Exploring accounting lecturers’ use of feedback as a teaching practice: a case of a South African university

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ABSTRACT

This study examined feedback in South African university first-year accounting classes. Teachers' complex approaches are based on their subject matter and pedagogical competence and their views about learning. Among the many approaches is feedback teaching. Feedback is providing performance-related information during or after class sessions or tasks. Feedback improves teachers and students and restructures knowledge. Accounting education found cognitively determined feedback strategies that promote information retention. Cognitivism underpins this paper. Cognitivism and accounting education share intellectualism, critical thinking, deep learning and information retention, long-term memory, and complicated problem-solving. Accounting feedback improves fundamentals. Cognitivism dominates accounting education. This work used exploratory qualitative research. This study selected three first-year accounting professors from different campuses. Participants' feedback knowledge, practices, and challenges were collected through semi-structured interviews. Participants reactions validated the findings. Thematically evaluated data. The study examined feedback comprehension, implementation techniques, and challenges. Accounting professors use feedback differently, which affects teaching and learning. Participants also listed many challenges to their practice.

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Introduction

Teaching practices are the collective methods academics use to comprehend and implement instruction, reflecting their beliefs and ethics regarding the teaching and learning processes of a subject in an actual classroom with a predetermined level of efficacy (Hunter & Rasmussen, 2018). Nonetheless, extensive prior research conducted by Polkinghorne (2004) and supported by Warde (2004) establishes a connection between practice(s) to engage in action or activity and 'activity' intended to complete a variety of tasks or activity tasks directed toward achieving an objective. Recent clarification was provided by Hunter and Rasmussen (2018), who emphasized that a 'practice' is a routine type of behavior composed of several interconnected elements, such as forms of mental activities and their uses, background knowledge in the form of comprehension, state of emotion and motivational knowledge, assessment, and feedback. In educational contexts, feedback is a teaching practice that emphasizes routinely providing information to students (Warde, 2004). It improves the understanding of multiple interrelated concepts based on activities taught or learned, thereby narrowing the performance disparity between current performance based on classroom activities or formative assessment and the desired outcome (Goh & Walker, 2018; Pearson, 2016).
The incorporation of fundamental concepts into a “knowledge chain” (Cohen & Hod, 2021) is agreed upon by accounting professors as a means of avoiding pitfalls in the classroom. Any missing ‘chain element’ compromises the integrity of the ‘whole chain’. Since feedback practices that are not compromised increase achievement, strengthening concepts requires continuous or routine teaching practice and feedback (Adarkwah, 2020). Consequently, feedback practice in accounting education refers to the instruction of interrelated concepts. (Bohmann & Benolenka, 2020) Engaging in cognitively demanding processes and procedures, spanning from classroom participation to solving complex tasks, requires a high degree of consistency.

Feedback practices should be instantaneously positive, consistent, effective, forward-looking, motivating, satisfying, and timely for practitioners and students (State Government of Victoria, 2020). The purpose of first-year accounting education feedback is to narrow the gap between students’ general perception that accounting is challenging (Qhosola, 2016) and their mastery of multiple concepts (Simbolon et al., 2020). In support of this view, Espasa and Meneses (2010) contend that researchers view feedback as essential for enhancing knowledge acquisition, learner motivation, and learner satisfaction; therefore, feedback should always be positive (Marsh, 2019).

Accounting and auditing are intrinsically linked (Qhosola, 2018), and feedback is essential for enhancing auditing education (Bimru, 2020). However, language barriers can reduce the efficacy of accounting education feedback (Kew & Watson, 2014; Ngwenya et al., 2020). Al-Bashir et al. (2016) argue that, in order to improve learning, higher education must adopt student-centered feedback practices. Despite the importance of feedback, there is a paucity of research on the understanding and implementation of feedback by first-year accounting instructors (Cohen & Singh, 2020; Kir, 2020; Lowe & Shaw, 2019). This research investigates how first-year accounting professors use feedback as a teaching strategy and respond to challenges.

Worldwide, first-year accounting students have a low pass rate, ranging from 42% to 74.2% (Velasco, 2019). Lack of effective feedback is a significant contributor to poor performance, among other reasons. Students in their first year of accounting need close-range feedback, particularly on procedural accounting concepts, to enhance their capacity for profound learning and critical thinking (McLeod, 2020). However, the majority of research has focused on students’ lack of responsibility rather than lecturers’ feedback practices. As a lecturer in accounting, the author argues that step-by-step feedback practices can enhance the performance of first-year accounting students if they are actively engaged. Consequently, this paper investigates the use of accounting lecturers’ feedback as a teaching practice to intervene and address weak performance.

**Literature Review**

**Theoretical framework**

This study is informed by cognitivism. Piaget, Vygotsky, Tolman, and others who rejected behaviourism psychology influenced the cognitivism learning theory (Padgett, 2020). Cognitivism learning theory emerged in the 1950s but became dominant in the 1970s (Reiser, 2018). Unlike behaviourism, cognitivism theory is much more centered on using the brain than observation. As a result, psychologists and educators began focusing on processes demanding higher cognition to a greater extent, hence becoming cognitivists. Cognitivists and educators believe learners develop knowledge through receiving and retrieving information, but they are concerned with using that knowledge in the classroom. Hence cognitivism also became the most effective theory in fostering the mastery of specific tasks by specific learners (Sithole & Abeysekera, 2017). This is, in essence, the feedback process because the more cognitive effort is employed to unpack hidden challenging aspects of the subject. Giving feedback relates to intensive teaching of previously misunderstood concepts; the same process may work by using techniques cognitively imparting knowledge to students by activating long-term memory in a step-by-step process (Sithole, 2018).

It is worth mentioning that feedback for accounting lessons distinctly employs more cognitively harnessed key attributes; critical thinking, self-reflectiveness, following procedural rules/steps with high accuracy, deep thought to solve complex tasks, ability to retain information for long, managing one step after another, which cognitivists believe as critical elements (McLeod, 2020). While feedback in accounting education is also based on key elements related to cognitivism, mastering complex tasks and long procedural rules requires a matching level of intellect/memory to remember solving complex processes. In fact, accounting lecturers relate them to their practical process of giving feedback through; identifying missed concepts that require critical thinking before self-reflection while also adhering to all procedural rules on a step-by-step basis to ensure they achieve a high degree of accuracy to ensure that recipients of feedback do not miss concepts again (Schutte, 2021). Solving complex accounting problems requires deep thinking and information retention to move from one learning concept to the next. The mentioned common key elements relate to the two; hence, cognitivism is the most suitable learning theory for accounting feedback practices. Should the accounting lecturers understand how to give feedback cognitively, they may also devise ways to use on how to implement feedback and address challenges.

Cognitivism and accounting share the same key elements, making it the most relevant theory to this study. In addition, accounting is calculus and may be challenging to many; therefore, its complexity matches well with the advocacy of cognitivism. Based on these facts, I chose this theory as it addresses the ability to mitigate accounting’s difficulty level (Velasco, 2019), especially the high demand for cognitive and metacognitive skills found in crafting effective feedback teaching practices (Al-Bashir et al., 2016). This may also apply to other related teaching practices intertwined with feedback, self-reflective and critical thinking practices. Considering this, cognitivism learning theory aligns well with feedback teaching practices in accounting education.
Adarkwah (2021) highlights feedback as a crucial teaching practice to enhance performance, while Hattie (2011) argues that feedback can cue instructors to improve their teaching methods. Although under-utilized, feedback in accounting teaching practices involves interconnected mental activities that adhere to procedural rules and require accuracy, critical thinking, and self-reflection. Effective feedback involves time consciousness and should be combined with other cognitive-based teaching practices, such as student-centeredness. This paper explores the use of feedback in accounting teaching practices, including the lecturer’s knowledge, uses, and challenges.

Recent research shows that feedback in higher education (HE) is commonly understood as a lecturer providing comments to students regarding their performance on a learning or assessment task (Gan et al., 2021). However, feedback should be viewed as a collaborative effort involving students and teachers, with students sharing their experiences and the teacher providing their own experiences (Durling-Hammond et al., 2017). Effective feedback practice is user-friendly, transparent, timely, and motivational and should aim to boost self-esteem (Jaszczur, 2018).

Learning theories can inform the design of feedback-teaching practices in HE (Thomas, 2020). Schunk (2020) argues that the central purpose of learning theories is to improve teaching, and effective teaching requires determining the best theoretical perspectives for the types of learning involved. Therefore, feedback practices should be based on the level of cognitive processing required, and different strategies from various theoretical perspectives may be needed (Daffern & Mackenzie, 2020). In the context of accounting education, feedback should align with the cognitivist perspective, which emphasizes the mental processes involved in learning (Ertmer & Newby, 2013). Previously considered problematic by Sambell, (2011), feedback was not regarded as inappropriate or valueless. However, research by Ferguson (2011) emphasizes its value/purpose, arguing that it should be considered an integral approach to facilitate students’ development as independent learners should monitor, evaluate, and regulate their own learning. In support, but emphatically arguing, is the fact that feedback is an excellent reinforcer for learning and achievement as it provides new information specifically related to the task or process of learning that fills the gap between what is understood and what is aimed to be understood, hence an effective part of learning (Binu, 2020). Previous research by Hattie et al. (2007) mentions that ‘because it does not affect in a vacuum but as the second part after teaching or assessing’ but also intertwined with instruction (Williams, 2020). This also agrees with Cohen and Singh (2020), who argue that feedback should enhance the learning journey of a student because the journey requires feedback that is thoughtful, relevant, and in-depth (Thurlings et al., 2013). However, it should be positive because positive feedback adds value to the student’s progress, especially if it is packed with the motivation that boosts the student’s self-esteem, enhancing the psychologically creative power to excel (Syamsuddin, 2021).

In accounting lessons, the value of feedback is embedded in what contributes to learning through the practitioner’s clarity and critical thinking skills, enhancing the cognitive ability to solve complex problems (Su et al., 2016). Notably, the power to improve the transformation of students from one level of knowledge to the other by reducing mistakes, increasing abilities to think critically/better, and enhancing discarding low esteem (Watson & Haktanir, 2017).

Ways in which feedback is used

There are different ways in which feedback is used in accounting classes. Firstly, as an individualized/personalized and scripted manual marking of formative assessment feedback (Stone, 2018); secondly, as a focus group/classroom face-to-face discussion/engagement feedback (Fazza & Mahgoub, 2021) and thirdly, as digitalized/electronically detailed/ICT-backed feedback (Seow & Wong, 2016).

Using Individualized or personalized ways to give feedback

Accounting lecturers know that a classroom comprises various individuals who participate and understand accounting concepts differently, hence performing assessments likewise, which may inform how giving feedback during or after assessments enhances performance. Using formative assessments improves giving individually crafted feedback and meeting individual needs on a question-by-question approach while addressing each specific concept (Stone, 2018). This agrees with the feedback model design by Hattie et al. (2007), posing a question: How am I going? (What does the evidence tell me?). The teacher/student must measure their learning/teaching progress against evidence. Evidence is generally after a review of work done, usually formative assessments; hence, in accounting lessons, individual feedback is effective in improving students understanding of aspects needing close attention (Cherry, 2020). In a student-centered set-up, the lecturer may allow each student’s feedback to be heard in class. Since one student might not be the only one missing a concept, the lecturer may capitalize on the opportunity and use feedback based on an individual problem, solving a common problem for the group. While introverts may need privacy, the lecturer may flexibly attend to such cases briefly in class or on personalized feedback consultations, improving individual students’ performance (Cherry, 2020). Individualized feedback may be written on each missed concept on the assessment script (Peters et al., 2017). Accounting concepts’ interconnectedness is why lecturers should encourage personal understanding of each step ahead.

The individually scripted or voice/video recorded feedback is tailor-made to alleviate the difficulty level while improving understanding and enhancing individual performance (Peters et al., 2017). In first-year accounting learning, the difficulty level increases with the volume of concepts; therefore, individualized feedback has the advantage of managing cognitive load through a scaffolding approach (Modise, 2016). For simplicity’s sake, mastering the double entry basics may avoid the problem of ledger.
accounts and adjustments through journal entries before a trial balance. Therefore, through feedback, the lecturer may check students’ concepts mastering while allowing them to do the following task with less assistance and then check the student once more until all concepts are mastered. The accounting lecturers are encouraged to identify such weaknesses early and give individual students a detailed written and verbal form of feedback on a student-centered approach.

Using the focus group or classroom way to give feedback

First-year accounting students mark the beginning of training accountants. They become a focus group learning how to work out tasks as a team in classroom situations and eventually at work. Another research by (Pitt & Norton, 2017) on using a focus group/cooperative learning to give feedback found that the lifelong learning of future accountants is enhanced. This idea is supported by Kruger (2020), who researched giving feedback to introductory accounting courses and improving student assessments by providing feedback through two-stage collaborative assessment, concluding that feedback offers students the opportunity to become active participants in the process while harvesting the benefits of teamwork while also establishing their mistakes for improvement and future performance. Other ways include a classroom set-up, after formative assessments, and during classroom presentations using ICT (Wong & Yang, 2017). Feedback can be used in a classroom set-up, as the whole group is seemingly pregnant with various concerns needing clarification while learning unfolds. The teacher may engage with the group using the student-centered practices mentioned earlier to engage the group and closely give feedback to the whole group (Darsih, 2018). Students may be arranged into manageable groups to work on tasks in the classroom or outside. Wong and Yang (2017) emphasize that lecturers may draw from various contributions emerging from the group and use the same information combined with pedagogical knowledge to present an impacting feedback session. It may enhance equipping the whole group at once with the flexibility of follow-up improvements on a few missed concepts. Groups collaboratively contribute effectively if they are given opportunities to present and claim ownership of their work after mastering the complexity of the assigned tasks/concepts (Scager et al., 2016). Accounting learning is mastering interconnected concepts to give meaning to complex tasks requiring using the brain to solve tasks cognitively (Seow & Wong, 2016).

Using the digitalized or ICT way to give feedback

ICT enhances peer- feedback while also evading the effects of teacher-centeredness and subject difficulty by making the presentation livelier, stimulating creativity, making it fun but motivating and can be done through pre-recorded explanations that simplify the tasks on each concept (Clay & Rubin, 2019, Qhosola, 2016, Seow & Wong, 2016). The practice may also be in different languages; in South Africa, it was a success the case at one institution where feedback was recorded in local South African languages (Kew & Watson, 2014). Additionally, accounting lecturers may add online YouTube links or video recordings and create downloadable links for students to use in their free time. This blended learning and feedback practice has been made familiar during the COVID-19 pandemic lockdown via Moodle Learning Management System at most SA universities. The advantage of the digitalized way of giving feedback is that students can keep a digitalized portfolio. The accounting lecturer may devise the use of digital portfolios or ePortfolios. They have carefully crafted presentations of a student’s learning journey using digital artefacts as evidence of learning. The advantages included are that they are valuable tools for enabling students to maintain a permanent record of their learning journey. They also provide practitioners with a readily accessible record of the student’s self-assessment and reflections on their learning strategies (Victoria State Government, 2020).

Challenges with feedback

Kahu (2013) notes that effective use of feedback is challenged by several factors, such as lack of time, inadequate tutor support, identifying at-risk students, and subject pedagogical knowledge. These challenges affect feedback practices differently (Essel et al., 2020; Lashuel, 2020). Lecturers have competing responsibilities that can consume much feedback time, especially when working with large enrollments (Kew & Watson, 2014). This compromise in feedback quality is exacerbated when personal advancement through portfolios takes precedence over providing quality feedback (Essel et al., 2020; Lashuel, 2020). Similarly, group feedback presentations suffer from quality feedback due to lecturers weighing time opportunity cost against personal advancement, leaving presentations incomplete and vague (Peters et al., 2017). Tutor support is one mechanism to provide student support, but the quality of feedback can be affected by the tutors’ inexperience and lack of pedagogical knowledge (Botes et al., 2022; Goetz, 2016). Moreover, identifying at-risk introverts among large groups challenges accounting lecturers (Lashuel, 2020). Accounting lecturers who lack pedagogical knowledge and clarity in giving feedback may also compromise the intended quality (Segabutla & Evans, 2019; Xie, 2021). Additionally, the absence of staff development and high workloads further aggravate this situation (Gan et al., 2021).

Research Methodology

The paper’s paradigm and design were a case study which adopted a qualitative research-based approach. The approach enhanced the gathering of rich, detailed descriptions of lived experiences concerning the feedback practices of the respondents. Data was collected from the respondents through interviews conducted via Microsoft Teams meetings. Three first-year Bachelor of Commerce Accounting program lecturers were purposefully selected to participate. The data generated from interviews were audio recorded, enhancing the rich formation of themes from continuously played audio voices as the researcher wrote notes creating the themes while double checking the written down information with the continuous playing of the audio responses, thereby creating two sources of information to base on. The process enhanced the gleaming of differences and similarities of the obtained data, as experienced by
Ajayi (2017). Data were analyzed qualitatively using the inductive, exploratory method, which Nassaji (2015) describes as involving data exploration to identify recurring themes, patterns, or concepts while describing and interpreting those approaches. The researcher obtained ethical clearance from the university where the study was conducted (Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020). Permission was sought from the participants. Protecting the respondents/participants’ confidentiality in this qualitative research was upheld throughout the research process, just as Kaiser (2009) recommended. Participants were further informed that participation had no obligations to sign the agreement forms; they were informed that they could withdraw their participation at any time necessary, as advised by Manti and Licari (2018). Furthermore, the names of lecturers were changed for anonymity.

The study attempted to answer one central question: How do accounting lecturers use feedback in their teaching practices? The themes that emerged from the analysis understood feedback, how feedback was used, and the challenges in using feedback contributed to this research.

Presentation of findings

This exploratory study sought to ascertain why accounting lecturers use feedback as a teaching practice at a selected South African University. Drawn from the interviews, found various aspects of feedback practices were being used, giving different impressions on the use of feedback practices. Thematically, these aspects formed into three themes: (i) the understanding of feedback; (ii) the use of feedback; (iii) the challenges experienced in giving feedback. In an endeavour to obtain responses to exploring accounting lecturer feedback practices, unfolding the interpretation of each theme based on the responses from each participant will be discussed in the next section.

The understanding of feedback

According to the literature, a clear understanding of feedback teaching practice is embedded in its role or ability to change the classroom understanding of concepts from undesirable to successful but objectively (Gan et al., 2021; Sithole, 2018). This is regardless of the ways used, namely personalized (Stone, 2018), focus group (Fazza & Mahgoub, 2021), or digitalized (Seow & Wong, 2016) feedback practice. The bottom line, feedback teaching practice must be understood by practitioners. Based on the same premise, I wanted to know the participants’ understanding of feedback practices, hence my direct question, ‘What is your understanding of feedback teaching practices?’ To which the first participant, SS responded,

“I understand feedback practice as an assessment follow-up practice, mainly given by the teacher after marking students’ scripts.”

Partly disagreeing with SS, the second participant, JJ’s understanding of feedback is found to be different, but linked to literature and in his own words, said:

“My understanding of feedback practice is based on its purpose, ensuring clarity on previously misunderstood accounting concepts. I believe that the power of feedback corrects and avoids students repeating similar mistakes in preceding concepts or assessments.”

In agreement with JJ, but contrary to SS, GG, the third participant, added that:

“Feedback is a teaching practice whose role enhances change of students’ performance. Further, feedback is not only correcting students’ mistakes but enhances the addressing of wrongs attributed to my teaching practices, unsuitably meeting students’ learning styles. Therefore, I take it as a reflective opportunity to correct myself in the process of giving them feedback. But also, I understand it as a checking point for concepts suitability enhancing learning.”

Interestingly, JJ and GG seem to differ from SS’s understanding of feedback practices. However, it is found that both have different views benefiting the students. Their understanding of feedback practice and its importance surpasses mere assessment follow-up practice, as indicated by participant 1. Empathic responses from JJ demonstrate a need to ensure clarity to improve students with previously misunderstood concepts and a corrective measure to avoid students falling into the same pitfalls. Similarly, GG’s understanding backs the same view as he stresses that feedback’s role enhances students’ performance. But GG further stated in his understanding of feedback practices that it’s not only for the students’ correction but also a reflective opportunity to correct himself through the process and consider it a barometer for concepts’ suitability to advance learning. Both relate to student-centeredness as they endeavour to make students understand concepts through clarity and self-reflection, that which improves performance. However, SS is reserved.

The use of feedback

Academics differ in using feedback in their teaching sessions. Literature appreciates ways; face-to-face engagement (Fazza & Mahgoub, 2021), manually scripted, individually marked assessments (Stone, 2018), and electronically/ICT-backed approaches (Seow & Wong, 2016). While feedback is meant to explain individually missed concepts for success, practitioner best practices may be expected to use effective feedback practices (Penn State University, 2017). Based on the same, I wanted to understand the participants’ use of feedback practices; hence I asked, ‘Which ways do you use to give feedback?’

A variety of responses included that from SS, who had this to say:
“I only do face to -to-face group engagement feedback, but not so often.”

Although SS is found to be partly aligned with the literature, he differs from other participants. JJ went the extra mile by saying:

“I dynamically use face-to-face group engagement for commonly suitable concepts, individual sessions for specific concepts and ICT-backed approaches with pre-recorded videos and detailed notes, relevantly. Mainly because using different ways of feedback enhances students’ levels of understanding through thoroughness and clarity.”

Seemingly, GG shares similar sentiments with JJ but different from SS as GG mentions that:

“I use group engagements that enhance classroom participation. I found face-to-face groups encouraging the majority to work in small groups assisting each other before my class presentations. My use of group presentation hybrids with ICT-backed with downloadable recorded videos packed with detailed notes accessible on the university Learning Management System (Moodle). In addition, I use individualized feedback on scripted formative assessments allowing individualized feedback sessions utilized through the time-tabled feedback session in my office (consultation).”

Feedback practicing choices differ, and the depth of usage varies amongst academics. Even not using feedback practice is a choice. Interestingly, JJ and GG are found enthusiastically sharing similar understanding in using feedback practices; contrarily, SS shows less interest.

Challenges experienced in giving feedback

Accounting feedback practices, like any other teaching practice, have challenges. Common challenges experienced by accounting lecturers include a lack of sufficient time to explain long procedural tasks, aggravated by another challenge – tutor support. But large enrolments do incubate many at-risk students who are not easily identifiable is worsened by yet another challenge: the lecturer’s lack of pedagogical content knowledge (Delgado-Rebolledo & Zakaryan, 2019) that demands more cognitively informed feedback practices (Sithole & Abeysekera, 2017). Considering such challenges, I sought to explore what challenges are experienced by other academics in giving feedback to accounting students and asked a question; ‘what are the challenges you experience in your feedback practices, and how do you deal with them?’ SS answered:

“Time is always a problem for me to allocate detailed feedback sessions.”

I found that responses from both JJ and GG agreed with SS precisely on time. But JJ mentioned more than just time as he went further to say,

“Time is a challenge against my intended quality delivery on individualized-scripted feedback after assessments mainly due to large enrolments. Lack of tutor support on marking large numbers of scripts as well as giving quality feedback after assessments, intertwined with the identification of students at risk, worsens my feedback challenges. However, I capitalize on any available opportunity, including forming small tutorial groups, give more clarity with creativity on all aspects of feedback lessons.”

In agreement, GG added that:

“Large groups are a challenge to give feedback, especially on identifying at-risk students. Furthermore, on assessments, time is not available to give feedback individually on scripts for clarity. It is difficult to give feedback to the group without tutor support. First, years lack ICT knowledge to research on their own. Considering this, I always address such challenges by not using the same feedback practice because it may be boring modern students. Hence, I turn to digital means of giving feedback.”

The interesting experience found shows that they all differed in some way. SS’s responses are too brief as compared to JJ and GG. But, even so, JJ sticks to reiterating clarity while GG emphasizes dynamism and flexibility to suit the accounting concept of the day. Similarly, they all have some understanding of feedback as per literature, but it is found that their levels of interest differ. Maybe experience is the best teacher. SS has less experience (five years) than JJ and GG, who both have clocked more than ten years and hold doctorates in accounting.

In contrast, SS holds only a master’s degree. Further on similarities, common challenges emerge inclined to large enrolments and lack of tutor support in addition to time. But it is found that JJ’s perseverance with the ambition to clarify concepts in his feedback practices is maintained. At the same time, GG capitalizes on ICT to motivate students of this generation, but there is no innovation from SS to address time challenges. Interestingly, it is found that JJ and GG’s feedback practices are teacher-centered on addressing challenges as they principally agree on innovation to address them, while practically differing from SS, who remained silent. It is his choice of practice.

Findings and Discussion

Understanding of feedback practices

Generally, the faculty’s clear understanding of feedback teaching practices should be found in the evidence of their desire and endeavour to satisfy its role, improving the classroom understanding of concepts successfully (Ganimian et al., 2022). The levels of understanding cannot be quantified as they differ among faculties/lecturers. This research found that some participants are more
elaborate than others. The participants’ understanding is inclined to the purpose and power of feedback leads to students’ success as they are more progressive instead of merely presenting feedback after assessments. In addition to the role played by feedback practice enhancing students’ success, a reflective experience improves the lecturers’ teaching styles. One out of three participants showed limited understanding of the purpose/role served by feedback as he considers it an after-assessment practice (Care et al., 2018). Participant 2 adheres to clarity as the purpose that produces success (Lim, 2020), while participant 3 is further detailed in his understanding that feedback improves his teaching style. This research found that the participants are a mixed basket to learn from. Based on experience, participant 1 has the narrowest understanding, contrary to the literature, which clearly shows that feedback is not only for correction of assessment but also an ongoing practice in the classroom. The more experienced accounting lecturers, participants 2 and 3, went further to reveal the necessary role with zeal and resilience as they align with the literature. This research found that the understanding of feedback amongst lecturer varies, even at the same institution. The experienced lecturers prove the point commonly close to literature, while less experienced participants’ responses hide information.

Methods used

Reference to the research question ‘How do accounting lecturers use feedback in their teaching practices?’ Contextually, recent research shows a variety; individualized/personalized (Stone, 2018), focus group/classroom (Fazza & Mahgoub, 2021), digitalized/ICT-based (Agostini et al., 2020), detailed/scripted and electronically presented (Agélli Genlott, 2020), and face-to-face in-classroom discussion/engagement (Wong & Yang, 2017). Surprisingly, in this research, only a few emerged; individualized, digitalized and classroom-based feedback practices. Analytically, two out of three respondents use similar practices with teacher-centeredness in different ways, evidenced by deep pockets of classroom engagements that encourage critical thinking and self-reflection, presented with digitalized based feedback suiting the technological world. The divergence from this research findings shows that accounting lecturers chose to differ in their feedback practices. One out of three has a teacher-centered feedback-less approach. Without the willingness to give feedback, there is a limited success, and concepts lack clarity, demotivating the learning process. Avoiding the use of technology discourages innovation in this digitalized world. While some are not changing with technology, others do, burying old-fashioned-ness. Of course, modern practices are adaptive to others, while some seem to have a high propensity to traditional practices. This research found that two participants against one were non-domineering in their use of feedback practices. While also one out of three participants flexibly choose no feedback practices. While the other two resonate with the comprehensive research. I found participant 1 not aligned with the literature, primarily with first-year accounting education. The subject needs effective feedback practices with student-centeredness. However, regardless of contrasts, it is found that each participant seemed comfortable with their status of feedback practices.

Challenges

Literature reveals that teacher content knowledge, time, tutor support and identification of at-risk students are the most experienced challenges connected to feedback practices (Delgado-Rebolledo & Zakaryan, 2019). Based on this premise, participants commonly agreed to face the time challenge. However, distinctly, the two experienced lecturers were creative enough to innovate the least available resource, time, to keep the ball rolling. In contrast, the least experienced one was silent on this aspect. Maybe having little experience is a limitation, evidenced by the lack of realization that large groups need tutor support and research. The other two went further, mentioning another challenge: identifying at-risk students. It is found that they both show the responsibility to deter poor performance but could be limited by yet another challenge which they both could not mention subject pedagogical content knowledge (PCK). It is found that the PCK aspect and identifying at-risk students are lacking (Pompea & Walker, 2017). Both have content knowledge but not pedagogical knowledge, which is supported by the concept of PCK developed by Lee Shulman in the mid-1980s. He argued that, on top of subject knowledge and general pedagogical skills, teachers must know how to teach topics in ways that learners can understand. So, they need to know what makes learning specific topics easy or difficult. This includes appreciating students’ preconceptions and knowing the best strategies to address misconceptions. Identifying the students’ preconceptions is the ability to identify those at academic risk (Tan et al., 2017).

Conclusions

On the basis of the literature and responses revealing a broader spectrum of feedback practices, it is possible to conclude that feedback practices are applied in a limited manner. Although the three participants came from diverse campuses of the same university, their understanding of feedback practices, their use of it, and the difficulties they encountered were distinct. According to the analysis and findings, the results from a single university may not be representative of other universities. Consequently, additional research, including at other universities, is required. Effective feedback practices facilitate the success of interwoven teaching practices. Therefore, accounting professors should broaden their application of feedback practices via peer evaluation in order to stay apprised of contemporary practices. In this rapidly changing world, they should also update their feedback procedures to reflect technological advancements. They should increase their understanding of feedback practices by attending relevant seminars, collaborating, and displaying personal resilience. The most important aspect of self-improvement and expanding peer evaluation is going the extra mile, and personal resiliency improves lecturers’ feedback practices. It provides feedback on the effectiveness of teaching practice, particularly in regards to aspects of solving complex accounting tasks that require more cognitive capacity. Therefore, instructors should take this into account as they devise the most effective feedback practices of today. This article advocates for innovative research.
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