The Cued Reflection Table

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

WHAT IT IS FOR

Students give a first explanation for a bank reconciliation difference, then test it against four listed explanations using the facts in the case.

HOW TO RUN IT (ABOUT 10 MINUTES, OUR ESTIMATE; ABOUT 13 MINUTES THE FIRST TIME)

1. **Optional first time: model Case 1 aloud with its answer (3 minutes).** The routine is effortful, so the guide advises sharing its benefits and showing completed tables first (pp. 681–682).
2. **Read and guess (2 minutes).** Students read Case 2 silently and write a first explanation.
3. **Fill in the table (5 minutes).** Students work alone. The four explanations are printed on the sheet, so nobody starts from a blank page. Pairs can then compare tables. (Our suggestion. The studies so far used the routine individually, though the guide sees no reason it shouldn't work in groups, p. 682.)
4. **Answer (3 minutes).** Show the answer. Ask the two prompts the guide lists for new information after self-explaining: "Why is this correct?" and "What new information does this provide for you?" (p. 679).

Keep it ungraded. The guide stresses that these are learning strategies, not assessment tools (p. 683). Run it in a later week, after you have taught bank reconciliations and after some self-explanation work. If your module no longer teaches them, write lookalike cases from a topic it does teach.

THE FOUR CASES AND ANSWERS (LECTURER ONLY)

In every case the cash book is higher than the bank statement, so more than one explanation may look right at first. A transposition (two digits swapped) always gives a difference divisible by 9. Swap in a new case each week on the same sheet.

Case	Facts	Answer, with the "because"
Case 1 (to model aloud)	Kaya's Bakery, 31 March. The cash book is $12,500 higher than the bank statement. The cash book shows the day's takings of $12,500 deposited on 31 March. The statement's last entry is dated 31 March.	**A, timing.** The deposit was made on the last day and matches the difference exactly. It isn't a transposition, since 12,500 isn't divisible by 9, and no other entry differs, so C is unlikely. Nothing on the statement suggests B or D. Check that it appears early on April's statement.
Case 2 (on the student sheet)	Mthembu Plumbing, 30 June. The cash book is $180 higher. The cash book shows an EFT of $4,680 on 12 June. The statement shows $4,860 to the same supplier that day, with the same reference.	**C, a cash book error.** The same payment shows $4,680 in the cash book and $4,860 at the bank, and the $180 difference is divisible by 9. It isn't A, since the payment has already cleared. Either way, the cash book must show the $4,860 that left the bank, and the supplier's invoice tells you whether $180 was overpaid.
Case 3	Naidoo Tutors, 31 August. The cash book is $385 higher. Every August entry in the cash book matches one on the statement. The statement also has a line on 31 August: "Monthly fees $385".	**B, a bank charge.** The fee is on the statement but not in the cash book, and every other entry matches. It isn't C, since 385 isn't divisible by 9 and no amounts differ.
Case 4	Botha Hardware, 31 October. The cash book is $2,700 higher. The cash book shows $2,700 received from a customer on 8 October. The statement shows $2,700 in from that customer on 8 October, then $2,700 out on 13 October, marked "Payment reversed".	**D, a returned payment.** The customer's money came in and was then reversed. It isn't C, even though 2,700 is divisible by 9, because no amount differs between the two records.

MAKE IT HARDER LATER

- **Remove the list.** Let students generate their own explanations. That is free reflection, while this sheet uses cued reflection. In the studies the guide describes, cued reflection seemed more beneficial than free reflection. That edge may come from tests that included only previously studied diseases, and much is still to be investigated (p. 682).

- **Mix two causes.** Combine a timing difference and a bank charge in one case, so students have to rank two explanations that both have some support. (Our suggestion.)

EVIDENCE BASIS

Editorial material, built on a narrative review. The Editorial Desk wrote this routine and all four cases. It adapts deliberate reflection, plus two self-explanation prompts, from a practical guide for medical teachers (Torre, Chamberland and Mamede, 2023). The guide wasn't written for accountants, and nobody has tested this version with accounting students, so adapt it to your own module. Filling in a table seems to help students see the evidence for and against every option at once (p. 681). Students without enough prior knowledge don't benefit (p. 681). Studying a fully completed table is not more advantageous than a cued table, which needs much less preparation (p. 682). Almost all the evidence comes from laboratory studies (p. 681). The timings, steps and notes under "What to look for" are ours. Where a step rests on the guide, a page cite is given; the modelling of Case 1 aloud is our adaptation of its advice to show completed tables (p. 682).

Torre, D., Chamberland, M., & Mamede, S. (2023). Implementation of three knowledge-oriented instructional strategies to teach clinical reasoning: Self-explanation, a concept mapping exercise, and deliberate reflection: AMEE Guide No. 150. *Medical Teacher, 45*(7), 676–684.