

The Use of Statement Banks as a Means of Assessing Large Groups in Accounting

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Key words: *large group, assessment strategy, feedback, statement banks*

Introduction

There are many problems associated with large group teaching such as staffing, availability of resources, assessment and administrative issues. One of the purposes of assessment is to diagnose specific misunderstandings in order to help students to learn more effectively (Ramsden, 1992). Assuming that a large group is anything over 150 students, the issue of assessment becomes a serious practical problem, especially if one component of the assessment is coursework. The question is how as lecturers can we give timely formative feedback to students when we are dealing with so many scripts? One possible strategy is considered in this paper, which reports on an evaluation of the effectiveness of statement banks as a means of assessing large groups of students.

Case study

The project was undertaken within a core module for HND students on “Managing Finance”, basically an accounting module. The class size was about 150 students. Having run the module for several years, the author was aware that there has always been the issue of having to mark coursework. What I was finding year in year out was that I was making very similar comments on the student’s coversheets, such as:

- you have made 1 or 2 numerical errors in the balance sheet, see adjustments within
- cashflow forecast correct
- you have not written enough on the accounting concepts, weak answer

So as the majority of comments were fairly standard I was always trying to think of ways to improve the process of marking so many scripts. It was always the intention that the students would get their coursework grade prior to entering the final exam.

Using ‘Statement Banks’

Then I came across an article by Rust (2001) on assessment of large groups that identified a strategy akin to my own practice - the use of ‘statement banks’. These are lists of common statements that a lecturer uses and instead of re-writing the same comment again and again, all the lecturer does is tick the appropriate statement that applies to the piece of coursework. I decided to try out and evaluate this way of assessing students.

There were several criteria behind the use of statement banks :

- to give as much formative feedback to the student
- to give clear and timely feedback to the student
- to enable the student to recognise how the final grade was established, i.e. that the student understands the assessment criteria
- to speed up the process of marking and thus save time for all lecturers and support staff.

These criteria fit in with the Quality Assurance Agency (1997) suggestions that for effective assessment and design, assessment should:

- be clear to the students
- be understandable in terms of assessment criteria
- promote learning
- be consistent.

To assist the students the statement banks were to be called Evaluation Forms. After working on two drafts, a final version of the form (see appendix) was produced, comprised of two sheets. The first sheet contains groups of statements plus a column for additional or clarifying comments; the second contains the grade, grade criteria, space for a global comment and a section entitled 'what can I do to improve prior to final exam'. This last section was added to give further feedback to the student, i.e. to give the student some sort of direction in relation to getting a better grade overall.

Evaluation of the assessment instrument

A specially designed questionnaire was used to obtain student views about the usefulness of the evaluation form. When the students picked up their individual coursework, the questionnaire was handed to them. It had four main questions:

- a) how useful did you find the feedback form?
- b) did the feedback form help you better understand your grade?
- c) did the feedback form help you understand your strengths and weakness?
- d) what alterations would you make to the form?

A random sample of 28 students returned the questionnaire, out of a possible 150. The vast majority (86 %) of the respondents found the feedback form to be very useful; only very few (7 %) did not find it form useful in anyway, apparently because, as one respondent explained, 'I would have preferred written comments from tutor'. Positive comments coming back from the respondents include :

- e) 'I am clear about where I went wrong'
- f) 'I found it useful to prepare for my exam'
- g) 'It was simple to understand'
- h) 'It did help me understand how my grade was established'

Given the small response rate, caution needs to be taken in the interpretation of the results. Though the evidence points towards a favourable result, a better picture can only be created as more evidence is collated from future cohorts of students.

From the perspective of the tutors, in the early stages of marking, all staff found it quite cumbersome trying to find out where the appropriate comment was in the boxes. However as the marking progressed and therefore with experience the form became much easier to use. On occasions additional comments did need to be written in, and perhaps this did slow down the process. However, it did help the students as they had much more formative feedback and staff were asked to keep a record of any additional comments made, so that these then could be added to the form for use for the next cohort of students. Time was saved by not having constantly flick between the script and the front cover sheet, in order to make the written comments.

The feedback form was found to be very useful to check that the students had answered all the questions asked in the coursework. It also became a way for the marker to check the progress of the student. Helping to decide on the final grade also became a major advantage of the form. If the markers were not sure about what grade to award, they could quite simply look back at the comments that had been ticked, and any additional comments. The statement banks were also useful, especially for supporting staff, as a guide to what to look for in the piece of coursework. So the statement banks indirectly created a method of consistency in the marking process. By the end of the first trial, it was agreed by all staff that the use of the evaluation form had been overwhelmingly useful for grading and giving feedback on coursework, and as a learning tool for students.

Conclusion

The success of the new assessment strategy can also be judged in terms of whether the original criteria behind the use of statement banks were realised. Firstly, it was found that such statement banks enable tutors to give back a lot more formative feedback, because not only does the marker tick the more common statements, there is also the opportunity to add in additional comments specific to that piece of coursework being marked. The idea that the statement banks can be updated on a regular basis will help students in future years. Furthermore, the use of this kind of assessment form does speed up the process of marking and therefore the student does receive more timely feedback. From the comments received, students can further recognise their own strengths and weaknesses and thus understand how their final grade was established. This then can highlight what the student needs to work on prior to the final exam.

It was also concluded that the feedback forms should be given out to the students when the actual coursework is set up, to give students some idea of how the coursework is to be assessed and graded. From the tutors' viewpoint, the use of statement banks also enhances marker consistency. They are making similar comments and the marks awarded are more consistent.

From the initial experience in developing this method of assessment, it became evident that the evaluation form:

- had to be logically set out in some sort of order for the student and the marker to follow
- needed to be clear and concise
- needed comments be broken down and grouped in relation to the questions being asked
- had to show in detail where the student may have mis-understood the question being asked
- needed to show both positive and negative comments
- had to take both a serialistic and holistic approach to assessment
- had to be flexible and adaptable if it was to be developed over time
- had to show to students that it was not a rigid tool but that the feedback was individual to the student

Finally, as Ramsden (1992) states, assessment is about lecturers getting involved in the students learning experience and changing ourselves as well as our students. To this I would add that sometimes we also need to change the assessment tools we use for the job of fostering our students' learning.

References

QAA, Quality Assurance Agency, 1997, *Subject Review Handbook*

Ramsden P (1992) *Learning to Teach in Higher Education*, Routledge, London

Rust C (2001) *A Briefing on Assessment of Large Groups*. LTSN website - see http://www.ltsn.ac.uk/application.asp?app=resources.asp&process=full_record§ion=generic&id=12

Biographical note

c) i) Definition of a Cashflow Forecast and of a Profit and Loss Account tick

Other Comments :

Clear definition of both statements	
Do define the statements in a little more detail	
Poor definition of statements / too brief	
No mention of any definitions	

c) ii) Importance of each statement

Importance of both statements clearly explained and examined	
A little more needed on the importance of each statements	
Poor examination of the importance of each statement / too brief	
No mention of the importance of each statement	

c) iii) Key Differences between Cashflow and the Profit and Loss

Key differences identified, well done	
A little more needed on the key differences	
What information is contained in the cashflow which does not appear in the P/L and vice versa ? Question not fully answered	
No mention of key differences	

c) iv) The meaning of depreciation

Depreciation fully explained	
Do define depreciation in a little more detail / too brief	
Both methods of depreciation fully examined	
Do explain the two methods of depreciation	
No mention of depreciation	

c) v) How do we decide which method to adopt

Question answered very well, well done	
Question not really answered, how do we decide which method to adopt ?	
No real attempt at this question	

Presentation

Clear presentation	
Acceptable presentation	
Poor presentation	

Overview

Clear structure, well thought out assignment	
Acceptable structure	
Poor structure, do re-read your work prior to submission	
Poor grammar, numerous spelling mistakes	

Grade

Distinction D+ D D-	Merit M+ M M-	Pass P+ P P-	Fail F
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Grade Criteria

On the whole a very exceptional piece of work, thoroughly thought out, well researched, all questions answered extremely well, clear and concise answers, very well structured, clear presentation	Distinction
On the whole a good piece of work, one or two questions did need to be re-examined, but overall a very good attempt at this assignment	Merit
An average attempt at the questions, you did need to read up on some of the topics. So for a better grade in the final exam, do some additional reading / practice past exam questions	Pass
A poor attempt in most sections. No real attempt made at the questions being asked.	Fail

Tutors Other Comments :

What can I do to improve prior to final exam

You do need to do some additional reading on the weak areas of this coursework	
Do practice more on the profit and loss and the balance sheet	
Try some past exam questions	

Marker :

Signed :