

“How would that change if...?": The use of interviews to assess international Masters students

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ABSTRACT

This paper examines the use of an oral assessment in a unit within a Master of Professional Accounting (MPA) program. The literature identifies the need for accounting students to improve their oral communication skills and this was one of our motivations for introducing an oral assessment. We analyse the effectiveness of a one-on-one work-simulated interview through student feedback from surveys and focus groups.

INTRODUCTION

Motivation for the study

The use of oral assessment has been of interest to education researchers for several decades. According to Biggs (2001), the type of assessment used can be a strong influence on the learning behaviour of students. Although the prospect of an oral assessment may be particularly worrisome for some international students, Gabriel and Griffiths (2002) consider that a degree of anxiety is necessary for learning.

This paper explains the development and acceptance of a specific type of oral assessment— a one-one-one, work-simulated interview—within an MPA unit, Australian Tax Law. We designed the interview assessment to meet a number of specific objectives. These include improving the oral communication skills of students from a non-English speaking background (85% - 90% of MPA students are from China), assessing student understanding of topics using a practical case study approach, improving student learning and eliminating plagiarism. Views in the literature about the approaches to learning of Chinese students informed the design of the assessment. Although Kember and Gow (1990) identify a narrow approach to learning, where Chinese students attempt to understand individual new concepts and commit them to

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memory before proceeding to the next one, memorisation as a learning approach is not, of itself, something negative. For example, Kember (1996) identifies an emerging approach to learning characterised by an intention to both understand and memorise.

The literature identifies a common belief amongst employers as to the deficient communication skills of accounting graduates (Gray 2010; Grace & Gilsdorf 2004; Hancock et al. 2009; Yong et al. 2011; De Lange and Watty 2010; Evans, Burritt and Guthrie 2010). The high proportion of international students undertaking MPA courses at Australian universities may have further compounded this problem. International students may have limited engagement with local students due to factors such as limited English language skills and a lack of shared repertoire in the community (Kim 2011). The literature recognises that language is just one aspect of the many issues faced by international students in addition to financial conditions, academic stress and homesickness (Furnam and Bochner 1986).

Before their interviews, students prepared and submitted a written response to a taxation case study, which included the preparation of a tax return. The scenario for the interview was that the student was a new employee preparing their first tax return, and the assessor was their employer, a registered tax agent. Each student spent 10 to 15 minutes discussing the case study and his or her completed tax return with either of the lecturers. Given that the other MPA units do not use interview assessments, we sought feedback from students before and after the assessment. We considered this student feedback in deciding whether to make refinements to the assessment. This paper reflects on three semesters of use of the interview assessment.

BACKGROUND

At our university, Australian Tax Law consistently has double the failure rate of most of the other MPA units. Typically, international students consider Australian Tax Law to be a difficult unit. Some of the challenges include a lack of prior knowledge of the Australian tax system as well as difficulties in navigating and comprehending complex tax legislation. Furthermore, the unit requires students to respond to case study type questions, which assess their understanding of several, rather than one or two, topics.

Student numbers (typically 80-100 students per semester), timetabling and academic workload dictate that the unit is delivered via a two-hour lecture and a one-hour tutorial, although an alternative delivery method would be considered if not for these constraints. Tutorials are limited to a maximum of 20 students within all the MPA units at our university. As Australian Tax Law is the only taxation unit in the MPA, it includes numerous topics such as assessable income, allowable deductions, capital gains tax and international tax. Students also apply these concepts to different types of business entities. The unit is complex and challenging and this is especially the case for international students who have no previous knowledge of the Australian tax system. In the first and second semesters of the interview assessment, we permitted students to use the legislation in the test and exam. In the third semester, a new lecturer-in-charge allowed the use of the legislation and the prescribed textbook in the test and a completely open book exam.

The assessment for the unit consisted of the following components: an end-of-semester exam worth 60%, a 'peer-reviewed' test worth 10%, a tutorial participation mark worth 15% and the interview assessment worth 15%. The tutorial participation component consisted of marks for group discussion (5 students per group) and in-class presentation by these groups of weekly sight-unseen problems. In the first semester of the interview assessment, 94 students studied the unit with the same lecturer-in-charge and tutor who had previously taught the unit. In the third semester, 90 students studied the unit with a new unit lecturer-in-charge and the same tutor from the previous two semesters.

The introduction of the interview assessment was to address the assessment of oral communication, provide students with practical interview experience and to ensure that students were responsible for their own learning and thus avoid plagiarism issues. One of the broader objectives for the interview assessment was to encourage a deeper level of learning; although the success of this goal was difficult to quantify, we considered that there might have been a higher level of student engagement with the unit if we succeeded in achieving this objective.

Prior to the introduction of the interviews, assessment in the unit had been subject to change and refinement. One of the learning outcomes in the unit is concerned with the correct application of tax rules and concepts to specific situations. We considered the interviews a method of assessment that could rigorously assess this learning outcome. The refinements to the assessment in the unit were underpinned by the literature which explained that students needed to be encouraged to actively engage in their learning and this could be best achieved through the use of assessment that engaged and stimulated them (Duff and McKinstry, 2007).

Before the introduction of the interview assessment, we used an assignment to assess students on their written response to a complex case study. This required them to prepare a tax return and provide a detailed written justification for the inclusion or exclusion of items. Although the previous assignment was an individual task, several students, particularly international students, undertook the assignment in their own informal groups. Montgomery and McDowell (2009) note that international students do not need to form academic and social bonds with local students in order to be successful in their studies

According to Joy and Kolb (2009), Chinese students reflect their collectivistic society, with the group a basic unit of social perception and with various roles, duties and obligations associated with group membership. This learning as a social process could be reflective of a community of practice (Seaman 2008). Communities of practice describe communities that reflect cultural practices as well as the collective learning of the members; these allow for acquisition and exchange of meaningful knowledge (Wenger 2000). Using communities of practice to empower students to take charge of their own learning is a central argument of Elwood and Klenowski (2002) and O'Donovan, Price and Rust (2008).

Notwithstanding the benefits of oral compared to written assessment per se, the written assignment—used in the semesters prior to the introduction of the interview assessment—was problematic for two main reasons. Firstly, there were a number of plagiarism cases, with the likelihood of several undetected plagiarism cases. Secondly,

there was the time taken for marking the assignments, typically more than half an hour per submission.

METHOD

The interview assessment was introduced in Semester 1 2012, in order to better assess each student's individual level of understanding of the topics in the unit. According to Joughin (1998), oral assessment is particularly useful when you need to know that the responses are actually the student's, hence it is good for addressing any plagiarism issues. Singh (2008) found that students reported that they studied a lot more for their oral assessment in comparison to their written assessment and that it bridged the gap between their learning environment and the real world.

We recorded the interviews in order to enable moderation between the lecturers and for instances where a student challenged their mark. We used a marking criteria rubric and provided immediate feedback to students after their interview. We asked basic-level questions at the beginning of the interview and if the student was able to answer those, progressed to successively higher-level questions. Pearce and Lee (2009) informed this interview structure, specifically their identification of the interactive dialogue between the student and the assessor allowing the student to demonstrate their strengths and the assessors to differentiate between superficial and deeper knowledge using in-depth questioning.

As with any new assessment, it is important to evaluate its success. We surveyed students before and after the interviews in order to achieve this. Following the surveys, we invited students to participate in formal discussions—on a voluntary basis—after the end of semester to gain a more in depth understanding of student learning. Interestingly, we found that many students ignored the information we provided about the assessment, instead relying on information from past students. For the first semester students this was problematic, as that information about the previous assessment no longer applied. We provided students with information about the new assessment in the Unit Outline and in the interview assessment rubric and discussed the assessment in detail in the lectures and tutorials. Following student feedback on the

interviews, we carefully reiterated how these had been marked and we attempted to address any perceived difference in marking standard by explaining to students that the difference in average marks between the interviewers was insignificant (0.1 to 0.2 out of 15).

The format for the second semester's interviews was similar as possible to the first semester. This was because of our understanding of the extent to which student expectations of the unit are based on information communicated by previous students. We followed the same procedure for determining student acceptance of the assessment with the same teaching team – a survey before and after the interviews and a follow-up formal discussion.

In Semester 1 2013, the introduction of a new lecturer-in-charge tested whether the interview assessment tool would be robust enough to be transferred to other staff and whether they would find it beneficial. An important aspect of this transferability was the students' acceptance of the interview assessment. If many students were familiar with the notion of interview assessment for taxation then at least the new lecturer would not have to justify its use. We surveyed students from this semester only once, after the interview assessment, with a voluntary follow up formal discussion held at the end of the semester. Although the new lecturer introduced a number of changes such as open book exam and a new textbook, the interview assessment followed the same format.

RESULTS

All student participation in responding to surveys or follow up formal discussion was voluntary and anonymous. We include some of the first semester and third semester survey responses from students. This is partly to compare student acceptance of the interview assessment in the third compared to the first semester.

Surveys

The demographics of the respondents for the first (58) and third semester (67) were very similar as shown in Table 1 below.

Table 1 - Comparison of first and third semester survey respondents

% of respondents	1st semester	3rd semester
Chinese	86%	90%
Female	59%	60%
Age <25	54%	57%

In the first semester, 55% of the respondents had a preconceived idea that the unit would be difficult to pass with 40% of respondents who commented explaining that they had found out from past students:

I heard this course is very hard and many students failed it.

I heard it is very difficult. I'm a little afraid.

Often the information obtained from other students was incorrect:

I heard that there has been so many people fail or even only got a pass.

No one gets HD as far as I know.

In the third semester, there was an 88% yes response to the following question:

Before you began studying Australian Tax Law, did you think it would be a difficult unit for you to pass?

It may be that the higher yes response to this question in the third semester reflects the timing of when the respective surveys were completed. That is, the third semester students completed only one survey at the end of the semester, whereas the first semester students responded to the same question in a survey completed at the beginning of the first lecture. A follow up question was included in the third semester:

Now that you have studied Australian Tax Law, do you still think it would be a difficult unit for you to pass?

Only 61% of the respondents believed that they would still find it difficult to pass. In both semesters, 40% of students stated that past students had advised them that Australian Tax Law was a difficult unit to pass. However, there were no domestic students, in either semester, who indicated that past students had informed their perception of the unit's difficulty. This indicates that domestic students may not be as reliant on their own 'community of practice' in comparison with international students.

The following response from the one student indicates that concerns about the unit, based on information communicated by some past students, may decrease once students are undertaking the unit themselves:

Before I took this unit, rumour has it that Tax Law is one of the hardest units; therefore, I had an impression of this unit as terrifying.

The lecturer and tutor are very responsible for the teaching and willing to answer students' questions, so most students are immersed in learning this unit with enjoyment, instead of scaring (sic).

Question ten on the survey in the third semester was as follows:

When studying do you focus on doing just enough work to pass an assessment?

There were 30 yes responses and 34 no responses to question ten, with three respondents who did not provide an answer to the question. The following table shows the grades obtained for the interview assessment organised by yes or no responses to the above question.

Table 2 – Interview grade organised by yes or no response to survey question ten

Interview grade	Yes response (no. and %)	No response (no. and %)
High Distinction	4 (13.33%)	6 (17.65%)
Distinction	17 (56.67%)	15 (44.12%)
Credit	9 (30%)	12 (35%)
Pass	0	1 (2.94%)
Total	30	34

The results in table 2 indicated that there is no significant relationship between the response to survey question ten and the mark obtained. Although there was a slightly higher proportion of High Distinction students in the no response group (17.65% compared to 13.33%), when comparing the proportion of High Distinction and Distinction students combined, there was a higher proportion in the yes response group (70% compared to 61.77%). In comparing the results in table 2, there is the possibility to consider that some students did not comprehend the meaning of the question. Furthermore, there is likely to be a degree of subjectivity in what constitutes ‘just enough’ study to pass an assessment.

Follow up formal discussion with students after the end of each semester

Although we had a high response rate to the surveys, only two students were able to participate in the formal discussions in the third semester. Although it is unsurprising that the response rate to the discussions was lower than for the surveys, it may have been unusually low since the timing of these coincided with when students were studying for their exams. We obtained ethics approval to conduct the discussions and we advised the students who participated that they would remain anonymous. We justify the inclusion of responses of only two students on the basis that these discussions provided the opportunity for follow-up questions, unlike the surveys. The participants are identified by a unique letter code—Respondent A (Chinese male student) and Respondent B (Chinese female student). The responses of these two participants are included below.

Respondent A noted that some international students worked on the written case study component of the assessment together, although there were some students who preferred to work independently.

Respondent A stated that the assessors should be conscious of the fact that students will be nervous in an interview environment and that perhaps the lecturers could seek to make the atmosphere of the interview less 'tense.' It was suggested by respondent A that more weight should be given to responses in the latter part of the interview as errors in the earlier responses could be the result of nervousness. Respondent A was satisfied that ten minutes was a sufficient amount of time for the interviews, given students were answering questions and, therefore, speaking for most of this time. Respondent A was also pleased with the immediate feedback provided at the conclusion of the interview, consisting of comments on areas of misunderstanding as well as feedback on interview performance. Respondent A expressed his view that he hoped we would continue to use the interview assessment in the unit and that it could be readily adapted to suit future changes in tax law.

In terms of the impact of communities of practice on the assessment, respondent A noted that there was some discussion of the interview format—that is, students who had completed their interview providing information to students yet to be interviewed—amongst students during the week of the interviews. He suggested that the assessors should be mindful of this and ensure that there is a sufficient volume of questions and variation to questions between individual interviews. There was no confidentiality requirement for the interview assessment, as it was our view that relying on information about other interviews would not provide students with any discernible advantage. If anything, overreliance on such information may have served as a distraction to students who sought it, these students may have better utilised their time by reviewing the written component of their assessment prior to the interview and consolidating their knowledge of the topics assessed.

Another respondent—B—noted that, in her view, there was enough information about other interviews by the end of the week for a student to piece together 'the answer' to the case study. This view, however, appears based on flawed understanding of the

purpose of the assessment as well as the requirements to obtain a good mark. Specifically, students who obtained a High Distinction were required to display a high level understanding of the topics covered as well as answer complex questions that were not always limited to the scenario in the case study. In our experience, students who attempted to memorise what they thought were the required responses, did not perform well. High Distinction students also were able to demonstrate a superior understanding of areas that lower achieving students did not consider, such an example was being able to explain the tax impact of a specific conclusion, rather than just stating what the conclusion was.

Respondent B noted that she saw the written component of the assessment as something of lesser importance than the interview, given that the former was not marked. It was her view that the lecturers required submission of the written component as a form of evidence that the student had undertaken some work on the case study. From the assessors perspective though, the written component formed the basis for the questions asked and to this extent, respondent B may have underestimated the importance of this component. Respondent B saw some of the value of the interview in the feedback that the interviewer provided.

It was the opinion of Respondent B that having her interview scheduled on the last available day may have been to her disadvantage. Specifically, that the interviewer may have adopted a higher marking standard compared to students who were interviewed earlier in the week. Respondent B explained that although she completed the written component of the assessment independently, she sought information from other students who had completed their interviews. Respondent B noted that the social networks available to individual students may have influenced their interview mark. For example, students who shared accommodation with friends enrolled in the same unit may have had more opportunity to work on the written component together compared to other students who did not have as much social interaction with other students in general.

Respondent B expressed the view that the interview assessment should continue in its present one-on-one format rather than in groups. One of her objections to group work

was the problem related to students of different academic ability and different views on the amount of work required to complete the task having to work together.

In some instances, High Distinction students were able to demonstrate a level of research and understanding that went significantly beyond what was expected or required. For example, one student was able to demonstrate a superior understanding of a case that was relevant to the assessment. The student's response demonstrated evidence of their independent high-level research and analysis and it reflected deeper rather than surface learning.

COMMUNICATION SKILLS OF INTERNATIONAL STUDENTS

It was the perception of respondent A that communication skills were a very important influence on the mark obtained. There appears to be a limit to the maximum mark that a student can obtain for an assessment where their communication skills are poor, even where there is no separate assessment of communication skills. Some of the student feedback we received emphasised this point; specifically, it was the view of some students that written assessment may be fairer in cases where they are still developing their oral communication skills. However, respondent A noted that the effectiveness of the assessment should be assessed as a whole and that this should take into account the work that students were required to do before the undertaking their interview. Respondent A specifically mentioned the research and writing that was required for the written component of the assessment.

In the formal discussion, respondent B noted that Chinese students appear to have better communication skills in an academic rather than in a conversational context. In her view, this may be because there is more opportunity to practice the former rather than the latter.

Respondent B noted that in her interview she had problems understanding the first question the interviewer asked her and that the interviewer repeated the question

twice. It was her view that this may have, of itself, detracted from her interview mark as it created a negative first impression about her communication skills.

CONCLUSIONS

The international student community in Australian Tax Law, arguably, constitutes a community of practice with its own distinct advantages and disadvantages. We recognised that, by discussing the case study in their own informal groups, students might have improved their learning and communication skills. Therefore, we did not discourage this practice. On the negative side, there was evidence of some students focussing too much on attempting to gather information about the interview from students who had completed theirs. This time would have better utilised by using it for independent revision and preparation, given that the individual interviews were not identical. We do not consider the fact that some students chose to complete the written component in informal groups to be problematic, as the discussions within these groups seem to have enhanced student learning and this was one of the overarching objectives of the interviews. Furthermore, we ultimately assessed each student on his or her own individual interview performance.

We consider that the interviews better allowed the interviewer to assess student understanding in comparison with the previous written assignment. We anticipated that a lecturer who did not have previous experience in using oral assessments could implement a well-designed interview assessment, following the previous format but using their own case study. The experience with a seamless transition of the assessment to a new lecturer in Semester 1 2013 would indicate that this was, in fact, the case. The overwhelmingly positive feedback on the interview assessment from students in that semester—with only one exception— would also seem to confirm this. This is also reflective of minor refinements made to the assessment over the three semesters based on student feedback.

Although some of the survey responses indicated the interview assessment led to an improvement in student learning in the unit, this point is difficult to prove empirically. However, given that we have conducted surveys over three semesters on the

assessment, we have been able to identify different themes that have emerged in each. In the survey from the third semester, only one student was clearly not in favour of the interview assessment. This represented a significant reduction in negative comments compared with the feedback from the first semester. Overall, the interview assessment has proven successful and we consider it robust to transference to different lecturers within the same unit.

LIMITATIONS AND FUTURE RESEARCH

A potential limitation of the interviews is that any assessment that involves a case study is potentially subject to replication issues. Each individual interview must be different enough so that it can stand alone as a rigorous assessment. Since we anticipated these issues in the early stages, we designed a case study that was conducive to a large number of interview questions that we could ask. This being the case, it was most unlikely that there would have been two interviews consisting of the same questions and a review of a sample of the interview recordings confirms this.

The potential for a difference in marking standard between the two interviewers was another potential limitation of the interviews. However, a comparison of average marks between interviewers confirms that the difference was within an acceptable range (approximately a 1% variance).² In the first semester, there appeared to be a greater perception of a difference in marking standard by students, but this was virtually non-existent in the third semester of the interviews.

One of the obvious limitations of the study is the low response rate to the formal discussions about the interview assessment. Ideally, we would have had more students agreeing to take part in these discussions. Nevertheless, although the surveys were intended to be the main feedback mechanism for this study, we consider the two responses from the formal discussion to be worthy of inclusion here, given the thoughtfulness displayed in the responses.

² This is the variance between the two average marks for each assessor for the assessment task itself. We consider this variance insignificant as a proportion of overall marks, once all four assessments are considered.

Although in our view the interviews are a more rigorous assessment than a written assignment, the wider academic community does not universally accept oral assessment, perhaps due to a perceived lack of rigour. The fact that oral assessment is still not widely used in accounting education is conducive to several possible areas of future research. For example, in future semesters, the lecturers could assess a sample of written submissions, in order to compare these hypothetical marks for written work with actual interview marks. This may provide some insight as to whether the student was able to demonstrate the same level of understanding in an oral assessment as compared to a written assessment. There is also an opportunity for future research on the similarity or difference of marking standards between the two lecturers, using the interview recordings to mark a sample of interviews from the other interviewer. Although we have conducted comparisons of interview marks, these, to date, have been of average marks awarded, rather than of individual interviews.

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