

The Demand for Feedback and its Value in a Management Accounting Course

Timothy J. Fogarty^{1*}, Paul M. Goldwater² 

¹ Case Western Reserve University, Cleveland, Ohio 44106, USA

² University of Central Florida, Orlando, Florida 32816, USA

*Corresponding author: tjf@case.edu

Abstrak

Sedikit usaha telah dikeluarkan untuk mempelajari peran umpan balik dalam pendidikan akuntansi. Sementara sebagian besar pendidik menganggap bahwa setiap informasi yang mengoreksi pemikiran siswa tentang konsep disiplin memiliki nilai, keyakinan seperti itu belum diverifikasi secara empiris. Menggunakan data yang dihasilkan oleh database terkomputerisasi yang menawarkan solusi sesuai permintaan untuk masalah dalam kursus akuntansi manajemen. Tujuan dari penelitian ini adalah untuk menganalisis feedback dan nilainya dalam mata kuliah Akuntansi Manajemen. Konteks untuk penelitian ini adalah pengantar kursus akuntansi manajemen yang ditawarkan di universitas negeri besar di Amerika Serikat Tenggara selama semester terakhir. Dua seksi mahasiswa yang diajar oleh instruktur yang sama berjumlah 143 mahasiswa, semuanya jurusan akuntansi. Metode yang digunakan untuk mengumpulkan data yaitu kuis dan tes. Teknik yang digunakan menganalisis data yaitu analisis dekriptif kualitatif dan kuantitatif. Hasil penelitian yaitu adanya hubungan positif antara frekuensi akses ke umpan balik dan kinerja akademik yang lebih tinggi. Waktu akses siswa ke solusi memang tergantung, dengan cara yang penting, pada penguasaan materi. Semakin lama seorang siswa menunggu untuk menuntut solusi, semakin buruk kinerja mereka. Signifikansi umpan balik terhadap efek usaha (H3 dan H4) mampu memberikan makna tambahan atau alternatif bila disandingkan dengan signifikansi hubungan yang tidak dihipotesiskan antara usaha dan kinerja.

Kata kunci: Umpan Balik, Nilai, Akutansi

Abstract

Little effort has been expended on studying the role of feedback in accounting education. While most concerned consider that any precise information about students' thinking has value, such beliefs have not been empirical. They are using data generated by computerized databases that offer on-demand solutions to problems in management accounting courses. This research aims to analyze the feedback and its value in the Management Accounting course. The context for this research is an introduction to management accounting courses offered at major public universities in the Southeastern United States during the final semester. Two student sections taught by the same instructor opened 143 students majoring in accounting. The methods used to collect data are quizzes and tests. The technique used to analyze the data is descriptive qualitative and quantitative analysis. The result of this research is that there is a positive relationship between the frequency of access to feedback and higher academic performance. The timing of student access to solutions depends, in a meaningful way, on mastery of the material. The longer a student waits to demand a solution, the worse their performance will be. Important feedback on the effect of effort (H3 and H4) can provide additional or alternative meaning when juxtaposed with the significance of the non-hypothesized relationship between effort and performance.

Keywords: Feedback, Grades, Accounting

History:

Received : January 31, 2022

Revised : February 03, 2022

Accepted : March 22, 2022

Published : April 25, 2022

Publisher: Undiksha Press

Licensed: This work is licensed under a [Creative Commons Attribution 4.0 License](https://creativecommons.org/licenses/by-sa/4.0/)



1. INTRODUCTION

Feedback can be defined as information provided to a learner that is purposed by the desire to improve that person's subsequent performance. It can be understood as the central element in a formative assessment process whereby subsequent improvement is sought by all parties (Jordan & Audia, 2012; Molin et al., 2020; Wu et al., 2019). Necessarily, feedback requires an initial action on the part of the student from which results can be measured and communicated back. This sort of iteration between first attempt, assessment and subsequent attempt is always predicated on the desirability of closing the gap between current competence and desired competence (Putra et al., 2021; Zhou et al., 2020). Feedback has a

strong normative component, even if separated from grades (Sun & Hsu, 2019; Winstone & Boud, 2020). There may be as many types of feedback as there are types of learners and aspects of the task at hand. This diversity has led many to suspect that the power of feedback may be related to its type. For example, the source of feedback information could be an important partition. Learning relevant information can be either learner controlled or provided through a learning system (O'Neil et al., 2010; Tomiko & Yumiko, 2017). The latter can be usefully divided into teacher or peer sourced, with the former believed to be more consequential (Molin et al., 2020; Zhao, 2010).

The timing of feedback has proven itself to be quite important to the learner. Feedback that is delayed tends to be rendered less powerful (Gabriele et al., 2016; Mireles-Rios & Becchio, 2018). If delivered when wanted by the learner, the exact order that feedback takes should not matter as much. The consideration of student response to feedback as an empirical question has been understudied (Brouwer et al., 2017; Molin et al., 2020). Although most conclude that this information could be a powerful antecedent to effective learning. The optional conditions for such a result might not often be present. In fact, the extent to which feedback is actually used varies considerably with the nature of the student and the task (Agustuna et al., 2019; Noroozi & Mulder, 2017). Although students are more likely to initiate correction based on feedback than on their own volition, most change exists at a surface level. Only a minority of students use feedback strategically as part of their learning process (Schles & Robertson, 2019; Seng & Hill, 2014). Although almost all students say they want high levels of feedback, appreciation of it once it has been received is much less. In that some students actually find receiving formative feedback a negative experience, tension exists in the empirical phenomenon of feedback (Mackintosh-Franklin, 2021; Rakoczy et al., 2019).

One area that exemplifies our inability to create student-centric knowledge is feedback. Nearly universally hailed as essential to learning, information that is provided to students about the success of their previous mastery attempts is poorly understood and seldom studied (Jordan & Audia, 2012; Molin et al., 2020; Schles & Robertson, 2019). As a matter of faith, we believe that faculty should provide feedback, and that it should be made available in a timely manner. The leap of faith that we make is to believe without evidence that such information is sought by students, and that if made available, will be effectively used by them. To be fair, a major reason why this lacuna exists resides in the absence of good data on the subject, and the lack of means to acquire such information. As the provision of accounting education increasingly depends upon computerized intermediation, the availability of feedback should not be as limited by instructor labor as it has been in the past. Automated guidance can now be provided to students when they want it and in ways that they want it. This technology will make generous degrees of feedback no longer contingent upon the extraordinary efforts of accounting faculty. Thus, we might expect that feedback will become an increasingly important parameter of the learning process. However, such a notion is premised on student initiative to use such information and to do so effectively.

Feedback is almost an anomaly in the accounting education literature. Although it is frequently alluded to, and often deemed to be critical in the process of learning and the descriptions of effective teaching, very little focused study of it exists (Jin et al., 2022; Prilop et al., 2021). Even in the extensive review articles conducted with great frequency from Feedback as a topic is difficult to pinpoint, commanding no dedicated section or specific treatment within another (Thomson et al., 2021; Zhang et al., 2022). This lacuna, wherein the conventional wisdom about meaning and power persists in the absence of focused empirical work, also characterizes the broader educational literature. Although poorly understood, the process whereby new information might matter to a learner is believed to depend primarily upon previously existing mental schema. Information does not have an invariable impact, but

instead works to gradually alter previously formed ways of knowing. Thus, the value of feedback is a function of related prior knowledge. Although such information tends to always encourage change or refinement, how it operates varies from student to student. For some, it may discourage overreliance on excessively simple or singular mental representation (Noroozi & Mulder, 2017; Schles & Robertson, 2019). Feedback should usually motivate students to increase their investment of mental energies such that deeper approaches to the subject are more likely (Jordan & Audia, 2012; Redifer et al., 2021).

The present research utilizes a computerized learning interface to offer some exploratory evidence about the extent students seek information about their past efforts. Perhaps more importantly, this work puts at issue the consequence of accessing such information. Considering both the amount and timing of feedback demanded by students, the links between student performance and student effort are examined for a management accounting course. The balance of this paper is organized into five sections. The first reviews the literature that exists on feedback in higher education. The second section identifies the specific hypotheses that are proposed. The next section describes the setting from which the test of these ideas proceeded and offers a description of the measures that were used. The fourth section contains the results, both descriptive and from the tests of the hypotheses. The research concludes with a discussion of the broader implications and the limitations of that which was attempted. The purpose of this study is to analyze the feedback and its value in the Management Accounting Course.

2. METHODS

The context for this study was an introductory management accounting course offered at a major public university in the Southeastern United States during a recent semester. Two sections of students taught by the same instructor contained a total of 143 students, they were all accounting majors. Fifty-seven percent of these students were in their sophomore year of matriculation. The gender composition was 62% female, 38% male. Students were strongly encouraged to use a computerized course management website called Practice for Performance (P4P). Powered by artificial intelligence protocols, this data base had been designed by the instructor and has been in use for many years. This software enabled students to access an unlimited number of multiple choice problems, In this way, students could determine how well they knew the course material. Students were directly and indirectly incentivized to practice with this tool. They earned 10% of the available points used to determine grades if they did at least 40 problems and scored at least 90% correct per chapter while doing so.¹ Perhaps more consequentially, students were informed that the rest of their grades would be determined by quizzes and examinations that would greatly resemble their practice experience. Although these assessments were drawn from separately reserved partitions of the database, they were identical in structure to those questions that could have been seen in practice. If for no other reason, students should have practiced so that they could anticipate the “look and feel” of quizzes and examinations that required students to use P4P. Students were frequently urged to do the practice questions by the instructor. The instructor specifically identified the historically strong relationship between such behavior and high marks on quizzes and exams. Along similar lines, the instructor told students about the value of checking their practice thought processes against the solution explanations contained in P4P. Students were explicitly told how such solutions could be accessed within the P4P system.

Examinations and quizzes could be taken from any computer. This could be done at any time within the broad time frames established by the instructor. For example, quizzes could be done at any time during each week or the semester, a period that ended every

Sunday at midnight. Exams were available for similar periods every month. Since exams and quizzes were not proctored, access to course materials should be assumed. This made strict time controls necessary to impose (90 minutes for quizzes, 180 minutes for exams). The unusual provision of the testing in the course is that following the initial required quiz or exam, students were allowed to retake any of these grade-bearing events as many as three times. This opportunity was theoretically informed by the idea of mastery learning. Because P4P generated a unique quiz and exam every time one was requested by a student, subsequent administrations would not be compromised by the exposure of previous ones. Although a small “cognitive tax” was extracted to ensure that retakes were not frivolous, students generally were able to be credited with close to the higher score that they could achieve from multiple attempts.

Such liberal opportunities to improve scores should have increased students’ appetite for any sort of assistance in learning the course material. For these purposes, detailed solutions to the problems seen in practice or on quizzes and examinations were available upon request from the P4P system with a single computer click. These solutions have been praised by many students as very useful and quite user-friendly ways to learn the material. Although students working problems were always informed immediately about which answer was correct, they had to specifically request the solutions that detail the reasoning and calculations involved. Reasons why other multiple-choice answers were not correct were also included in the solution material. Solutions to the problems were not available to students before they attempted to work problems. To make sure that solutions were feedback, and not just another source of course material, students had to provide answers to problems before their access to solutions became operational. To ensure that students made an initial good faith attempt to formulate meaningful answers, a minimum score of 60% on the event (Practice, Quiz, Exam) had to be achieved and maintained before solutions could be obtained. All data for this research was produced by the P4P system. Thus, data collection was completely unobtrusive and required no manipulation. This includes course grades for which there was no instructor intervention. No student cooperation beyond which was directly involved in the pursuit of their self-interest (i.e., higher grades) was needed for this research.

Student demand for feedback sought to capture the extensiveness of the feedback accessed. For these purposes, the total number of minutes students spent reviewing solutions over the semester was captured. This quantifies the value placed on feedback by a student. The speed of feedback was measured by the number of minutes that elapsed between the student’s termination of answer attempts (practice, quizzes, tests) and the request for solutions. For these purposes, solution review sessions that lasted less than five minutes were ignored. These were treated as situations where students had changed their mind about the wish to receive do something constructive with the feedback they demanded at that particular time. Performance was calibrated in two different ways. The first used the total number of points earned by the student over the course of the term. These points came from the sum of practice awards (max= 60 points; two points per problem times a max of 30 problems), quiz performance (max= 140 points; 14 quizzes for 10 points each), and three examinations (max= 600 points). Since most students earned the full allotment of possible points for the practice, the variation in the performance variable is almost exclusively attributable to quiz and exam scores. To suppress some of the variation in such a broadly continuous operationalization, student performance was also measured according to the letter grades awarded to students in the course.

3. RESULTS AND DISCUSSION

Results

On average, students accessed solution materials 104 times during the term. This calculation included 33 students who never accessed this solution material. All students accessed the Practice database at least once. Total Practice events totaled 11,468, of which 1,296 (11%) were done by the few students who failed to reach the 60% correct threshold where the solutions would have been available to them. The average access rate among students who used solutions at least once during the term was 59 times. Average access rates need to be put into the context of the frequency of assessment events. With 14 quizzes and three exams during the semester, a student who reviewed their success on solutions only once for each of these grade-bearing events would have tallied a modest 17 times. With the opportunity to retake quizzes and exams, such a “normal” rate is itself an underestimate.

Considerable variance existed in the speed at which feedback was sought by students. Eliminating students who never reviewed solutions, students tended to view solutions 12 hours after the completion of practice. This average is the result of combining the 17% of instances that were requested within five minutes and the 12% that were more than 24 hours delayed. Forty-three students accessed the same solutions more than once. For those situations, the non-initial ones were not included in this timing of feedback requested summary. Grades earned by students were the product of their total point accumulations and averaged 574 for the term. This was the result of an average of 423 points on exams, 112 points on quizzes and 39 points for practice. Translated into letter grades, 64% of the class earned either an “A” or a “B”. Grades were not materially inflated because of retake opportunities. The modal student did not change their quiz or test letter grade that would have been earned by using retake opportunities. Students worked an average of 922 practice problems during the term. This translates into approximately 66 problems per week of the term. As with the other variables, there is a notable spread between students at the high and the low end of the effort distribution.

The first hypothesis proposed the existence of a positive relationship between the frequency of access to feedback and higher academic performance. There is a significant association between these variables at the $p < .01$ level. Students who take the trouble to obtain detailed explanations pertaining to the successfulness of past efforts are more likely to do better in this accounting course. In results not shown, a similar significant level of association ($p < .01$) is produced when the alternative measure of student performance (letter grades) is used. Thus, ample support exists for the first hypothesis. The second hypothesis relates to the timing dimensions of feedback, and its association with academic performance. The coefficient of this variable is significant at the $p < .05$ level. The timing of a student’s access to the solutions does bear, in an important way, upon the mastery of the material. The longer a student waited to demand solutions, the poorer their performance. The same conclusion holds true when the measure of performance is very precise (points amassed) or more aggregated (grades achieved). Thus, support for the second hypothesis was found.

Connecting feedback with student effort commenced with the third hypothesis. The frequency with which feedback was accessed was related to total questions worked by students in practice sessions at the $p < .01$ level of significance. A similar level of association ($p < .01$) was achieved when student effort was operationalized by total time spent in practice mode. However, the frequency of feedback requests was unrelated to the average practice score. Ample support exists for the third hypothesis. The final expected relationship asserted a relationship between the timing of feedback and the degree of effort. Whether effort is measured by the number of questions attempted, by the total time spent in practice, or by higher practice scores, this relationship is significant at $p < .05$. Therefore, robust evidence in favor of Hypothesis 4 has been produced. In sum, all of the four stated hypotheses are

supported. Although not without exception, the role of feedback posited. The pursuit of feedback by students contributes to their academic performance. Feedback's relationship with effort seems to be central to the ability of such information to matter to student performance. The extent of feedback examined is important, but so is the timing of that pursuit.

The significance of feedback to effort effects (H3 and H4) is capable of additional or alternative meaning when juxtaposed with the significance of the not hypothesized relationship between effort and performance. This coefficient is quite strong, usually significant at $p < .01$. Put together, these effects construct a linear multiple regression wherein student performance can be construed as separately influenced by effort and both the feedback variables. This reworking shows both effort and feedback significant at $p < .05$. This shows that effort, by itself, is a powerful explanation of performance. However, the amount of feedback also explains some of the variance. What does not seem to matter when all the influences are simultaneously considered in the timing of feedback, which is not significant in this equation. In order to further explore the timing of feedback, the decision about how to measure the variable was revisited. For students who accessed their solutions more than once, timing was first reevaluated at the median delay and then as their last access time delay, as opposed to their average delay. However, no substantive differences were produced in the results by this variation.

Discussion

Despite progress on many other fronts, the accounting education literature has not extensively studied the provision of feedback. Faculty members tend to believe that information provided to students about the success of their past efforts will always be demanded by students and will invariably be useful in improving their performance. This study asserts that we cannot just assume that feedback provided to students is invariably helpful and that its mere existence will axiomatically improve student learning. Feedback, like anything else in education, should be a phenomenon that is subjected to empirical scrutiny. Only in this manner can we have reasonable confidence that what we do works. Otherwise, we are left with anecdotes and impressions that only reflect our faith.

This paper puts feedback into more of a market context than we usually see in educational studies. Whereas the usual study imposes an innovation or practice upon a set of students to study a reaction, this paper created a scenario whereby students could almost without cost demand feedback. The implied theory here is that students, motivated by an interest in good grades, will demand the feedback that they find to be of value. If students are correct in the usefulness of feedback, it will be revealed to be correlated with academic success. The results bear out the logic of the study's design. The use of feedback is positively correlated to the success of the student in this course. This correlation suggests that problem solutions, and the strategies for learning that they imply, had substantive use for students. Feedback needs to be timely to be impactful. Students who appreciated this resonance enough to make the request for this information, and to do so earlier, seem to have benefitted academically (Winstone & Boud, 2020; Zhao, 2010).

More surprise can be attached to the results pertaining to the timing of the demand for feedback. Perhaps because we do not really understand how students process course information, the baseline assumption was made that a rapid comparison between what a student should know and what a student does know is superior to a more delayed response (Mackintosh-Franklin, 2021; Rakoczy et al., 2019). The reasoning that better evaluation results would be produced if inadequate understanding was rapidly identified and replaced with better thinking, may not have been sufficiently nuanced since it does not necessarily improve the quality of effort. Although the results support this view, we still remain open to

the prospects of multiple strategies for the use of feedback. This might be interlaced with student learning style and other omitted variables, and therefore would be a suitable subject for future study (Redifer et al., 2021; Schles & Robertson, 2019). The results that involve effort need to be appropriately highlighted. Feedback is important, but mostly if it is successful in activating more effort. We can hail relevant information all we want, but it only can become truly important in the context of additional willingness to work toward mastery. Thus, feedback is not a magic bullet. The ageless idea of the non-negotiable need to practice often announced by accounting educators still appear to be the only practical advice that predictability works. We would like to believe that feedback also might assist effort to be smarter, but more research is needed on this point.

More feedback should be sought for courses that student perceive to be more difficult. For these purposes, we need to recognize how little we know about difficulty as students perceive that dimension of their work. We suspect that difficulty has much more to do with how the instructor frames the course, and perhaps articulates its value, than it does with its intrinsic properties. The credibility of the source of feedback has been found to be important (Jin et al., 2022; Prilop et al., 2021; Zhang et al., 2022). Nonetheless, broader nets for different types of instructor choices should be cast by subsequent research. A more basic issue also exists as a limitation. Put bluntly, students may not know how best to study and to put themselves in the best position to excel at their courses. This means that they might not have demanded feedback that could have been useful because they did not appreciate the value of this information. This failure to demand may have not allowed a full expression of the value of the information that would have been possible in an environment where consumption of such data was mandatory. In accounting education research, we should not confuse what students do with the best that they could have done (Andon et al., 2010; Muehlbacher et al., 2017; Wyness & Dalton, 2018). This research effort was wholly contained within the accounting discipline. As such, it can offer no light on the extent to which its findings are the result of something specific to the study of accounting. Accounting involves a focused use of mathematical processing of information that has been categorically differentiated (Karlsson & Noela, 2021; Schafer et al., 2020; Sudaryanti et al., 2015). Other disciplines may rely more intensively upon the qualitative characteristics of the categories, or upon the mathematical processing techniques themselves. Therefore, the usefulness of feedback may vary among disciplines. This would be an excellent subject for future research.

The most obvious action imperative for accounting faculty is the need to not only provide students with more information about how they are doing, but also to try to assure that students are using that data. If barriers to the use of feedback exist, they need to be identified and removed. The trend toward requiring homework, but not grading it for substantive correctness, is inconsistent with this advice. Such a practice either allows students to persist in the erroneous belief that their knowledge is correct and sufficient. The more pervasive use of computerized interfaces suggests that accounting education research is in a golden age where much can be learned about student behavior. As illustrated by this paper, age old questions can be empirically accessed in ways previously only imagined.

4. CONCLUSION

The relationship of feedback to effort appears to be central to the information's ability to care about student performance. The rate of feedback checked is essential, but so is the timing of the pursuit. The significance of the feedback on the effect of effort (H3 and H4) can provide additional or alternative meaning when juxtaposed with the significance of the non-hypothesized relationship between effort and performance. Effort in itself is a powerful

explanation of performance. However, the amount of feedback also explains some of the differences.

5. REFERENCES

- Agustuna, N. E., Herlina, R., & Faridah, D. (2019). Corrective Feedback on Pronunciation Errors: Teacher's Perception and EFL High School Students' Self-Reflection. *Journal Of English Education And Teaching*, 3(3). <https://doi.org/10.33369/j eet.3.3.311-327>.
- Andon, P., Chong, K. M., & Roebuck, P. (2010). Personality preferences of accounting and non-accounting graduates seeking to enter the accounting profession. *Critical Perspectives on Accounting*, 21(4). <https://doi.org/10.1016/j.cpa.2010.01.001>.
- Brouwer, N., Besselink, E., & Oosterheert, I. (2017). The Power of Video Feedback with Structured Viewing Guides. *Teaching and Teacher Education*, 66, 60–73. <https://doi.org/10.1016/j.tate.2017.03.013>.
- Gabriele, K. M., Holthaus, R. M., & Boulet, J. R. (2016). Usefulness of Video-Assisted Peer Mentor Feedback in Undergraduate Nursing Education. *Clinical Simulation in Nursing*, 12(8), 337–345. <https://doi.org/10.1016/j.ecns.2016.03.004>.
- Jin, X., Tigelaar, D., Want, A. van der, & Admiraal, W. (2022). Novice teachers' appraisal of expert feedback in a teacher professional development programme in Chinese vocational education. *Teaching and Teacher Education*, 112. <https://doi.org/10.1016/j.tate.2022.103652>.
- Jordan, A., & Audia, P. (2012). Self-Enhancement and Learning from Performance Feedback. *Academy of Management Review*, 37. <https://doi.org/10.5465/amr.2010.0108>.
- Karlsson, P., & Noela, M. (2021). Beliefs influencing students' career choices in Sweden and reasons for not choosing the accounting profession. *Journal of Accounting Education*. <https://doi.org/10.1016/j.jaccedu.2021.100756>.
- Mackintosh-Franklin, C. (2021). An evaluation of formative feedback and its impact on undergraduate student nurse academic achievement. *Nurse Education in Practice*, 50. <https://doi.org/10.1016/j.nepr.2020.102930>.
- Mireles-Rios, R., & Becchio, J. A. (2018). The evaluation process, administrator feedback, and teacher self-efficacy. *Journal of School Leadership*, 28(4), 462–487. <https://doi.org/10.1177/105268461802800402>.
- Molin, F., Haelermans, C., Cabus, S., & Groot, W. (2020). Do feedback strategies improve students' learning gain?-Results of a randomized experiment using polling technology in physics classrooms. *Computers & Education*, 175. <https://doi.org/10.1016/j.compedu.2021.104339>.
- Muehlbacher, S., Hartl, B., & Kirchler, E. (2017). Mental Accounting and Tax Compliance: Experimental Evidence for the Effect of Mental Segregation of Tax Due and Revenue on Compliance. *Public Finance Review*, 45(1), 118–139. <https://doi.org/10.1177/1091142115602063>.
- Noroozi, O., & Mulder, M. (2017). Design and Evaluation of a Digital Module with Guided Peer Feedback for Student Learning Biotechnology and Molecular LifeSciences, Attitudinal Change, and Satisfaction. *Biochemistry and Molecular Biology Education*, 45(1), 31–39. <https://doi.org/10.1002/bmb.20981>.
- O'Neil, H. F., Chuang, S. H. S., & Baker, E. L. (2010). Computer-based feedback for computer-based collaborative problem solving. In *Computer-Based Diagnostics and Systematic Analysis of Knowledge*. https://doi.org/10.1007/978-1-4419-5662-0_14.

- Prilop, C. N., Weber, K. E., Prins, F. J., & Kleinknecht, M. (2021). Connecting feedback to self-efficacy: Receiving and providing peer feedback in teacher education. *Studies in Educational Evaluation*, 70. <https://doi.org/10.1016/j.stueduc.2021.101062>.
- Putra, I. G. K. M., Santosa, M. H., & Pratiwi, N. P. A. (2021). Students' perceptions on online peer feedback practice in EFL writing. *Indonesian Journal of English Education*, 8(2), 213–231. <https://doi.org/10.15408/ijee.v8i2.21488>.
- Rakoczy, K., Pinger, P., Hochweber, J., Klieme, E., Schütze, B., & Besser, M. (2019). Formative assessment in mathematics: Mediated by feedback's perceived usefulness and students' self-efficacy. *Learning and Instruction*, 60. <https://doi.org/10.1016/j.learninstruc.2018.01.004>.
- Redifer, J. L., Bae, C. L., & Zhao, Q. (2021). Self-Efficacy and Performance Feedback: Impacts on Cognitive Load During Creative Thinking. *Learning and Instruction*, 71(June 2020), 101395. <https://doi.org/10.1016/j.learninstruc.2020.101395>.
- Schafer, B. A., Cleaveland, C., & Schafer, J. B. (2020). Stakeholder perceptions of the value of accounting student organizations. *Journal of Accounting Education*, 50. <https://doi.org/10.1016/j.jaccedu.2020.100656>.
- Schles, R. A., & Robertson, R. E. (2019). The Role of Performance Feedback and Implementation of Evidence-Based Practices for Preservice Special Education Teachers and Student Outcomes: A Review of the Literature. *Teacher Education and Special Education: The Journal of the Teacher Education Division of the Council for Exceptional Children*, 42(1), 36–48. <https://doi.org/10.1177/0888406417736571>.
- Seng, & Hill. (2014). Using a Dialogical Approach to examine Peer feedback During Chemistry Investigative Task Discussion. *Res Science Education*, 44, 727–749.
- Sudaryanti, D., Sukoharsono, E. G., Baridwan, Z., & Mulawarman, A. D. (2015). Critical Analysis on Accounting Information Based On Pancasila Value. *Procedia - Social and Behavioral Sciences*, 172. <https://doi.org/10.1016/j.sbspro.2015.01.399>.
- Sun, J. C.-Y., & Hsu, K. Y.-C. (2019). A smart eye-tracking feedback scaffolding approach to improving students' learning self-efficacy and performance in a C programming course. *Computers in Human Behavior Reports*, 95. <https://doi.org/10.1016/j.chb.2019.01.036>.
- Thomson, H., Tanaka, N., & Morikoshi, K. (2021). Tour guiding practice and feedback in guide education: Lessons from London for Japan. *Journal of Hospitality, Leisure, Sport & Tourism Education*, 29. <https://doi.org/10.1016/j.jhlste.2020.100287>.
- Tomiko, & Yumiko. (2017). Feedback of the knowledge obtained through the analysis of learning needs for risk literacy education. *Procedia Computer Science*, 112. <https://doi.org/10.1016/j.procs.2017.08.223>.
- Winstone, N. E., & Boud, D. (2020). The need to disentangle assessment and feedback in higher education. *Studies in Higher Education*, 1. <https://doi.org/10.1080/03075079.2020.1779687>.
- Wu, W. H., Kao, H. Y., Wu, S. H., & Wei, C. W. (2019). Development and evaluation of affective domain using student's feedback in entrepreneurial Massive Open Online Courses. *Frontiers in Psychology*, 10(MAY). <https://doi.org/10.3389/fpsyg.2019.01109>.
- Wyness, L., & Dalton, F. (2018). The value of problem-based learning in learning for sustainability: Undergraduate accounting student perspectives. *Journal of Accounting Education*, 45, 1–19. <https://doi.org/10.1016/j.jaccedu.2018.09.001>.
- Zhang, H., Liao, A. W. X., Goh, S. H. L., & Yoong, S. Q. (2022). Effectiveness and quality of peer video feedback in health professions education: A systematic review. *Nurse Education Today*, 109. <https://doi.org/10.1016/j.nedt.2021.105203>.

- Zhao, H. (2010). Investigating learners' use and understanding of peer and teacher feedback on writing: A comparative study in a Chinese English writing classroom. *Assessing Writing*, 15(1). <https://doi.org/10.1016/j.asw.2010.01.002>.
- Zhou, J., Dawson, P., Tai, J. H. M., & Bearman, M. (2020). How conceptualising respect can inform feedback pedagogies. *Assessment & Evaluation in Higher Education*. <https://doi.org/10.1080/02602938.2020.1733490>.