**Following an approach as suggestion by Akerlind (2005):**

An obvious consideration during the analysis is finding appropriate ways of managing the large amount of data involved. The aim is to consider the interview data as a set. Yet, it is an obvious impossibility to hold all possible aspects of 20 or more interview, transcripts in one’s mind in an open way at one time. The need to handle the data set in manageable components, without reducing its integrity, has been approached in different ways by different researchers. The emphasis on an iterative process involving looking at the data from different perspectives at different times is the most common method.

Some researchers also start the analysis using a preliminary sample of transcripts before bringing in the full set of transcripts (Prosser, 1994; Dahlgren, 1995; Trigwell, 2000; Åkerlind, in press b). The preliminary analysis is then reconsidered in the light of the additional transcripts. Selecting excerpts that seem to exemplify meanings present in the larger interview transcript, while removing perceived irrelevant, redundant or unhelpful components of the transcript, is another approach that has been used to help make the data more manageable (Svensson & Theman, 1983).

Reasonable restrictions on the number of interviews is also recommended as a data management strategy (Trigwell, 2000).

**Initial Approach to this Analysis:**

In total 11 students were interviewed and I chose to review in detail a sample of 5 transcribed interviews. As a first draft, I extracted all areas of our interviews where the student explained or discussed the answers they got to each question.

In the next draft, I then reviewed this condensed information and extracted utterances that I felt demonstrated students understanding of what they were doing. I approached this by question and brought all the different student responses together grouped by question.

**Extraction of Terms of Understanding:**

**Question 4:**

**Student 1**

“I just knew from doing previous questions, I knew that you debit rent and credit cheque. From practice before”

“I know there is a rule, but I just can’t remember what it is”

“So what was the way you would have approached learning this? – Ans - Just by repeating questions.”

**Student 3**

“I cannot remember which goes where, honestly. I would use them to explain where the money is coming from and what it is.”

“I don’t completely understand the question, like, as in, for this question, like, if I was to look at it, I probably would skip it.”

“Because I always find it difficult to figure out because I know [they keep saying one thing goes in the credit and one thing goes in the debit, and then actually trying to think, “What goes where?” when you’re actually writing it down, it has just completely confused me always.”

“I think the questions that have less information in them are harder to answer always. The way that it’s formatted so, say, something like this, I would find it easier to answer the longer question.”

**Introduced Support -** if I had thought of that…..I would have figured it out a lot easier. That was probably one of the best things that helped us in the exam. Like, we all were writing it on the side of the pages and stuff. It really did help so that’s definitely good. Yeah, I would have been able to do the question with it, well, better. I would have thought about it more and I would have tried to figure it out easier rather than kind of just blanking on it.”

**Student 6**

“So I’d use DEAD CLIC. Yeah.” – **Straight away!**

“So I mapped it out in my head, like, and then he was an expense which is a debit or rent was an expense which is a debit and then **it automatically is the opposite then for the other one**, isn’t it?”

“because when you’re laying out your debit and credits and your T accounts, you can’t have two on the same side”

“That’s why I presume it’s always … They’re always the opposite”

“Yeah because I found when I was doing the T accounts, the other one wouldn’t necessarily match up to CLIC, we’ll say, if the other one was DEAD so like, here now, rent is expense but bank isn’t, isn’t in liability, income, or capital so …… I used to just put it there anyway and just hope for the best and just …”

“because you have paid off your rent. That’s another thing I always get confused by, but so if a company paid its rent, the rent is increasing … How could it be increasing now?”

“I did find confusing the increasing and decreasing. Do you know, like, I would have said there now that their rent was decreasing because they paid it off, do you know?”

**Student 9**

“So it’s two accounts, rent and bank, and then you put rent in the credit side of bank and then you put your, you put bank on the debit side of rent in the rent account……. **I just saw that there was two different words**, rent and cheque, and then cheque is always bank, so that was the two accounts”

“You had to make two accounts so one for your rent and then one for your bank, so you had two places for them to go…..Because there is two accounts for every transaction…..Is one’s increasing and one’s decreasing.”

“your rent is decreasing because it’s going down because you’re paying it so it’s going on the debit side ... It’s going down.because youre Paying it off……, that one has to go up, and one has to come down kind of.”

**Student 11**

“, I always write down the DEAD CLIC that you said and then I try and figure out the account that you’ll be using”

“So it will be, like, cheque, so like, that’s the bank account and then rent, so “paid the rent” so the rent is decreasing, so you would debit the rent and credit the bank then?”

“Literally just because of the DEAD CLIC, as in debit the expenses and the assets, if they are decreasing and the drawings, and then credit the liabilities…..”

“They’re increasing because … Oh yeah. It’s the other way around, so that’s increasing. So when they’re increasing, you do as the DEAD CLIC says, and if it’s decreasing, you do the opposite.”

“I think it, even though I don’t … it’s phrased like that, “You paid your rent,” so like, you know, I don’t know. I just … That’s just the way I would do it.”

“So you’re not sure why you said “debit rent, credit bank” that time?.... Not really. No. I just … **I thought I was doing it right, but it was just a lucky guess.”**

**Question 8:**

**Student 1**

**“**Straight to Answer - So drawings.… With drawings, you debit drawings, credit cash. Because the owner took it for personal use. Isn’t that drawings?”

“Because the cash is coming from the business, so it’s leaving the business account … You’re going to owe credit to the cash … You’re going to owe money to the cash account, so you credit it, and then because you’re getting the money, you’re debiting it so you’re increasing your drawings account.”

**Student 3**

“So that would go into drawings because it’s always drawings when it’s the owner and it would be the bank, drawings and bank. (prompted) Oh sorry. Cash”

“Well, I always know that when the owner takes money in himself that it’s drawings, just, I learned that straight away, and …”

“Like, I did Accounting before, so I always associated drawings with the owner and I just kind of linked the two together.”

“And then cash because it’s in cash, so cash will always go with cash and then anything other than that will be bank.”

**Student 6**

“Oh, you always debit the drawings, isn’t it or the credit? There was a rule there, wasn’t there, about the drawings?”

“Well, I’m going by the, my perception of debit and credit and credit meaning that’s just money you don’t have or you owe money to, so you’d credit the cash account because the owner took out 6,000, and that’s how I got it.… Because it’s money that has been taken out so it’s essentially all missing, so that’s why I would credit the cash”

“And debit the drawing because that’s the rule, isn’t it?... I just had it in my head that you debit the drawings”

**Student 9**

“Your drawings account is increasing and your bank account is decreasing, so you debit your drawings and credit your bank.” When Prompted a little……” Yes, cash”

“Because it’s the owner taking it out for his own use, so usually when I see that, I think drawings.”…..” Oh yes. If I see that written, like, “The owner took” …”

“although you’re taking it out, your, the drawings are increasing and then the cash is decreasing because the drawings are coming from the cash account.”

“I think just when I see drawings, it’s just the odd one out, so it’s kind of, it’s the easiest one to remember, I think”

OK, so then does the other side of that make sense? Does where you put the credit make sense? – “Only because the drawings is going on the debit side.”

**Student 11**

“Your cash is decreasing because you’re taking it for the drawings, so that’s decreasing. Now, your drawings is increasing. So then you would debit cash and you would credit drawings.”

“You would credit the cash because it’s an asset that’s decreasing, and you would debit your drawings because it’s increasing.”

“**Basically that I follow the, like, formula, like, rules that you taught us as opposed to, like, why we’re actually doing it.”**

**“**have a good understanding of the rules then …… rather than …The actual logic behind it, like.”

“**I don’t understand what a debit is, like….** when someone says, “Credit,” like, I would say, like, “I still owe them the money,” like, but as in … A debit wouldn’t mean anything to me, like.”

**Question 7:**

**Student 1**

Well, because the cash … Like, I just do it logically, like. You’re taking money out of the bank so you’re crediting it and then you have cash for your business, so you’re debiting….. Because you’re getting it, it’s coming into your account, and so, like, if something is leaving your account, you’re crediting it …”

**Student 3**

“I know it would be bank straight off, but would it go into a drawings account?”

“I’d probably take a guess at drawings but I don’t know.”

When Discussed a little more and given answer – “so it would be an asset…….. Because it’s being put back into the business and it could be spent on machinery or anything…… Because when you actually think about it, that you physically have the cash in your hand, then it makes sense that you put it into a cash account, even though it’s going into the business, but it would still be coming into the business as cash. Yeah. That does make sense.”

**Student 6**

“so if it was a drawing then, it’s a drawing that’s increasing so you would debit the drawing and then you would credit the bank but the … because it’s for the business….. But that’s a tricky one now.”

When discussed a little – “It could be an asset because it’s being put into the business for, to, for the business’s sake” “Because of cash, like, the money, having the money, they took out the money and that’s their cash account then. So it gives a place for that money to go on one side of the entry.”

“because I haven’t done a question like that before worded like that. It’s just, it’s just tricky at first. That’s a bit of a trick question, you know?”

**Student 9**

“You’re taking it out of the bank. For business use … It’s not drawings again…. Because it’s not the, it’s not for the owner’s personal use.

When discussed - So if I said it was cash, would that make any sense? – “ Yeah, because then that would be increasing because it’s coming in into your cash account.”

**Student 11**

“I would just do the same thing again, like, just pick out the two accounts, like, so I would say cash and bank are my two accounts, but I think that’s wrong. I think it should be capital because it’s”

“Yeah. It was always those ones that caught me now because I would always say cash and bank first and then change my mind, but I’ll … I’ll say cash and bank and then the cash is an … They’re both assets, and then your cash is increasing and the money in your bank is decreasing, so they need to debit the cash and credit the bank.”

“That you’re taking the money, like, you’re using the money that you have in your bank for the business which is why on the second one I think it should be capital.”

“I wouldn’t be sure, like. I wouldn’t be confident on my accounts”

**Final Thoughts:**

**Student 1**

“Well like, when I was first doing the questions, it was just kind of repeating and learning which, which you debit and which you credit and then it was like, “OK, teach yourself logically now how to understand it so that it’s easier to understand it in an exam.”

In the context of the first example – “You debit rent and credit bank because you’re paying by cheque which means that the money is leaving your bank account and then you’re paying your rent so that’s into a rent account so……. It’s decreasing because you’re putting money into it so it’s paying off the debt.”

**Student 3**

“Because it is hard to know what’s debit and credit because for certain situations, it changes. Do you know, it’s not set in stone where they go, so it’s constantly trying to think and remember and, I suppose, the only way to do it really is learn, keep learning it off and keep learning it off.”

“Keep doing accounts over and over and over again, like, do as many as you can….. which will make it much easier.”

“for instance, really before the exam, I did, I’d say, about 20 of them, and I found that they started getting slightly repetitive and that way, I found it easier to remember where everything goes and for me to understand, like, I knew for a fact, say, I don’t know, that capital always went in the debit side – no, the credit side. I always knew that, and it was just kind of like the fact that when you figure that out, it’s much easier to understand”

**Student 6**

“Well, like, traditionally I think … Everybody thinks that debit is money you have and credit is money you don’t have, and it’s very confusing because in accounting, they don’t relate to any, any idea that there is outside of Accounting. Like, you know, a credit card is money you don’t have that you will be giving back, but that doesn’t necessarily mean it in Accounting. It does sometimes, but other times it doesn’t, and like, it doesn’t always, say, follow a format.”

“you might debit something that you think would be a credit and you’re like, “Well, what’s that about?” There’s not really a proper format you can follow with it. It’s kind of, you just have to judge it there and then at that question.”

“If there was a definition for debit and credit, like, a proper definition and you could follow that then when you’re doing the questions, I think it would be easier but the nature of them is that it varies, do you know, depending on the situation.”

**Student 9**

“I think it’s just I look at one account and I see if that one account is increasing or decreasing and then just do the opposite from the other.” “I would just say, “It has to be right.”

**Student 11**

“I don’t know. I think the hardest part is finding the, like, picking the two, the right two accounts, like. I think if you get the accounts, then you kind of … You would get the rest of it out?”