Quiz, Check, Retry

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

WHAT IT IS FOR

Students find which transactions they cannot yet record, retry them without the answers and name one habit.

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

1. **Choose the moment.** We'd run it in class about two days after the chapter homework, close to when the study's quizzes fell due.
2. **Step 1, from memory (4 minutes).** Notes closed. Students write a debit and a credit for each transaction.
3. **Step 2, check (2 minutes).** Show the answers, a debit and a credit for each row. Students circle each row they got wrong and keep the first attempt. Then hide the answers.
4. **Step 3, retry (3 minutes).** The answers stay hidden. For each circled row students write a new debit and credit and copy the words in the transaction that told them, such as "on credit" or "will pay next week".
5. **Step 4, one thing (1 minute).** Students write one thing to check next time and count rows right first time.

WHAT TO LOOK FOR

- **The same row circled by many students.** Re-teach it. If 20 of 30 circled row 2, "on credit" is the lesson: the credit goes to Accounts payable, not Cash.
- **Debit and credit swapped.** Ask which account increased and its type: asset, liability, equity, revenue or expense.
- **"The words that told me" left blank or vague.** A specific phrase here is your best sign on paper that the retry worked. "Because it is the rule" is not a reason; "bills a client" is.
- **A "one thing" like "try harder".** Ask for something visible, such as "underline when the cash moves".
- **Everyone right first time.** Too easy. Swap in a harder row.

Answers (lecturer only). 1. Debit Cash $5,000, credit Owner's capital $5,000. 2. Debit Supplies $300, credit Accounts payable $300. 3. Debit Accounts receivable $800, credit Service revenue $800. 4. Debit Accounts payable $300, credit Cash $300. 5. Debit Cash $800, credit Accounts receivable $800.

Check. Cash ends at $5,000 − $300 + $800 = $5,500. Payable and receivable end at nil. Assets $5,500 + $300 supplies = $5,800 = equity $5,000 capital + $800 revenue.

Fresh version for the next quiz (hold it back). (1) The owner puts $4,000 cash into the business. (2) The business buys $1,500 of equipment on credit. (3) The business earns $600 cash for services. (4) The business pays $500 of what it owes for the equipment. (5) The business bills a client $900 for services. Answers: (1) Debit Cash, credit Owner's capital $4,000. (2) Debit Equipment, credit Accounts payable $1,500. (3) Debit Cash, credit Service revenue $600. (4) Debit Accounts payable, credit Cash $500. (5) Debit Accounts receivable, credit Service revenue $900. Check: assets $6,500 = payable $1,000 + equity $5,500.

USING IT WELL

Keep the stakes small: in the course behind this sheet the quizzes carried 45 of 1,000 points and did not block later work (Browning, p. 10). We'd give a small mark for completing the sheet, not for the score. If you cannot read every sheet, tally the circles by row and read a few "words that told me". The retry comes minutes after the answers, so it shows recall now, not mastery: use the fresh version next class. A better mark later would not show that the routine caused it.

EVIDENCE BASIS

Editorial material, untested. The Editorial Desk wrote this sheet. It borrows its timing and two-attempt idea from Browning (2026), a retrospective comparison of a non-quiz cohort of 310 students with a quiz cohort of 316 who took three early quizzes, in one introductory course taught by one instructor (pp. 9, 11). The quiz cohort scored higher on three tests and on final course percentage (p. 12). The paper reports this as association, not cause (p. 19), and the cohorts differed in teaching mode (p. 9). The sheet, retry, timings and these notes are ours.

Browning, J. (2026). Early-semester low-stakes quizzes in introductory accounting: Associations with student performance and engagement. *The Pinnacle: A Journal by Scholar-Practitioners, 4*(2). https://doi.org/10.61643/c69562