The Script Sprint

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

WHAT IT IS FOR

A ten-minute tutorial starter. Students meet eight short accounting scenarios, each giving the context first and then one clue, and name the likely issue and why.

HOW TO RUN IT (ABOUT 10 MINUTES, OUR ESTIMATE: 4 FOR WRITING, 2 FOR THE "BECAUSE" ANSWERS, 2 FOR THE TWISTS, 2 TO CLOSE)

1. Show one scenario at a time, reading the context aloud before the clue.
2. Give students about 30 seconds to write the likely issue and the reason.
3. Ask one student for the "because", meaning the principle behind the answer.
4. After scenarios 2, 3, 7 and 8, read the "what if" twist from the table below and ask what changes.

At the end, ask which clue gave each answer away and which scenario felt hardest. Students then write their own scenario for next week's topic.

ANSWERS (LECTURER ONLY)

#	Script it builds	Likely issue, with the "because"	"What if?" twist
1	Cut-off	Likely an inventory cut-off error. Because cost of sales must sit in the same period as the revenue it relates to.	
2	Accruals and deferrals: an accrual	June salaries haven't been accrued. Because expenses belong in the period in which the staff did the work.	Staff are paid on the last day of each month. (No accrual is needed.)
3	Accruals and deferrals: a prepayment	Nine months of cover should be a prepayment. Because the unexpired cover is a future economic benefit, so it is an asset.	The policy runs from 1 October to 30 September, and so does the financial year. (The whole premium is an expense.)
4	Accruals and deferrals: income received in advance	The unearned part of each membership should be a contract liability. Because the gym earns the revenue as it provides the service over time.	
5	Capital or expense	The machine should be capitalised and depreciated. Because it will bring economic benefits over several years.	
6	Expected credit losses	Expected credit losses are probably understated. Because IFRS 9 impairment looks forward, not only at past defaults.	
7	Classifying a financial asset	It probably belongs at amortised cost, provided the cash flows are solely principal and interest. Because IFRS 9 classification follows the business model and the cash flows.	The company will also sell the bond whenever prices look attractive. (The business model shifts towards fair value through other comprehensive income.)
8	Events after the reporting period	There was no liability at year-end, so the dividend is disclosed instead. Because nothing obliged the company to pay on 31 December.	The dividend was declared on 20 December. (It is now a liability at year-end.)

WHAT TO LOOK FOR

- **Students who start with the clue.** Each row puts the context first on purpose. Ask what kind of business it is before asking what looks wrong.
- **Answers with no "because".** A correct issue with no principle behind it is a guess. Ask for the reason.

- **Scenarios 2 to 4.** They meet one script, accruals and deferrals, in three different forms. The other scenarios each bring a different script, so students see both repetition and variety.

EVIDENCE BASIS

Editorial material, built on a narrative review. The Editorial Desk wrote this routine and every scenario in it. It draws on two medical-education papers, Custers' (2015) review of illness scripts and the "what if" tip in Mylopoulos et al. (2018). Custers describes expert knowledge as scripts that begin with the context. He also suggests scripts develop best from seeing many varied cases, rather than from long discussion of one complex case. Mylopoulos and colleagues add that a "what if" change helps students see what alters the answer. In scenario 7 (our example), it is whether the bond is held only to collect interest or also sold when the price looks attractive. Turning both ideas into a ten-minute starter is our own translation. Neither paper tested this sprint, and nothing here was tested with accounting students, so adapt it to your own syllabus. The timings, steps and notes under "What to look for" are ours, not findings of Custers or Mylopoulos et al.

Custers, E. J. F. M. (2015). Thirty years of illness scripts: Theoretical origins and practical applications. *Medical Teacher, 37*(5), 457–462.

Mylopoulos, M., Steenhof, N., Kaushal, A., & Woods, N. N. (2018). Twelve tips for designing curricula that support the development of adaptive expertise. *Medical Teacher, 40*(8), 850–854.