	Sig. (2-tailed)	.000		.000	.000
	N	50	50	50	50
Personality	Pearson Correlation	.443[**]	.732[**]	1	.777[**]
	Sig. (2-tailed)	.001	.000		.000
	N	50	50	50	50
Attitude	Pearson Correlation	.496[**]	.801[**]	.777[**]	1
	Sig. (2-tailed)	.000	.000	.000	
	N	51	50	50	51

**. Correlation is significant at the 0.01 level (2-tailed).

The Pearson's correlation indicates the strength and direction of a linear relationship between two continues variables. From the table it is clear that all relationships between the variables are positive. Iit means that as the score of the one variable increases, the score of the other variable also increases. Thus, a student that gave a high mark for the module also tended to give a high make for the lecturer and vice versa.

The highest correlations were found between attitude and knowledge (0.801), personality and attitude (0.777) and between attitude and personality (0.732).

Regression with all the three variables as independent variables and module average as dependant variable.

Since relative high correlations exist between the independent variables (see previous table 9), multicollinearity could be present. Hence, in this case it would be more meaningful to consider separate regression analyses.

The result is as follows when each of the independent variables is considered independent (apart):

Table 10: Dependent variable (module average) and independent variable (knowledge)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537[a]	.288	.274	.35104

a. Predictors: (Constant), Knowledge

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.397	1	2.397	19.455	.000[a]
	Residual	5.915	48	.123		
	Total	8.312	49			

a. Predictors: (Constant), Knowledge
b. Dependent Variable: Module Average

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.426	.455		5.337	.000
	Knowledge	.467	.106	.537	4.411	.000

a. Dependent Variable: Module Average

Table 11: Dependent variable (module average) and independent variable (personality)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.443[a]	.196	.180	.37305

a. Predictors: (Constant), Personality

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.632	1	1.632	11.729	.001[a]
	Residual	6.680	48	.139		
	Total	8.312	49			

a. Predictors: (Constant), Personality

b. Dependent Variable: Module Average

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.810	.473		5.942	.000
	Personality	.350	.102	.443	3.425	.001

a. Dependent Variable: Module Average

Table 12: Dependent variable (module average) and independent variable (attitude)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.496[a]	.246	.230	.35910

a. Predictors: (Constant), Attitude

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.056	1	2.056	15.946	.000[a]
	Residual	6.319	49	.129		
	Total	8.375	50			

a. Predictors: (Constant), Attitude

b. Dependent Variable: Module Average

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.890	.634		2.981	.004
	Attitude	.546	.137	.496	3.993	.000

a. Dependent Variable: Module Average

In all three these separate regression analyses the modules are significant. (see p-values marked in ANOVA tables 10 - .000 (i.e <0.001), table 11 - .001 and table 12 - .000 (i.e. < 0.001)). Although the models are significant, one should be note that the R^2 values are not high (see values in table 10 - .288, table 11 - .196 and table 12 - .246). E.g., the R^2 value for Attitude as independent variable is 0.246 which means that this variable explains only 24.6% of the variation found in Module average. The rest, approximate 75% are explained by other variables.

From the statistical results it is clear that the following conclusions can be made:

− There is a significant statistical relationship between effectiveness of teaching and lecturer characteristics (knowledge).

− There is a significant statistical relationship between effectiveness of teaching and characteristics (personality).

− There is a significant statistical relationship between effectiveness of teaching and characteristics (attitude in general).

CONCLUSION AND RECOMMENDATIONS

The major purpose of this study was to determine what is important so that effective learning in financial accounting can take place. The results from the study show that SEs is a useful tool for evaluating effectiveness of teaching in the Department of Accounting and Auditing in the Faculty of Military Science at Stellenbosch University. The findings reveal that almost all independent variables have a positive influence in effectiveness of teaching as perceived by students when regression is employed.

It is hoped that the results of the study would be useful to the accounting lecturers, students, education departments and academic researchers to better understand the needs of accounting students in their learning process. Results of SEs not only provide valuable information which could be used for managing the course and study content but it could also be used for individual improvement by the lecturer. For the students, the improvement of teaching effectiveness based on the evaluation process may ultimately enhance knowledge acquisition.

The sample size can be increased by involve more classes and lecturers in the research in order to generate more results.

REFERENCES

Amin, M.E., (1985). Evaluation of teaching at the Faculty of Letter and Social Sciences of the Uiniversity of Yaounde. Unpublished article.

Calderon. T.G., Gabbin, A.L. & Green, B.P. (1997). Summary of promoting and evaluating effective teaching. *Journal of Accounting Education* 14:367-383.

Chan Yin Fah, B & Osman, S. (2011). A case study of student evaluation of teaching in university, *International Education Studies*, 4(1): 44-50.

Cohen, P. (1981). Student Ratings of Instruction and Student Achievements, A Meta-Analysis of Multisection Validity Studies, *Review of Education Research*, 51 (Fall, 1081). 281-309.

Lewis, K.G., Woodward, P. & Bell, J. (1988). Teaching business communication skills in large classes, *Journal of Business Communication,* 25(1):65-86.

Mohidin R., Jaidi, F, Sang, L.T., & Osman, Z. (2009). Effective teaching methods and lecturer characteristics a study on accounting students at Universiti Malaysia Sabah. *European Journal of Social Sciences*, 8(1): 21-29.

Moore, T. (2006). Teacher evaluations and grades: additional evidence, *The Journal of American Academy of Business*, 9(2):58-62.

Mukherji, S. & Rustagi, N. (2008). Teaching evaluations: perceptions of students and faculty, *Journal of College Teaching & Learning*, 5(9):45-54.

Ovando, M.N. (1989). *An effective faculty development program: It can be done.* Paper presented at the annual conference of the National Council of States on Inservice Education, San Antonio, Texas.

Petersen, R.L., Berenson, M.L., Misra, R.B. & Radosevich, V.J. (2008). An evaluation of factors fegarding students' assessment of faculty in a business school, *Decision Sciences The Journal of Innovative Education*, 6(2):375-402.

Seldin, P. (1993). The use and abuse of student ratings of professors. *The Chronicle of Higher Education*, July, p.A40.

Simpson, R (1995). Uses and misuses of student evaluations of teaching effectiveness, *Innovative Higher Education*, 3-5.

Smith, G.S. (2004). Assessment strategies: what is being measured in student course evaluations? *Accounting Education*, 13(1), 3-28.

Stark-Wroblewski, K., Ahlering, R.F. & Brill, F.M. (2007). Towards a more comprehensive approach to evaluating teaching effectiveness: supplementing student evaluations of teaching with pre-post learning measures. *Assessment & Evaluation in Higher Education*, 32(4), 403-415.

YunkerJ. & Yunker, J.A. (2003). Are student evaluations of teaching valid? Evidence from an analytic Business core course, *Journal of Education for Business,* 313-317.

Appendix 1**:** *Student evaluation questionnaire*

UNIVERSITY OF STELLENBOSCH
FACULTY OF MILITARY SCIENCE
Student feedback questionnaire

Fill in or draw a cross in the applicable square: use a pen.

     D D   M M   Y Y

Date: ☐☐   ☐☐   ☐☐ Name of lecturer: _____

Module: _____
e.g. Physics Mil 144)

Degree courses: First year ☐   Second year☐   Third year☐

Is the module compulsory? No ☐   ☐Yes   Are you repeating the module? No☐ Yes ☐

What achievement (final) mark do you expect for this module?

Less than 50%☐ 51-59%☐ 60-74% ☐ 75-100% ☐

How many hours do you spend per week on preparation for this module (over and above contact sessions?

None☐   1-3h☐   4-6h☐   7-9h ☐   10-12h☐   13-15☐   More than 15h☐

Evaluation of the MODULE
To what extent:

	Always	Often	Average	Some-times	Never
1. Where the outcomes (what I need to know and should be able to do) of the module achieved?					
2. Was the prescribed study material (text books, notes, etc, suitable for the achievement of the module outcomes?					
3. Were the assignments and/or reports relevant in terms of the pre-determined learning outcomes?					
4. Were the practicals and/or tutorials and/or group activities and/or laboratory work relevant and effective?					
5. Did assessment tests insight, and not simply require the regurgitation (simple reproduction) of memorised content?					
6. Was the assessment (by means of tests/examinations/reports/assignments/practicals) of the learning outcomes fair?					
7. Did the achievement of the module outcomes pose an academic challenge?					
8. Were the credits for this module in proportion to the total time devoted by lecturer and student to the achievement of the module outcomes?					
9. Was the module relevant to the programme of which it forms a part?					
10. Was self-study, and not mere class attendance and contact, essential for success in this module?					

	Excellently	Largely	Satisfactory	Poorly	Very poor
11. Were there self-assessment mechanisms to enable the student to gauge or evaluate his/her own progress?					
12. Is this module relevant to a career in the SANDF of today and of the foreseeable future?					

Give your general impression of the module expressed as a percentage □ □ %

General remarks and recommendations on the module:

_____
_____
_____
_____

Evaluation of the LECTURER
To what extent did the lecturer:

	Excellently	Largely	Satisfactory	Poorly	Very poor
1. Display enthusiasm for his/her subject and learning material?					
2. Seem to be well-prepared for contact sessions (e.g. lectures, tutorials, group activities, practicals, or laboratory work)?					
3. Display a good general expertise of his/her subject?					
4. Organize the learning environment (e.g. lecturer, tutorials, group activities, practicals, or laboratory work) effectively in order to enhance the learning experience?					
5. Manage to guide the student towards understanding difficult concepts?					
6. Apply a variety of educational methods (e.g. self-study, group work) effectively?					
7. Integrate military-related examples, and to a lesser extent examples from the civilian working environment, in order to augment (enrich) his/her subject content?					
8. Utilize educational technology (e.g. overhead projector, computer, video, the WWW/WebCT) effectively?					
9. Communicate clearly (orally, through writing and electronically)?					
10. Encourage or promote learner participation during learning opportunities (e.g. tutorials, lectures, group activities)?					
11. Make him-/herself accessible to learners i.t.o. time and conduct?					
12. Display punctuality i.t.o. appointments, lectures, tutorials, etc?					
13. Provide feedback on tasks, reports, assignments, tests, etc. within reasonable time?					
14. Display a sensitivity towards, and a competency in the language of instruction?					
15. Accommodate effectively the cultural diversity in the lecture room without compromising the learning process?					

Give your general impression of the teaching of the lecturer expressed as a percentage ☐ ☐

Remarks and recommendations on the teaching of the lecturer:

_____
_____
_____
_____

Appendix 2*: Remarks and recommendations*

No.	Remarks
1.	The module is conducted in proper way regarding the outcomes and maximum expectations.
2.	Module was fair and understandable.
3.	Module is very interesting and helpful for learners, is encouraged.
4.	The module was well presented and well explained. It was more practical and the module was well organized in terms of exercises and assignments.
5.	I recommend this module to be taught each year, so that it will assist others in term of financial accounts.
6.	The lecturer's teaching is worth a good standard and he is able to encourage a person to work hard, and advice you on tackle problems with the module.
7.	The lecture is always prepared and explains thoroughly
8.	The lecture is one of the best; he understands the module by heart and gives time to all students if they need help.
9.	Lecturer is a good teacher and motivator.
10.	The lecturer's teaching is fine; he accommodates everybody and he should keep it up.