

A SELF AND PEER ASSESSMENT RUBRIC: STUDENTS' FEEDBACK AND EXPERIENCES

Rafizan Abdul Razak¹, Akma Hidayu Wahid¹

¹Fakulti Perakaunan, UiTM Kampus Seremban 3

(*Corresponding author: hidayu346@uitm.edu.my)

Abstract

This study explores students' experiences and feedback on a self and peer assessment rubric in introductory financial accounting courses. A survey was conducted among 287 students across two programs from a university in Negeri Sembilan. A descriptive 11-item questionnaire was used and the data was then analyzed using the SPSS statistical package. A 5-point likert scale ranging from 1 to 5 was used to obtain a more quantifiable result. The findings underscore the significance of a tailored teamwork skills rubric that encompasses equitable assessment and constructive feedback in self and peer evaluation. Practically, the results advocate for instructors to develop an engaging module for rubric use in peer assessment with a refined feedback process so as to enhance learning effectiveness and ensure a more equitable and valuable learning experience for students. A limitation of the study is its reliance on self-reported data relating to an accounting course, which may be vulnerable to response bias, affecting the accuracy of the findings. Our study highlights the critical role of the instructors in not only providing feedback but also in cultivating a comprehensive self and peer assessment evaluation.

Keywords: [feedback; rubric; peer assessment; self assessment]

Abstrak

Kajian ini meneroka pengalaman dan maklum balas pelajar mengenai rubrik penilaian diri dan rakan sebaya dalam kursus pengenalan perakaunan kewangan. Satu tinjauan telah dijalankan di kalangan 287 pelajar dari dua program di sebuah universiti di Negeri Sembilan. Satu soal selidik deskriptif 11-item telah digunakan dan data tersebut kemudiannya di analisa menggunakan pakej statistik SPSS. Skala Likert 5 mata yang berkisar dari 1 hingga 5 digunakan untuk mendapatkan hasil yang lebih boleh dikira. Penemuan ini menekankan kepentingan penyesuaian rubrik kemahiran kerja berpasukan yang merangkumi penilaian yang adil dan maklum balas membina dalam penilaian diri dan rakan sekerja.. Secara praktikal, penemuan kajian menyarankan agar pengajar membangunkan modul yang menarik bagi penggunaan rubrik dalam penilaian rakan sebaya dengan proses maklum balas yang diperhalusi bagi meningkatkan keberkesanan pembelajaran dan memastikan pengalaman pembelajaran yang lebih adil dan berharga untuk pelajar.. Satu kekangan kajian ini adalah kebergantungannya kepada data yang dilaporkan sendiri berkaitan dengan kursus perakaunan, yang mungkin terdedah kepada bias respons, mempengaruhi ketepatan penemuan. Kajian kami menekankan peranan penting para pengajar bukan sahaja dalam memberikan maklum balas tetapi juga dalam memupuk penilaian diri dan rakan sebaya yang menyeluruh.

Kata kunci: [maklum balas; rubrik; penilaian rakan sebaya; penilaian sendiri]

1.0 INTRODUCTION

Self-assessment and peer assessment have become increasingly prevalent in academic settings as they offer valuable insights into student learning and performance. These assessment methods provide students with the opportunity to contemplate on their work, identify areas for improvement, and gain feedback from their

peers. Studies have shown that self-regulation of learners markedly enhances when they engage in both self- and peer-assessment techniques (Stančić, 2021; Capan Melser et al., 2020). As students gain information and adhere to instructions, among other reasons pertaining to the importance of explanatory peer feedback, individuals may see the feedback as

more advantageous due to its enhanced quality (Huisman et al., 2018). Additionally, in collaborative peer learning activities, using self and peer assessment will improve the benefits and enhance students' engagement (Willey et al., 2009). Simone et al. (2017) further asserted that collaboration helps to actively encourage deep learning that appears through interaction, problem solving, cooperation and as they learn, the students become more responsible, effective, and sensitive in their learning.

However, concerns around the reliability and validity of peer assessment, particularly in summative contexts, have been raised. To address these concerns, in both self and peer evaluations, rubrics have recently gained popularity, as they establish clear performance standards and expectations, ensure consistency in evaluation, and foster the development of peer assessment skills (Lertsakulbunlue & Kantiwong, 2024). An effective peer assessment frequently relies on a robust rubric, this provides a definitive structure for assessing and delivering feedback on the contributions of colleagues. As supported by Pérez Guillén et al. (2022), assessment using a rubric provides students with the criteria and performance levels to be reached. It can serve as powerful analytical tools that enhance the quality of feedback and student engagement. (Miihkinen & Virtanen, 2017). Rubrics guarantee objectivity, consistency, and equity in the evaluation process.

The concept that students ought to be instructed in self- and peer-assessment using rubrics was the focus of numerous studies, as it is a valuable skill for lifelong learning (English et al., 2022). In our context, there is a strong need for additional research in this area because this could provide meaningful insights for improvement in the self and peer assessment rubrics by means of analyzing student experiences and feedback on a self and peer assessment rubric in financial accounting and reporting courses. We are also concerned about the

learning impact of using the rubric in the self and peer assessment process. Drawing from the aforementioned discussion, this study aims to answer the following research objectives: This study seeks to examine students' perceptions of the utility of a self and peer assessment evaluation rubric. This research enhances the current literature by elucidating the aspects that can augment students' achievement in learning results via the implementation of explicit evaluation rubrics.

2.0 LITERATURE REVIEWS

Peer assessment can enhance learning experiences and improve feedback efficiency. However, successful implementation requires adequate preparation, alignment with course goals, teacher support, and constructive discussions. Research conducted by Brown (2021) indicated that only fifty percent of students believed that the self and peer assessment instruments utilized allocated group marks equitably among people, while the remainder disagreed. The primary conflicts identified included inequitable mark adjustments, challenges in assessing individual contributions, potential dishonesty among participants, and students' reluctance to deduct marks from one another. (Nguyen, 2017).

To make it meaningful, the student should be guided with relevant examples or resources to help them make their own reflections about their learning goals. To address this, the utilization of a rubric as an assessment instrument has gained popularity, facilitating collaboration between lecturers and students during the self and peer assessment process. This assessment tool has a set of quality standard related to the competences being examined, indicated by markers that denote different levels of achievement (Pérez Guillén et al., 2022). It also provides students thorough feedback on their works. Research has shown that using rubrics can improve the construct validity of

peer assessments and lead to higher quality work (Panadero et al., 2013). Indeed, rubrics can help students understand and better use feedback, which can lead to better self-evaluation and self-control (Cockett and Jackson, 2018). However, the quality and usefulness of rubrics are not always promised, and some aspects of their design may make them less valid and useful (Humphry & Heldsinger, 2014).

Studies indicate that students generally view these tools favorably, with benefits including improved participation, self-reflection, and understanding of assessment criteria and expectations (Pérez Guillén et al., 2022; Taylor et al., 2024). Rubrics provide clear performance criteria and promote structured writing, critical thinking, and alignment with learning objectives (Bass et al., 2016). Research indicates that the most effective rubric features for peer assessment evaluation involve clear, detailed, and learning-aligned criteria. (Pérez-Guillén et al., 2022). The authors investigated how physiotherapy students perceived, engaged with, and were satisfied by the use of an electronic rubric for assessing manual skills. The study used a cross-sectional survey of physiotherapy students. The key findings suggest that students generally had a positive opinion of the e-rubric, feeling that it helped them understand expectations and verify their skills level (Pérez-Guillén et al., 2022). The e-rubric also seemed to increase student engagement, particularly when used for guidance and reflection (Pérez-Guillén et al., 2022).

Recent studies have shown that analytic rubrics, which break down performance into multiple components, can lead to higher reliability and validity in peer assessment compared to holistic rubrics. Moreover, the incorporation of explicit performance-level descriptors, including comprehensive examples or benchmarks, can further improve the consistency and precision of peer evaluations (Jonsson & Svingby, 2007). Providing students with these detailed rubrics

can also promote self-assessment and facilitate targeted feedback, ultimately improving learning outcomes. This allows for a more nuanced and comprehensive evaluation, as assessors can focus on specific aspects of the work rather than relying on a single, overall judgment (Lertsakulbunlue & Kantiwong, 2024). However, Fitzgerald et al. (2013) point out there's no single right way, and even holistic approaches can be effective depending on the setting and knowledge of the assessors. Overall, peer evaluation and rubrics can be valuable tools for promoting learning and professional development when implemented effectively. This method enables students to obtain feedback and enhance their work before the final assessment. Moreover, examining student feedback can reveal trends and enhance rubric design. These findings underscore the necessity of perpetually enhancing peer assessment rubrics to optimize their efficacy.

3. METHODOLOGY

A survey was performed to determine students' experiences and feedback on of a self and peer assessment rubric in introductory financial accounting courses. In this study, all respondents were administered a questionnaire adapted from previous research by Pérez Guillén et al. (2022) and De Brún et al. (2022) with minor modifications to make it applicable to our setting. The questionnaire was collected through the Google Form application to ease the data analysis process. A 5-point Likert scale, with values from 1 to 5, was employed for each issue. The scales are denoted as 1 for severely disagree (SD), 2 for disagree (D), 3 for neutral (N), 4 for agree (A), and 5 for strongly agree (SA). Cronbach's alpha was employed to assess the reliability of the questionnaire and its subscales, utilizing non-parametric methods. Mann-Whitney U test U tests were employed to evaluate potential differences at the group level. All the scales

had an acceptable internal consistency of 0.957 (Table 1).

Table 1: Reliability Coefficient

Reliability Statistics	
Cronbach's Alpha	N of Items
.957	11

The targeted sample was from a group of degree and diploma students of the Faculty of Public Administration who enrolled in introductory financial accounting and reporting courses. The total number of students who responded to the survey was 287. At the diploma program, the course was taken in the second semester, whereas it was taken in the first semester of the degree program. The self and peer assessments were used for the accounting simulation assignment for both programs. The simulation of an accounting project was performed in a group of three to four students, which lasted for four weeks. Regarding the self and peer assessment process, students were informed of the objectives of the assessment and the criteria by which their peers would evaluate each domain of the rubric

prior to the commencement of the project. Students were also made aware of the common issues associated with self and peer assessment. After the completion of the group projects, each student in a group evaluated the performance of their peers and these scores were averaged for each student. Following the self and peer assessment process, participants were invited to complete an online survey regarding their experiences and feedback on the peer evaluation rubric. They were informed that their involvement was completely voluntary and that their information would remain confidential.

4. RESULTS AND DISCUSSION

4.1 Demographic Data

The total number of students involved in this study was 287 respondents which comprised 58 degree and 229 diploma students from the Faculty of Administrative Science. The responses to the survey represent 37% of the students enrolled in introductory financial accounting and reporting courses at the diploma and degree levels, which consisted of N = 287 (57 males and 230 females; 58-degree students and 229 diploma students). Table 2 presents the frequency analysis of the respondents' demographic data.

Table 2: Demographic characteristics of the respondents

		Total n=287		Degree level Total n=58		Diploma level Total n=229	
Variables							
Gender	Male	57	20.2%	12	4.2%	45	15.7%
	Female	230	79.8%	46	16%	184	64.1%
Experience	Yes	204	71%	51	17.8%	153	53.3%
	No	83	29%	7	2.4%	76	26.5%

4.2 Students' experiences and feedback on of a self-peer assessment evaluation rubric

The statistical analysis of the study was performed using IBM SPSS Statistic 25.0 software.

Table 3 presents data on students' experiences and feedback on of using a rubric for self and peer assessment evaluation. Students generally view the rubric positively, particularly in terms of clarifying expectations (R1, R7, R8), facilitating self and peer assessment (R3, R4), promoting objectivity (R6), and providing feedback (R10). This aligns with findings in (Pérez-Guillén et al., 2022), where students responded positively to the use of rubrics in assessment.

Of the 287 students, the majority of the students agreed and strongly agreed that the assessment rubric allowed one to know what is expected from a group project and none of them disagreed with the statement with a mean score of 4.37. This indicates that the rubric provides clear expectations and criteria. The second statement, R2 also showed a positive response where most of the students agreed or strongly agreed upon the fact that the rubric allowed one to verify the level of competence acquired (mean=4.32).

Openness, or transparency, was assessed in this phase of the evaluation using four items (R6, R7, and R8). Most students agreed or strongly agreed that the rubric promoted objective evaluations, encouraged instructors to clarify assessment criteria, and clearly indicated how their work would be assessed and what it should demonstrate. Most students agreed or strongly agreed that the rubric enabled a more objective assessment. It prompted instructors to clarify the assessment objectives, and it shows they will be assessed. Strong agreement is shown for the statement that the rubric shows work done (R9). This could mean that the rubric accurately describes the main parts of the project and comprehends the learning goals. This is a constructive finding, as a well-designed rubric that

explains to students what is required of them in order to achieve a passing mark can help to lessen their anxiety (Panadero et al., 2013) and as a result, they could accurately assess the work of their peers and meet the learning objectives. Good assessments help students learn by making it easier to understand what they need to do and by encouraging critical thinking. By clearly outlining the course objectives and the expected levels of competency or skills that students must achieve.

The result highlights some potential issues in the design and use of the rubric that need further investigation. While R5 (The rubric allowed me to assess every student equally) has relatively positive feedback, it also has the lowest mean and a low significance value (.003) which demonstrates some disagreement among degree and diploma students about the rubric's effectiveness in ensuring equitable assessment. The result shows the mean score of the degree students is higher than the diploma students. It could be helpful to conduct more research on how students view consistency and fairness in the use of the rubric and how to mitigate the underlying factors that influence discrepancies in fairness perception between degree and diploma students. Similarly, the rubric's role in providing feedback (R10) is viewed positively, but there are many others who are uncertain about receiving feedback. This suggests that while the rubric itself might be perceived as a helpful tool for structuring and clarifying feedback, other factors related to the feedback process may be causing apprehension. Students may not know how to effectively interpret and apply feedback to improve their work, even with a rubric. Students may also be hesitant to trust the feedback provided by their peers, questioning their peers' assessment skills or fearing bias (Hauff & Nilsson, 2021; Stonewall et al., 2024). Additionally, Hauff & Nilsson (2021) asserted that students with low self-assessment knowledge found it more difficult to

fully understand the assessments, as seen by their dissatisfaction with receiving peer assessments. Further added, self-assessment experience and trust have an effect on both giving and receiving peer assessment. This information is critically important, as the rubric must be advantageous for the equitable and precise assessment of team skills proficiency, which will impact

their course marks. Further research may be beneficial to examine the impact of training and calibration activities on students' perceptions of peer feedback. This accords with the results of Brún et al. (2021), who state that students were initially nervous and unsure of their ability to give helpful comments.

Table 3: Students' experiences and feedback on a self-peer assessment evaluation rubric

<i>Item</i>	<i>Rubric</i>	<i>SA</i>	<i>A</i>	<i>N</i>	<i>D</i>	<i>SD</i>	<i>Mean</i>	<i>Asymp.Sig(2 tailed)</i>
R1	The rubric made it clear what was required of the group project.	126	141	20	0	0	4.37	.078
R2	The rubric made it possible to check the amount of skill that was gained.	115	146	26	0	0	4.32	.014
R3	The rubric allowed self-assessment.	118	138	32	0	0	4.293	.017
R4	The rubric allowed peer-assessment.	112	141	35	0	0	4.275	.013
R5	helped me give the same grade to every student.	118	132	35	0	3	4.268	.003
R6	The rubric allows a more objective assessment.	118	138	32	0	0	4.289	.006
R7	The rubric makes lecturers clarify the criteria.	126	138	23	0	0	4.359	.002
R8	The rubric indicates the manner in which we will be evaluated.	126	135	26	0	0	4.338	.042
R9	The rubric demonstrates the work done.	123	138	26	0	0	4.321	.004
R10	The rubric provides feedback.	106	141	40	0	0	4.223	.000
R11	clarifies the direction of the collaborative project.	126	135	26	0	0	4.328	.033

5.0 CONCLUSION

The study seeks to ascertain students' feedback and experiences on a self and peer assessment rubric in beginning financial accounting courses. The results are important, as they contribute to the generation of valuable insights that may be used to provide a high quality, effective and scalable assessment and enhance the assessment process. Researchers found that using self- and peer-assessment rubrics in the first few weeks of accounting classes made it easier for students to work together on assignments. The rubric in this study is comprehensively in line with the course learning outcomes.

It possesses the capacity to enhance the learning process by clearly outlining criteria and expectations, facilitating the provision of feedback, and allowing for self and peer evaluation. The rubric used appears to be a useful tool for the self and peer assessment. Anyways, it's important to look into why degree and diploma students have different ideas about how fair things are and why some students have trouble understanding and using feedback they get from using the rubric. The results suggest that instructors should develop an engaging module for rubric use in peer assessment and refine the feedback process so as to enhance effectiveness and ensure a more equitable and valuable learning experience for all students.

There are limitations to the present study. This study is limited to non-accounting students who are from a single faculty and are studying in introductory financial accounting courses at a university. Therefore, generalizing the results to other faculties is not possible. It is important to acknowledge that due to the fact that little research has been done into students' perceptions of both the giving and receiving of peer assessment, future research may need to examine the underlying elements that influence students' experiences of peer assessment.

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