



University  
of Glasgow

A WORLD  
TOP 100  
UNIVERSITY

## Using active feedback to develop students' critical thinking skills

Suzanne McCallum

David Nicol

European Accounting Association, May 2024

WORLD  
CHANGING  
GLASGOW

THE SUNDAY TIMES  
THE SUNDAY TIMES

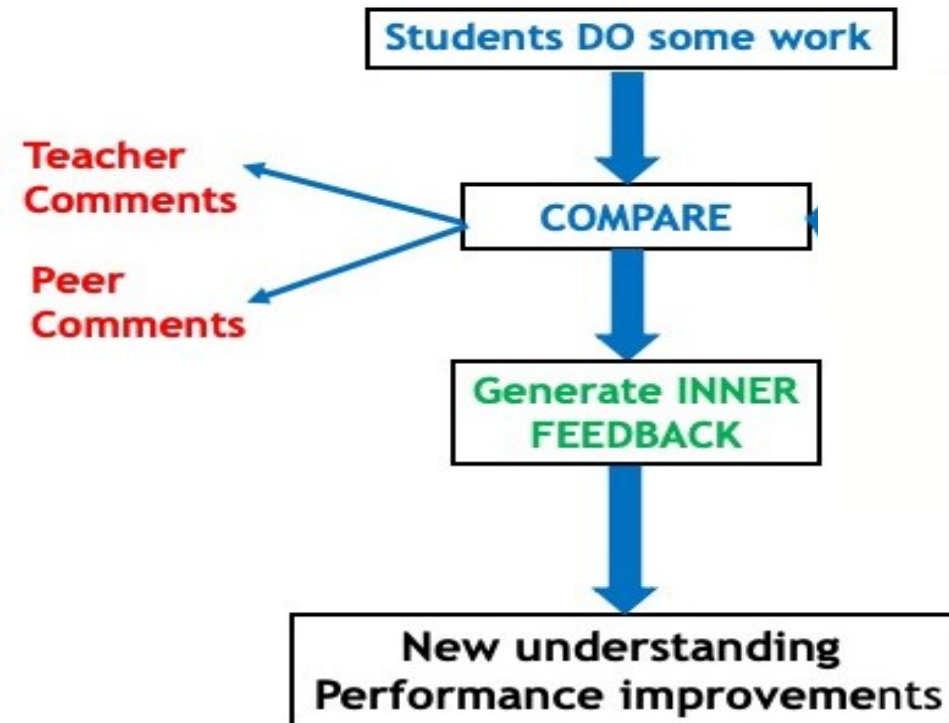
GOOD  
UNIVERSITY  
GUIDE  
2024

SCOTTISH  
UNIVERSITY  
OF THE YEAR

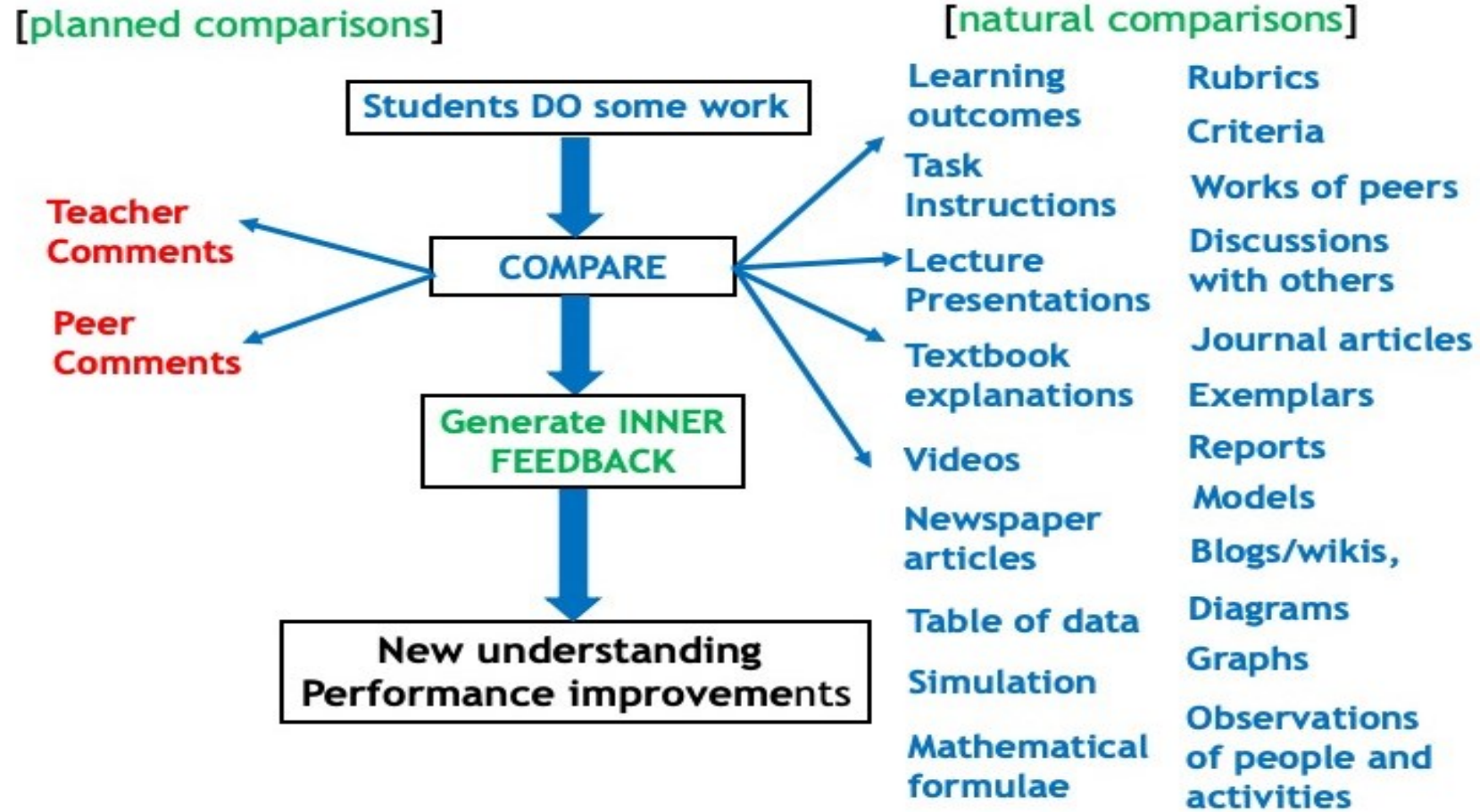
# Feedback as the result of a comparative process



[planned comparisons]

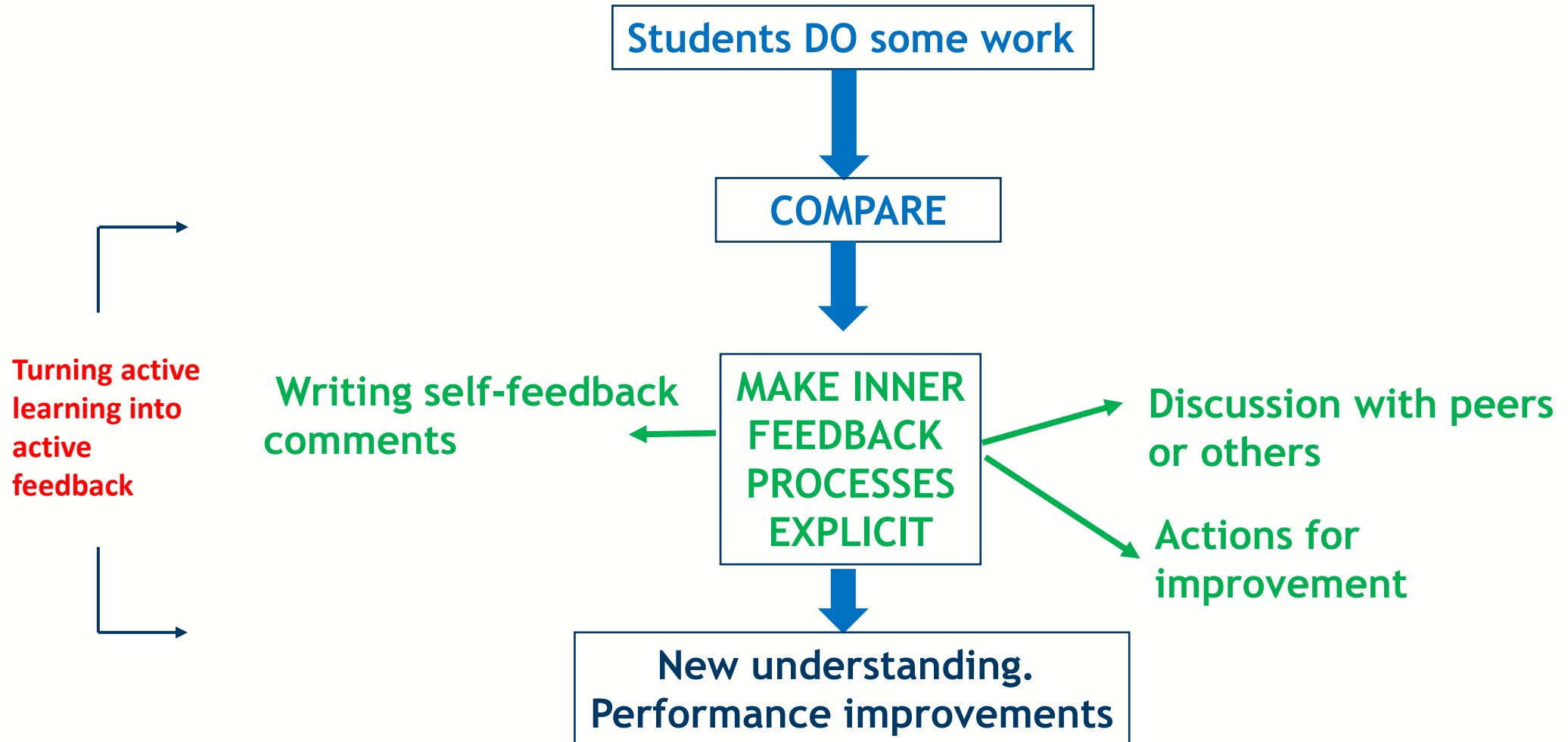


# Students are generating feedback all the time - even when there are no comments or dialogue





# Unlocking the power of inner feedback





## Lecturer decisions

1. Decide on TASK students will

**DO**

2. Select or construct

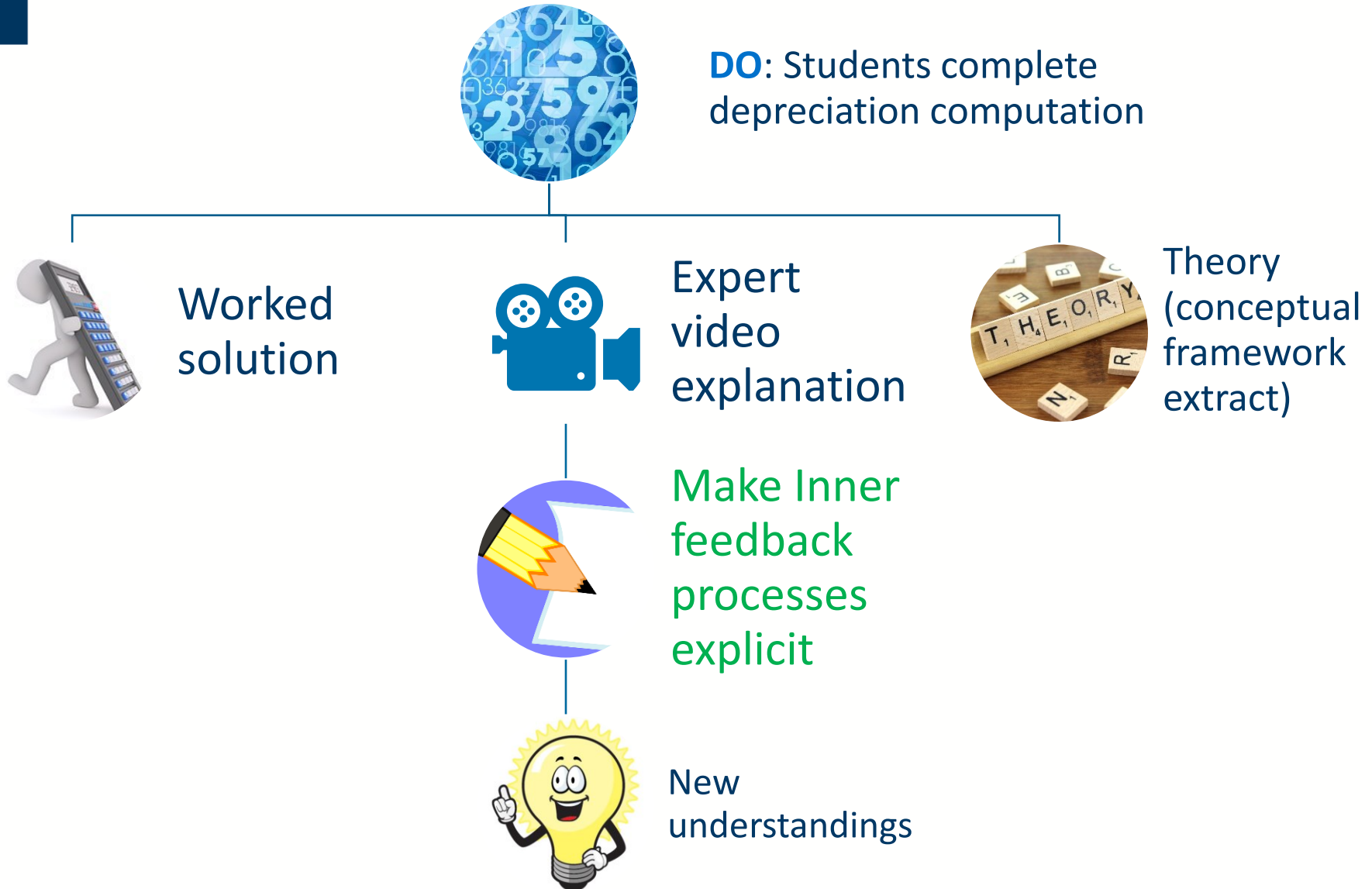
**RESOURCES FOR COMPARISON**

3. Formulate comparison **INSTRUCTIONS**  
[to give focus and to **make outputs EXPLICIT**]

4. Plan the next cycle

# Financial Accounting 1 – pre-class example

COMPARE



## Theory vs practice comparison

- The students would have completed a depreciation computation and would have produced the accounts.
  - **INSTRUCTIONS:** Compare your computation with the accounting conventions extracted from the IASB's Conceptual Framework for Financial Reporting. After making this comparison, write out an answer to the questions below:
1. Which concept do you think is the most important driver of the depreciation process? Explain your answer.
  2. Based on the concepts in the extract from the Conceptual Framework, write an explanation for your client clarifying why you made the depreciation adjustments.
  3. What questions (if any) still remain about your work that you would like feedback on?



# Activity 1 – INDIVIDUAL (please complete on your own)

## Depreciation assumptions

- **Original assumptions:**
  - Straight line depreciation will be applied.
  - Best estimate is the company will keep the computer equipment for 5 years and the motor vehicles for 4 years.
- **Updated assumptions:**
  - Straight line depreciation will be applied.
  - Computer equipment is depreciated over 10 years and Motor vehicles over 8 years.

## Complete the task below

- Compare accounts and write an answer to the questions below:
  1. What is the impact of changing the depreciation policy assumptions?
  2. The client is unsure which policy to select. Write a short note to the client recommending which policy they should select. Make sure you give a reason for your recommendation.
  3. What questions (if any) still remain about your work that you would like feedback on?





## Activity 2 – GROUP (Peer comparison)

### Depreciation assumptions

- **Original assumptions:**
  - Straight line depreciation will be applied.
  - Best estimate is the company will keep the computer equipment for 5 years and the motor vehicles for 4 years.
- **Updated assumptions:**
  - Straight line depreciation will be applied.
  - Computer equipment is depreciated over 10 years and Motor vehicles over 8 years.

### Complete the task below

- Compare answers to activity 1 with the peers in your group
- Complete the worksheet for activity 2

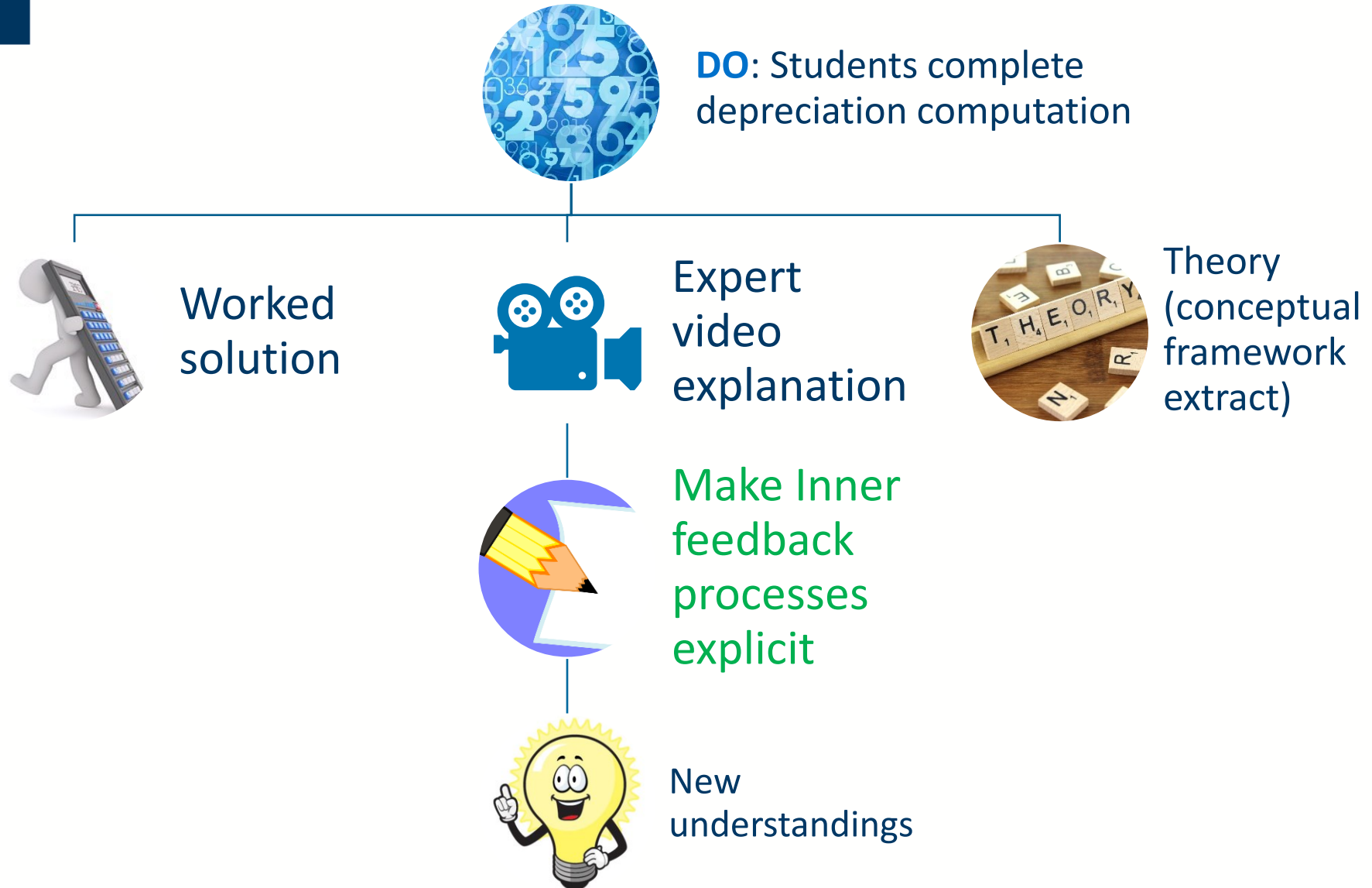


## What happens next?

- Full class discussion on the following points:
- Which policy was selected? (Show of hands and discussion.)
- Consult IAS 16, Property, Plant & Equipment for guidance:
- **60 The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.**
- How does this relate to the example?
- What about ethics? How does this apply?
- It is **NOT** a PROFESSIONAL'S job to “satisfy the client and do what they want”, instead we must act in the public interest (refer to extract from code of ethics).

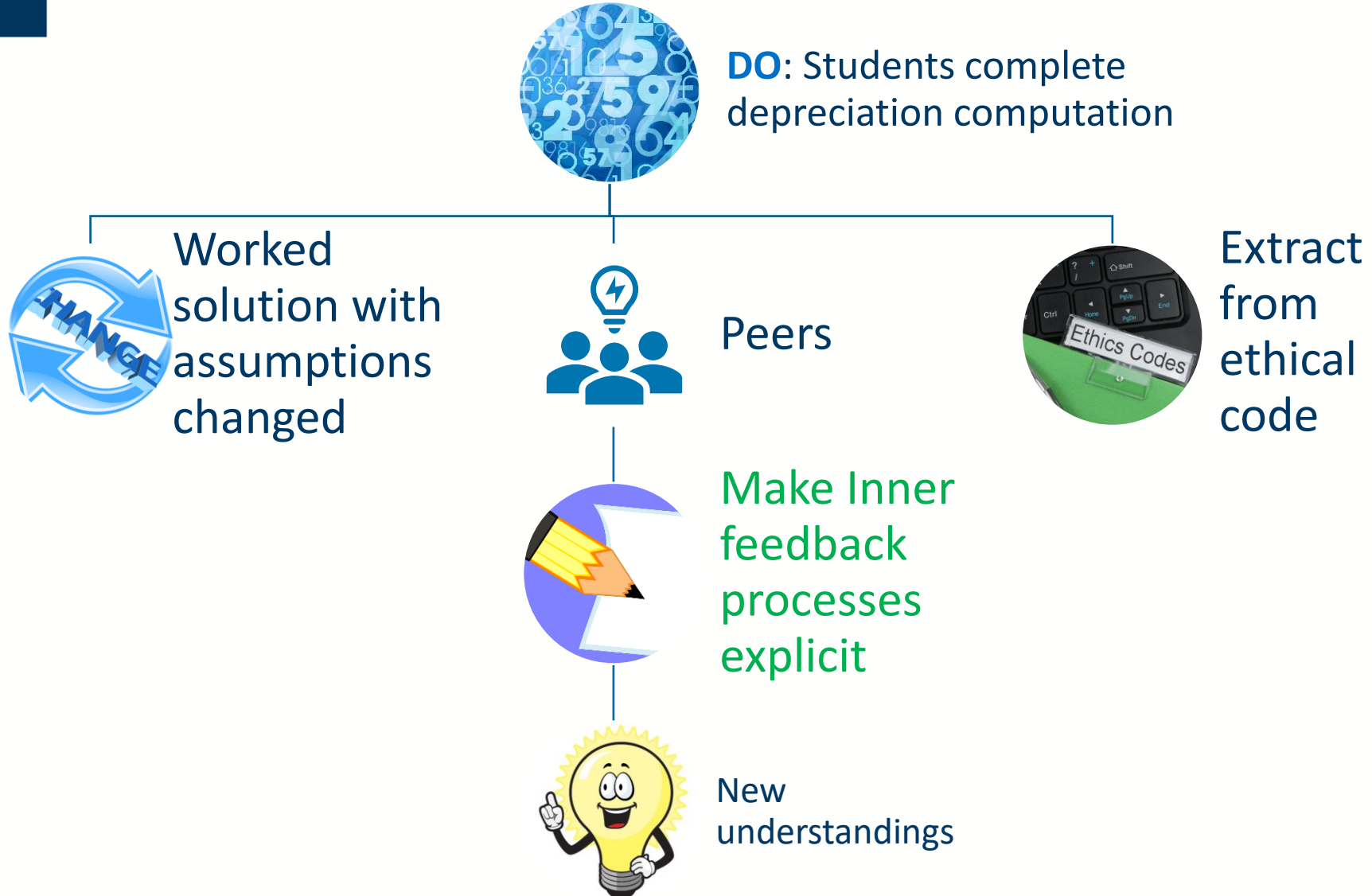
# Comparators used – pre-class (recap)

COMPARE



# Comparators used – in-class (recap)

**COMPARE**





University  
of Glasgow

Now it's your turn!

Be BOLD



Be CREATIVE – think beyond the obvious

Foster critical thinking

## Planning structure:

Learning intentions	DO [students]	Compare against	Instructions	Amplify

- LEARNING INTENTIONS:** What are you trying to achieve?
- DO:** What will your learners do/produce [poster, problem solutions, essay, report, argument, presentation etc]?
- COMPARATORS:** What **resources** will you give them to compare and to generate feedback?
- INSTRUCTIONS:** What instructions will you give students as a focus for the comparison [e.g. to activate critical thinking] and to make the outputs explicit [will they write own feedback and/or update their work]
- AMPLIFY:** If you have time then think of how you might amplify the resource-generated feedback through peer and teacher feedback [which also involve comparisons]

## Resource comparison – to help you move forward

- Compare your idea for an implementation with the examples in the table below (resource)
- Update your own plan and write down any questions you have.

Learning Intention	DO [students]	Compare against	Instructions
Understand and apply the concept of bad and doubtful debts (particularly general provisions for doubtful debts).	Solve a problem that incorporates bad and doubtful debts (including a general provision).	Flow chart of the problem-solving process.	<ol style="list-style-type: none"> <li>1. Use the flow-chart to self-correct your work.</li> <li>2. Post any remaining queries on the Moodle forum page.</li> </ol>
Apply the accruals principle (understanding the difference between a cash and accruals basis for accounting).	Process a range of expenses that do not match against the accounting year.	Definition of accruals principle.	<ol style="list-style-type: none"> <li>1. Write down details of any transaction you feel may not align with this principle and give a reason.</li> <li>2. What adjustments do you think are needed? Give an explanation.</li> </ol>



## My thoughts and advice

- Decide on what you are trying to achieve
- BE BOLD & Creative with your choice of comparators
- Provide clear instructions & make the output explicit.
  
- Explain to the students why you are taking this approach.
  
- Workload considerations?
  
- **Introductory Guide** accessible here <https://doi.org/10.25416/NTR.19929290>
- Published article on a different, **narrative based study**

Nicol, D., & McCallum, S. (2022). Making internal feedback explicit: exploiting the multiple comparisons that occur during peer review. *Assessment & Evaluation in Higher Education*, 47(3), 424–443. <https://doi.org/10.1080/02602938.2021.1924620>



Implementation  
guide



Publication of a  
different study  
(narrative based)



Thank you and please feel free to get in touch.

[suzanne.mccallum@glasgow.ac.uk](mailto:suzanne.mccallum@glasgow.ac.uk)

#UofGWorldChangers

   @UofGlasgow