The Flawed AI Answer (Make-or-Buy)

Contains answers. Give students the one-page student sheet, and keep these notes until they have tried the work.

WHAT IT IS FOR

Students redo a make-or-buy calculation before they see an AI answer, then find what is wrong with that answer and decide whether to sign it off.

HOW TO RUN IT (ABOUT 10 MINUTES, OUR ESTIMATE)

1. **Step 1 (4 minutes).** Students calculate the relevant cost of making, on their own, before reading the AI answer.
2. **Step 2 (4 minutes).** They underline each mistake in the AI answer and write what is wrong.
3. **Step 3 (2 minutes).** They write whether they would sign off "buy", and why. Take two or three answers aloud.

Answer key (lecturer only)

- **Relevant cost of making:** 12 + 8 + 4 + 4 (avoidable supervisor) = **CU 28** per unit, against CU 30 to buy. Making is cheaper by CU 2 × 10,000 = **CU 20,000** a year.
- **Error 1 (concept):** the AI treats the CU 6 unavoidable fixed overhead as relevant. It is incurred either way.
- **Error 2 (unsupported assumption):** "quality will be the same or better" is not in the facts.
- **Error 3 (missing qualitative factors):** supplier reliability, dependence on one supplier, confidentiality of design, effect on staff, whether the freed space could have another use.
- **Correct recommendation:** make (on the financial figures), subject to the qualitative factors.

CRITIQUE RUBRIC (FORMATIVE)

Criterion	Emerging (1)	Developing (2)	Proficient (3)
Reperformance	Calculation incomplete	Correct total, relevance unclear	Correct relevant cost, each line justified
Error identification	Finds no errors or only "the answer is wrong"	Finds one of the three errors	Finds the concept error, the assumption and the missing factors
Explanation of why	No reasoning	Names the rule	Explains why unavoidable costs are irrelevant to the decision
Professional judgement	Accepts or rejects without reasons	Gives a recommendation with partial reasons	Balances figures and qualitative factors

WHAT TO LOOK FOR

- **Students who read the AI answer first.** The sheet asks them not to. If many did, set Step 1 for homework next time.
- **A student who writes "the AI got the arithmetic wrong".** The arithmetic is right: 4 × 10,000 = 40,000. The mistake is in which costs count.
- **Labels for the mistakes.** If you want students to name each one, use "concept error", "unsupported assumption" or "missing qualitative factor".

EVIDENCE BASIS

Editorial material. The Editorial Desk wrote this scenario and the "AI answer". They are not taken from Wiseman and Foster's (2025) paper, which inspired the approach: reperformance and critical error review. The article labels that evidence "Early signal": a teaching framework and a student survey (n = 39). Amounts are in currency units (CU). The timings, steps and notes under "What to look for" are ours, not findings of Wiseman and Foster.

Wiseman, D., & Foster, D. (2025). Bridging AI with cost accounting education: A pedagogical framework using reperformance and critical error review. *Journal of Accounting Education, 72*, 100988.