**Building the Outcome Space**

The next phase of analysis is about returning to the table below that was developed in the last draft and reviewing the “Approach Used” column to determine if these approaches all mean the same thing for each student. For example, where I have stated that a student used DEAD CLIC as an approach, have they used it in the same way that another student has. Some may use this approach but not apply it in the correct way due to some misconceptions and some may have learned it correctly and understood it which allows them to arrive at the right answer.

**Table: An overview of Students performance with the Problems:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  | **Student 11** | | | | | |
|  | **Approach Used** | **Answered Correctly 1st time** | **Required a lot of Prompting** | **Explained Answer Correctly** | **Explanation Correct After Prompting** | **Made Sense to Student** |
| **Question 4** | DEAD CLIC | Yes | No | No | Yes | "Lucky Guess" |
| **Question 8** | DEAD CLIC | Yes | No | Yes | N/A | "A little Bit" |
| **Question 7** | DEAD CLIC | Yes | No | Yes | N/A | "I wouldn’t be confident on my accounts" |
|  | **Student 3** | | | | | |
|  | **Approach Used** | **Answered Correctly 1st time** | **Required a lot of Prompting** | **Explained Answer Correctly** | **Explanation Correct After Prompting** | **Made Sense to Student** |
| **Question 4** | Accounts, Debit/Credit | No | Yes | No | No | "confused by wording" "May have skipped the question" |
| **Question 8** | DEAD CLIC | Yes | No | No - | N/A | " I always know that when the owner takes money in himself that it’s drawings"…"cash will always go with cash" |
| **Question 7** | Confused | No | Yes | No | Yes | "I’d probably just blank on it" |
|  | **Student 9** | | | | | |
|  | **Approach Used** | **Answered Correctly 1st time** | **Required a lot of Prompting** | **Explained Answer Correctly** | **Explanation Correct After Prompting** | **Made Sense to Student** |
| **Question 4** | Accounts, Debit/Credit | Yes | No | No | No | “I need two accounts” "two different words" "One has to go up and one has to come down" |
| **Question 8** | Accounts, Debit/Credit | No | No | No | No | "the credit side makes sense Only because the drawings is going on the debit side" |
| **Question 7** | Accounts, Debit/Credit | No | Average | No | Yes | "Although your bank is, you’re taking it out of the bank, your cash is increasing because it’s cash" |
|  | **Student 1** | | | | | |
|  | **Approach Used** | **Answered Correctly 1st time** | **Required a lot of Prompting** | **Explained Answer Correctly** | **Explanation Correct After Prompting** | **Made Sense to Student** |
| **Question 4** | Accounts, Debit/Credit | No | No | No | No | "from doing previous questions, I knew that you debit rent and credit cheque" |
| **Question 8** | Accounts, Debit/Credit | Yes | No | No | No | "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" |
| **Question 7** | Accounts, Debit/Credit | Yes | No | Yes | N/A | "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 cash" |
|  | **Student 6** | | | | | |
|  | **Approach Used** | **Answered Correctly 1st time** | **Required a lot of Prompting** | **Explained Answer Correctly** | **Explanation Correct After Prompting** | **Made Sense to Student** |
| **Question 4** | DEAD CLIC | Yes | No | No | Yes | " I used to just put it there anyway and just hope for the best and just " |
| **Question 8** | Accounts, Debit/Credit | Yes | No | No | No | "debit the drawings because that’s the rule" |
| **Question 7** | Accounts, Debit/Credit | No | Yes | No | Yes | "Tricky Question" "The way its worded" |

Prior to reviewing these students again, it is worth keeping in mind how they were supposed to approach solving each of these problems, i.e. using the approach they were taught in class.

The DEAD CLIC approach to double entry problem solving is a four step process as follows:

1. Identify the accounts affected by the transaction;
2. Identify the DEAD CLIC element of the financial statements involved; that is, asset, liability, income, expense, drawings or capital;
3. Understand the impact of the transaction on each account identified in Step 1 (Does the balance increase or decrease as a result of the transaction?); and
4. Apply accounting terminology of ‘debit’ and ‘credit’.

If every student left the module fully understanding double entry, then we would have expected each of them to discuss the above process in determining their answer. What has emerged as student learning is a variety of approaches. Some who have learned the process correctly and can apply it. Some who have partially learned it and try to apply it but come unstuck due to misconceptions and some who have developed their own approaches while using some of the appropriate terminology around DEAD CLIC (but not fully understanding it) and finally those who have relied more on practice and repetition of questions to get them through this problems solving process. In short we have come up with four broad categories of student approach as follows:

* DEAD CLIC – can follow rules
* DEAD CLIC – with misconceptions
* Identify Accounts – partial use of steps
* Identify Accounts – outcome based on practice and repetition of questions

In the next table below, I have placed the responses of all students that took part in the interviews into one of the above categories in terms of their approach used in answering each question. In total we undertook 11 student interviews and each student answered 3 questions (total of 33 questions). In most cases each student used the same approach in answering the 3 questions but in some, they have have used 1 or 2 of the different approaches. After the table, I have included a summary discussing each student’s individual approach.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Student** | **Question** | **Approach Used** | **Answered Correctly 1st time** | **Required Prompting** | **Correct After Prompting** | **Explained Answer Correctly in terms of Double Entry Logic** | **Made Sense to Student** | **Comment** |
| Student 8 | Question 4 | DEAD CLIC with Misconceptions | No | Yes | Yes | Yes | No | Tried to use DEAD CLIC but also showed signs of workarounds, guessing and doing opposite for other account once they got one side out. |
| Student 8 | Question 8 | DEAD CLIC with Misconceptions | Yes | No | Yes | No | No |
| Student 8 | Question 7 | DEAD CLIC with Misconceptions | No | Yes | Yes | Yes | Yes |
| Student 2 | Question 4 | Identify Accounts with Practice and Repetition | No | Yes | Yes | No | No | This student appeared to learn just DEAD CLIC and not the rest of the process as in the four step approach. They always assumed you would debit and credit the same things. The concept of increasing and decreasing was missed. They arrived at their answers more by recall of questions they had done before. |
| Student 2 | Question 8 | Identify Accounts with Practice and Repetition | Yes | No | N/A | No | No |
| Student 2 | Question 7 | Identify Accounts with Practice and Repetition | No | Yes | Yes | No | No |
| Student 7 | Question 4 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | No | No | Did have a level of understanding but made references to learning things off and doing the opposite for the other side once they had one account out. Did not use DEAD CLIC as it often confused them. But had some logic of increasing and decreasing and DEAD CLIC elements. |
| Student 7 | Question 8 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | Yes | No |
| Student 7 | Question 7 | Identify Accounts and Partial Use of Steps | No | Yes | Yes | Yes | Yes |
| Student 10 | Question 4 | Identify Accounts with Practice and Repetition | No | Yes | Yes | No | No | Student mentioned guessing and word recognition. Confirmed they get it more as they practice questions. Did not understand DEAD CLIC logic. |
| Student 10 | Question 8 | Identify Accounts with Practice and Repetition | No | Yes | Yes | No | No |
| Student 10 | Question 7 | Identify Accounts with Practice and Repetition | No | Yes | Yes | Yes | Yes |
| Student 4 | Question 4 | DEAD CLIC with Misconceptions | No | Yes | Yes | Yes | No | Recalled DEAD CLIC and the process when reintroduced to it. |
| Student 4 | Question 8 | DEAD CLIC and followed rules | Yes | No | N/A | Yes | Yes | Used DEAD CLIC rules to arrive at the right answer |
| Student 4 | Question 7 | DEAD CLIC with Misconceptions | No | Yes | No | Yes | Yes | Drew a complete blank for the cash side. It did make sense to them once they were told it was cash. |
| Student 5 | Question 4 | Identify Accounts and Partial Use of Steps | No | Yes | Yes | No | No | Student knew they had to debit and credit accounts but had developed their own approach to arriving there. They confirmed most of the time they just guess it. They did use elements of DEAD CLIC and mentioned increasing and decreasing but as they did not understand why they were doing it, they got stuck regularly. |
| Student 5 | Question 8 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | No | No |
| Student 5 | Question 7 | Identify Accounts and Partial Use of Steps | No | Yes | Yes | No | Yes |
| Student 1 | Question 4 | Identify Accounts with Practice and Repetition | Yes | No | N/A | No | No | This student approached their learning by repeating questions and practice. Compared to DEAD CLIC, they made sense of it another way |
| Student 1 | Question 8 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | Yes | Yes |
| Student 1 | Question 7 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | Yes | Yes |
| Student 11 | Question 4 | DEAD CLIC with Misconceptions | Yes | No | N/A | No | No | They had learned the rules well and knew how to apply them to questions which resulted in them getting the correct answer however they did not understand what they debited one thing and credited another. |
| Student 11 | Question 8 | DEAD CLIC - Followed Rules | Yes | No | N/A | Yes | No |
| Student 11 | Question 7 | DEAD CLIC - Followed Rules | Yes | No | N/A | Yes | No |
| Student 3 | Quesiton 4 | Identify Accounts with Practice and Repetition | No | Yes | No | No | No | come up with their own approach to solving these problems which was down to practicing past questions and then recognising words in the transaction and learning what to do with one side of the transaction which meant getting the other side out would be easier. |
| Student 3 | Question 8 | DEAD CLIC with Misconceptions | Yes | No | N/A | No | No |
| Student 3 | Question 7 | Identify Accounts with Practice and Repetition | No | Yes | No | Yes | Yes |
| Student 6 | Question 4 | DEAD CLIC with Misconceptions | Yes | No | N/A | No | No | recalled the approach and rules learned in class but could not apply them fully |
| Student 6 | Question 8 | Identify Accounts with Practice and Repetition | Yes | No | N/A | No | No | had a level of understanding but then appeared to try to plug gaps to get out the full answer. They knew they had to get two sides to the transaction and once they had one out, then it was automatically opposite for the other. |
| Student 6 | Question 7 | Identify Accounts with Practice and Repetition | No | Yes | Yes | No | No |
| Student 9 | Question 4 | Identify Accounts and Partial Use of Steps | Yes | No | N/A | No | No | This student again had a handle on some of the approach and terminology learned in class but could not make sense of it when answering the problem regardless of whether they got it correct. recognizing words in the question which led them to identify correct accounts. |
| Student 9 | Question 8 | Identify Accounts and Partial Use of Steps | No | Yes | Yes | Yes | No |
| Student 9 | Question 7 | Identify Accounts and Partial Use of Steps | No | Yes | Yes | Yes | Yes |

|  |  |
| --- | --- |
| **Analysis of Table:** |  |
| Questions answered correctly | 16 |
| Questions answered incorrectly | 17 |
| Correct after prompting | 17 |
| Could explain answer in terms of Logic learned | 15 |
| Made Sense or student understood it | 10 |

**The table includes the following sections:**

1. **Questions Answered Correctly –** This yes or no answer indicates whether the student arrived at the correct answer on their first attempt
2. **Correct After Prompting –** When students struggled to answer the question, I discussed it with them by giving them prompts which helped them arrive at the correct answer
3. **Explained in terms of the logic Used in Class –** This section outlines whether the student explained the answer while discussing some of the rules and terminology learned in class. For example in explaining the answer to question four, we would have expected students to say that rent was a type of expense in the business which was increasing. We always debit increasing expenses. Then our bank account is an asset in our business and if it is decreasing we will credit it. If the student discussed anything along these lines in relation to explaining the answer, then I considered them to be able to explain it correctly.
4. **Made sense to Student –** This section clarifies whether the student fully understood why they were debiting or crediting an account. For example, while they may have been able to follow rules, this does not mean the fully understood the double entry process. i.e. the storey behind the debit and credit.

**Student 11 – Used DEAD CLIC and could follow rules:**

This student performed quite strongly and does appear to have learned the key terms and approach. Their approach was not the same for all of the questions. For example with question 4 their ability to arrive at the correct answer was more down to their prior experience with practicing questions and as they said themselves a “lucky guess” then having a good understanding of why we debit and credit transactions. For the other questions, they used the DEAD CLIC approach. They had learned the rules well and knew how to apply them to questions which resulted in them getting the correct answer however they did not understand what they debited one thing and credited another. It did not make sense to them. The overriding theme here was they were able to follow the approach or rules but the whole process did not make complete sense to them.

**Student 3 –Identify accounts and Practice and Repetition.**

This student appeared to have a level of understanding of the approach learned in class but did not have all the elements to it….for example, they knew DEAD CLIC but did not mention once the steps 2 and 3 to the process. They appeared to have come up with their own approach to solving these problems which was down to practicing past questions and then recognising words in the transaction and learning what to do with one side of the transaction which meant getting the other side out would be easier. For example Drawings – they always associated it with the owner and personal use and knew to debit it so the other side had to be credit and in this case the question mentioned cash so it was credit cash. They did mention their general confusion with debits and credits – “I always find it difficult to figure out because I know 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.” This confusion has probably led them to developing their own approach to try and overcome some of the issues in solving the problems.

**Student 9 – Identified Accounts and some partial use of steps in the process:**

This student again had a handle on some of the approach and terminology learned in class but could not make sense of it when answering the problem regardless of whether they got it correct. They did not explicitly use DEAD CLIC. They mentioned recognizing words in the question which led them to identify correct accounts. With the drawings question, it is obvious that they have simply learned what to do with drawings which then leads them to correct conclusion for the opposite side. This was apparent as they didn’t fully understand the answer even though they got it correct. “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.” “If I knew the debit, then I would just say, the other side has to be right” As in credit.

**Student 1– Identified Accounts and some partial use of steps in the process:**

Some of the student’s answers were more from memory and practice than having a clear understanding of the logic to the double entry process. This student approached their learning by repeating questions and practice. They did have some of the terminology (increasing and decreasing for example) but interpreted it in their own way. When asked about DEAD CLIC a number of times, they stated that they “made sense of it in another way.” In explaining the last answer however, the logic was quite clear and correct. The construction or wording of this question did not put them off. They did explicitly stated that when they were first doing the questions, it was just kind of repeating and learning 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.”

**Student 6 – DEAD CLIC with misconceptions:**

Again this student recalled the approach and rules learned in class but could not apply them fully. They had a level of understanding but then appeared to try to plug gaps to get out the full answer. They knew they had to get two sides to the transaction and once they had one out, then it was automatically opposite for the other. They mentioned they found parts of the approach confusing, especially the increasing and decreasing part. In the second question, again rather than trying to tease it out with the approach, they jumped to trying to remember what to do with drawings so they could get the other side out. For the last question, this reliance on seeing a question before also came out – they made reference to not having seen that question before. When given the correct answer for it, they did have some logic around explaining it. This student made reference to needing an appropriate definition of what debit and credit means.

**The Remaining Students Interviewed:**

**Student 8 – DEAD CLIC with Misconceptions:**

Question 4 – got accounts correct but not the right answer. When discussing it, they said they were not sure and couldn’t remember why. They were guessing. I then introduced DEAD CLIC and this jogged their memory and led to the correct answer. “not having seen DEAD CLIC in months, I’m like, “What is, what is rent and what is bank?” But here, when I see a list, I’m like, “Oh, it definitely is an expense, an asset or a drawing,” do you know? I would know what one I would put it under but I wouldn’t have been able to think of DEAD CLIC off the top of my head.” “we’re increasing this so I would have debited rent and credited bank if I had DEAD CLIC in front of me, yeah.”

Question 8 – Got it correct. I would have, open up an account for drawings because if he took it out for his own use, that’s what that’s called, and that is a debit straight away. I was wondering about the whole fact that the cash was decreasing and the drawings were increasing but I’m going with drawings are increasing so if it’s increasing, you would follow DEAD CLIC. So I would put that under debit and then I would have to put cash under credit. Like, that’s the way I would do it. You see, when I figure out one, I just throw the other one down as the opposite which I probably shouldn’t do that

Question 7 - Bank is an asset and that is decreasing and it’s for business use. If bank is an asset and it’s decreasing, then I would credit that. I get it because when you think about actually taking money out of an ATM, like, if you go into a bank and took out your money, you would have cash and your bank would have less money. That does make sense, like. You just have to actually picture it or something, I don’t know. But it’s just when it says, “For business use,” you never, I never usually see that. Like, it’s usually for their own use or for to buy machinery or something, you know.

I was struggling with it at the start but DEAD CLIC definitely 100% helped me. I 100%, that, is so much easier and the fact that it’s written out and everything is so easy on that, it really does help. DEAD CLIC is … That’s what, I would say, helped me pass it, like, because I used to struggle a lot with that, like. Even in school when I did Business, I struggled a lot with that.

**Outcome – DEAD CLIC with Misconceptions:**

This student referred to DEAD CLIC a lot and used the terminology but came unstuck in parts. They seemed to get one side and then just do the opposite for the other without fully understanding if it made sense or not.

**Student 2 – ??? Could be put in Reproduction Approach**

**Question 4** – Went straight to discussing rent and cheque……knew they had to debit and credit. Was very unsure what to do. I introduced DEAD CLIC and they recognised it straight away and then associated rent with an expense but then cheque was credit. When prompted further, they realised cheque was bank. On explaining the final answer - Why you’re debiting it? Because it’s money, it’s an expense, like, and then you’re crediting the bank because … I don’t know. It’s just from what I have learned off, I suppose. They appeared to recall DEAD CLIC but did not understand the process and their attempt at an answer was more down to practice and learning off.

**Question 8 –** got answer correct straight away. Word association with owner and drawings. “I suppose that’s just what I learned. Because it’s money going out of the business and, like, his own personal use is called drawings. You have to debit the drawings anyway, so you have to put that somewhere then.”

**Question 7** – “no idea what to do with this one.” We talked very slowly through it and eventually got the answer out. Like, I didn’t know what that was, do you know, that the asset was decreasing so you would put in Credit. I thought you just kept it in Debit because of what it was.

**Outcome:**

This student appeared to learn just DEAD CLIC and not the rest of the process as in the four step approach. They always assumed you would debit and credit the same things. The concept of increasing and decreasing was missed. They arrived at their answers more by recall of questions they had done before.

**Student 7 – Identify Accounts Partial use of steps:**

Question 4 – Correct - the rent would be on the debit side because it’s increasing … then the cheque would be on the credit side in the bank because you’re taking money out of the bank, so it’s decreasing. decided which accounts belonged … So I put the cheque into the bank account because it’s money and then the rent would be the rent account because that’s a separate account. Just from doing it, like, and over and over and kind of, like, having, like, the, like the memory of doing it. I just, I knew of, like, debit increasing because I thought of assets because if you debit your assets, they’re increasing usually and credit would be taking away. I just did it as the other one because I knew that the credit was … Had a lot of the terminology but showed signs of plugging a gap for the opposite side once she had one side out.

**Question 8:**

Correct - So the two accounts would be drawings and cash. So on the debit side, the drawings, it would be the drawings and on the credit, it would be the cash. I know sometimes I get that confused. It might be backwards or … I used to always get, like, trouble with the drawings and the cash just because I wasn’t used to doing those ones. Because it’s increasing. Because the amount of times he is drawing it is increasing and you would credit it because it’s coming out … It does once I think of the cash is decreasing so I would usually credit something that’s decreasing so it would make sense in that way. Had a lot of the terminology but showed signs of plugging a gap for the opposite side once she had one side out.

**Question 7:**

Not Correct - bank because it says bank. It would be bank. But I never knew, like, “for business use,” that would throw me compared to personal use, like, so I wouldn’t really … I would just take a guess at that, but I wouldn’t be confident in it, like. Bank would be credit and then I probably would have just wrote down business for the other account because I wouldn’t have known what to put it down as. Did understand it eventually when we talked through it

Introduced DEAD CLIC - And I remember, before exams, I would write it down, but I would never really go back to it. I would just think of memory and then once I have done the questions, I would be like, “Oh, oh maybe I will look back at it just in case.” when I was doing it in class, I would be like, “Oh, DEAD CLIC, you have to think of” because you had the first letters go into each but sometimes I would get confused and I would be, “Oh,” like, so I would just go back to, like, a previous question to see where I had put something so I had learned from …

**Outcome –** This student went straight to identifying accounts and did have a lot of the terminology but showed signs of plugging a gap for the opposite side once she had one side out. They referred to learning things off from practicing questions quite a bit.

**Student 10 – Identify Accounts with Practice and Repetition:**

Question 4: “you’ll have to put one part into the debit and one part into the credit and the date on the side, so debit cheque and credit rent? I always find that I only ever, I kind of guess these ones.” “Because you use the two words that would come out most.” “like, the rent and the cheque to kind of put into your double entry,” Introduced DEAD CLIC and she recalled it - so rent is an expense and cheque is a liability … or an asset? An asset or a liability? I’m not sure. So debit, expenses, assets. Yeah, you see, I just, I’m not sure, like, why you would debit. I’m not sure why you would debit and credit. - Student really struggled with trying to follow the DEAD CLIC logic even though they recognised it. We talked through it for a long time and they were still unsure. They appeared to be relying on guessing from seeing questions before and recognising words etc..

Question 8 – “Right, OK, so it’s, that’s drawings because he’s cash out of the business for his own use. They … I think it’s known as drawings. It’s put in under drawings. “The owner took 6,000 euro cash out of the business for his own use.” So he has, like, he has gained 6,000 and the business has, like, kind of lost the 6,000. So the two accounts would probably be … It was, like, drawings and cash, and then … So drawings so he would … Would you be debiting the cash, or sorry, debiting the drawings and crediting the cash? “ Well, I got to it because drawings is on the debit side (of DEAD CLIC), so it’s going to be debit drawings and credit cash.”- Again the student was relying on memory and word association especially for Drawings. They mentioned a few times debiting drawings also because they saw it written down on DEAD in the support I gave them.

Question 7 – “So out of the bank for business use. So bank and I’d probably say if I was to do the two accounts, probably one would be bank and then one would be, like, like, business. No?”After discussion….” So it would be bank. It would be bank and cash accounts.” Credit bank, debit cash - because he is taking the money out of the bank and then he is putting it into the business so there’s going to be money going into the business, so that’s going to credit the business, the cash account, like, sorry, the cash account.

But once you do kind of get into it and the kind of, a lot of the answers kind of and, like, practising, it kind of does become a lot easier. I just haven’t done it in a while so it’s kind of maybe gone out of my head a little bit. when I did my exam, like, I did understand it. So yeah. I probably … If I was to go over them, like, actually again and like, actually read into it and go over my questions, I would find going over questions that I have done is a massive help, like, keep on going over them and looking back when I’m doing the questions, it helps me to kind of stick in my head.

**Outcome:** - Student really struggled with trying to follow the DEAD CLIC logic even though they recognised it. We talked through it for a long time and they were still unsure. They appeared to be relying on guessing from seeing questions before and recognising words etc..

**Student 4 – DEAD CLIC with Misconceptions (Some following of rules):**

**Question 4** - I think you would have your debit and credit and January on both sides obviously, and then would you say debit bank, credit rent. I don’t really understand the debtors and creditors and all that. Like, I don’t … Like, I would try and remember it because my memory is chronic anyway and understanding Accounting is kind of just very complex for me and all that. So that’s why I don’t really get the whole creditors and debtors and whatever. So usually I always thought you debit what’s being taken away from you and then what you’re given, you credit, but obviously it’s the other way around, isn’t it, where you’re debiting your rent? So you’re giving out your rent money, so you’re debiting that? Is that the way you would look at it? – Introduced DEAD CLIC and it jogged her memory - or I’m debiting the rent because this is an expense and my expense is increasing so it goes on the debit side, and then I’m crediting the bank because my bank account is decreasing, so it’s being credited.

Student jumped into answering it straight away but got the answer the wrong way around. They then struggled to explain their answer. When introduced to DEAD CLIC again, they quickly go it out.

**Question 8** - it’s cash and drawings, cash and drawings. Then your drawings is on the DEAD, so on the debit side. So if we debit, debit this and then your cash is decreasing and that’s an … And your cash is your income so … Isn’t it? Is it an asset? So it should really be on the debit side, but because it’s decreasing, we’re putting it on the credit side.

**Question 7** - So we’re saying the two accounts are drawings and bank, and withdrew, so your bank account is going down, so your bank is your asset? Yeah? Right, so, and your drawings are obviously going up. So drawings is being debited and, because it’s … Or no … Is it drawings …? Yeah. Right, we’re going to debit the drawings account because it’s increasing and it’s on the DEAD CLIC and then the bank account – because that’s decreasing, we’re going to credit it. Oh God, sure, it’s not drawings at all. I just … Yeah, because it’s for own personal use. So “Withdrew 4,000 out of the bank for business use. We’ll just say that it’s a business. A lot of discussion on this and student did not get that the other account was cash. In the end I had to tell them and then they understood it.

**Outcome:**

Student was not very confident in general. They had some of the logic and terminology from their own recall. When introduced to DEAD CLIC, they used the approach and succeeded in getting the first 2 correct. Interestingly this student did say having the support in front of them enabled them to get the answer out but if they were in an exam, they would get muddled and would probably just guess my way through a whole lot of it without thinking

**Student 5 – Identify Accounts and Partial Use of Steps:**

Question 4 - So when I see “cheque” anyway, I think of like, bank, because cheque’s not actually, like … It’s supposed to go into bank, isn’t it? So bank is debit … It’s always the one, the opposite of what I say. debit cheque, credit, oh, the rent. Changed then to Debit rent and credit bank. the way I remember bank is that “Bank” starts with B, but you don’t … Like, C comes after B, or I mean, so like, that’s why I know I had to credit bank. Does that make sense? I know sometimes you have to do the opposite but “Paid rent” … I don’t know … Most of the time, I just guess because I just, I am so bad at numbers. It’s a 50/50 chance, but like, I just most of the time guess it. Yeah, I would guess it.

Student knew they had to debit and credit accounts but had developed their own approach to arriving there. They confirmed most of the time they just guess it.

Question 8 – Got right straight away and mentioned DEAD CLIC - so that’s drawings, isn’t it? So “The owner took 6,000 cash.” So drawings and cash, and then you would … “The owner took cash out of the business for his own use.” You’d DEAD CLIC, isn’t it, so you would debit drawings and credit cash. then DEAD is drawings … DEAD … Drawings, I know D is for Drawings and then you would debit drawings because D and D, and then credit cash because it’s the other one left. I saw DEAD or I saw Drawings for D and then I just know the other one is Credit, like. I wouldn’t even look at …

Student partially used the DEAD CLIC terminology but lacked logic or understanding of it. They appeared to find their own work around for determining the debit and credit

Question 7 - “For business use.” I know one of them is bank. “For business use.” Is that a …? What starts with a C? Capital? You see, I don’t know what the other account is. Like, find out the other account then, do you know what I mean? because you’re taking the 4,000 out of it so it’s decreasing, so you actually credit bank because it’s decreasing and not increasing, so you credit bank, and then you debit whatever the other account is supposed to be. When the answer was confirmed to them - The cash is an asset so then you would debit credit. Yeah. That does make sense. Yeah, but I wouldn’t have gotten that.

The theory of it does make sense, you know, like. The way you explain it and everything, it does make sense, but like, it’s just, I don’t know why you’re doing it, like. I don’t, like …

**Outcome:**

Student knew they had to debit and credit accounts but had developed their own approach to arriving there. They confirmed most of the time they just guess it. They did use elements of DEAD CLIC and mentioned increasing and decreasing but as they did not understand why they were doing it, they got stuck regularly.