

## **Title**

Feedback and Learning Commentary

## **Element Tags (which elements does it support?)**

Teacher Presence; Learning Communities

## **Overview**

Feedback and Learning Commentary refers to the full range of communication techniques an academic has at their disposal which can be utilised to provide learners as individuals and the class for timely and relevant information about their learning. Although providing a 'learning commentary' could have a broad range of definitions, in this context, learning commentary is considered to have at least some connection to the notions of feedback/feedforward - in other words, the commentary is focussed on both the learning that has been displayed or is in progress and there is a constructive element to the commentary that students can build upon in order to improve future performance in some way. According to Ferrell and Gray (2013), "Clarifying what purpose feedback is expected to serve and analysing tutor feedback needs to become normal practice for academic staff."

Learning commentary can be provided informally (e.g, general discussion during an online meeting,) or more formally (e.g. formal assessment feedback). Learning commentary can have a range of audiences, from providing feedback to an individual student all the way through to providing commentary to a large group or entire cohort, for example, providing generalised information to a group of students based on the results of a mid term exam. Another form of feedback/feedforward is the use of 'worked' examples which can be used to elaborate upon and further build student learning.


## **Engagement**

The notion of learner commentary has strong connection to other broad areas of this model such as building and maintaining teacher presence and the development of learning communities and should be viewed in the context of plans made in these areas. Learning design that includes one or more forms of feedback and/or commentary through the use of one or more tools enhances the interaction between the learner and the teacher and supports engagement with content.

The use of rubrics for assessment is a form of feed forward as it creates a context in which expectations are clear and provides a basis for the teacher to provide very specific commentary based on student work.

## **In Practice**

This section can be repeated a number of times on the strategy page



### *Subject*

INF537 Digital Futures Colloquium

### *Teaching staff*

Julie Lindsay

### *Motivation*

The problem here is how to share student work in an effective way so that feedback and encouragement and professional collegiality can be fully accessed. The goal was to make the research process transparent and through that visibility encourage cross-fertilisation of ideas.

### *Implementation*

This strategy shares the use of Voicethread as a multimedia (audio, video, text) tool for communication between students and between the teacher and students. As part of Assignment 2: Case Study, students proposed their research ideas, a slide was made for each student, and peer-commenting and feedback was encouraged. This continued from the time of the initial proposal right through the data collection and analysis and final report.

Students shared a final reflection on their study and invited further questions from the community. After assessment the teacher also contributed final individual feedback to each student as closing remarks and observations.

### *Resources*

Voicethread (open for public viewing) <https://voicethread.com/share/8103352/>

## **In Practice**

This section can be repeated a number of times on the strategy page

### *Subject*

ACC322 Company Accounting

### *Teaching staff*

Emmett Berry

### *Motivation*

Why deploy this strategy? What specific problem is being addressed?

Students in ACC322 are required to understand and utilise significant volumes of in-depth technical information. The use of regular feedback/feedforward mechanisms helps support student learning and helps them address misunderstandings prior to completion of high stakes assessments.

### *Implementation*

ACC322 'Company Accounting' Provides a strong demonstration of how online learning space design choices can be effectively paired with a strong teacher presence to support student learning, and be viewed as a comprehensive process. In this instance, we see 'Learning Commentary and Feedback' deployed primarily through several methods. Firstly, the lecturer scaffolds learning at the commencement of each topic through the use of short introductory videos (active teacher presence) which provide context and draws students attention to links with prior learning and possible areas of concern. This is paired with effective use of the discussion forum (design choice), which has been designed to make it very easy for students to identify the correct location to ask a question for each topic, but perhaps more importantly, makes it easy for fellow students to see where answers have been provided by the academic. Complemented by the use of online meetings, students within this subject are part of an effective feedback/feedforward loop due to the effective design of scaffolding, feedback provided in a non threatening and ongoing formative manner.

Picture One-Scaffolding video at the start of the topic to provide a supportive environment for feedback/feedforward

Topic 6 - Consolidated Financial Statements: statement of cash flows

Build ContentAssessmentsTools

14

Introduction / Overview

EnabledStatistics Tracking

Watch this introductory video on Consolidated Financial Statements 4-statement of cash flows

ACC322 Topic 6 Consolidated Financial Statements Stat...

MORE VIDEOS

1:54 / 3:27

You have now completed a number of topics relating to the preparation of consolidated financial statements.

These topics dealt with the adjustments necessary when preparing consolidated statements of financial position, statement of profit or loss and other comprehensive income and changes in equity. As we know, however, a full set of financial statements also includes a statement of cash flows.

In **Topic 6**, we look at how the information contained in the consolidated financial statements prepared in prior topics can be used to prepare a consolidated statement of cash flows.

In previous subjects, you would have learnt how to derive cash flow data for the preparation of a single entity's statement of cash flows. The derivation of cash flow data for a consolidated statement of cash flows is very similar. Additional factors do, however, need to be considered *whenever subsidiaries have been acquired or disposed of during an accounting period*.

The most important skill you need in this topic is the ability to identify how the statements of financial position and statement of profit or loss and other comprehensive income accounts are related. For example, to determine cash receipts from customers you need to understand how the receivables balance disclosed in the statement of financial position is connected to the revenue recognised in the statement of profit or loss and other comprehensive income.

**Topic 6 covers the following subject learning objectives, which requires you to be able to:**

prepare consolidated financial statements for economic entities

Background reading

EnabledStatistics Tracking

Picture Two-Use of Adobe Connect as another means of providing learning commentary (feedback/feedforward).

Secure | https://connect.csu.edu.au/p7qosy9i5j/launcher-false&fcsContent=true&pbMode=normal

Share - Emmett Barry

Video (1)

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WELCOME TO ACC322: COMPANY ACCOUNTING

Introduction to ACC322 2017/18 Introduction

ACC322 Company Accounting

Assessment 2: ACC322 2017/18

My name is Emmett Barry and I am the Subject Convener for ACC322 this session.

A great place for you to start would be by looking through the *Subject Outline*. This is a crystal document which overviews the key aspects of this subject including requirements and regulations. I will also post regular announcements for you each week once the subject commences. A number of tools and resources are available on the Interact2 site - so please familiarise yourself with them. Additional resources will be uploaded to the site throughout the session. Please review these sections on a regular basis. Please note that the study guide is available online via the 'Topics' tool on Interact2 (and not in hard copy). Weekly announcements will be made via the *Announcements* section.

The presentation on the left provides you with an introduction to this subject, and also contains information on your first assessment task.

"Consolidated financial statements are defined in Appendix A of AASB 10 as the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity."

Attendees (11)

Hosts (2)

Emmett Barry 2

Presenters (0)

Participants (9)

andrea turiano

Brianna

CHANTELLE

Estelle Wright

Jasmine Ryan

jelle b

Lucinda

Raelene

Shoo

Chat (Everyone)

your message to:

CHANTELLE: hi all

Estelle Wright: hi

Jasmine Ryan: yes

Jasmine Ryan: yes

CHANTELLE: yes

Brianna: yes, hello

CHANTELLE: yes - as long as u cant see us - lol

CHANTELLE: hiya

Jasmine Ryan: ha ha ha

andrea turiano: hi everyone

Jasmine Ryan: hi Andrea

andrea turiano: :)

Welcome+vodca...wmv

SB-Child-12yr For...pdf

Hith Ass Items.docx

NRS311 HE Sessi...docx


28 HEALTH EDUC...doc

TP IV - Photos an...pptx

03\_HCS400 - wh...docx

Show all

Picture Three-Providing Learning Commentary in the form of feedback/feedforward in the discussion forum:



Kim

Carried forward losses in Question 6.12

24 days ago

Hi Again Emmett,

I'm looking at the question you used as an example in the lecture, 6.12 in the 10 edition text.

When we prepare deferred tax worksheets the deferred tax asset is the tax portion of the Deductible Temporary Difference.

In question 6.12E we are to consider a previously recognised deferred tax asset for carried forward losses of \$18,400.

In your workings you've taken the taxable income added back the exempt income, then subtracted the tax loss:

$$38,940 + 5360 = 43300 - 18,400 = \text{adjusted taxable income and } 30\% \text{ of that is the current tax liability.}$$


My question is if \$18,400 is in the deferred tax asset account, isn't that the tax portion of the previous loss? Why are we deducting this from the taxable income not from the tax on the taxable income?

I hope I'm making sense...

Cheers

Kim

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Emmett Berry

RE: Carried forward losses in Question 6.12

24 days ago

G'day Kim.

Good question. Because 18,400 is the 'gross' loss, when it is placed into the deferred tax asset (DTA) account, it is multiplied by the 30% tax rate - as you can see from the later CR to the DTA account they CR it for  $(18,400 \times 30\%)$  \$5,520:

**Journal entry:**

Income tax expense	Dr	13 050	
Deferred tax asset	Cr		5 520
Current tax liability	Cr		7 530

You could just use the net figures in your calculations, I guess there are a couple of ways to go about it to get to the same answer. The main thing is that you get to the same result 🤔

Also check our RQ6.17 on page 2 of the week 1 topic 1 solutions. There is more explanation there as to how tax losses are claimed and calculated.

Cheers,

Emmett.

[Hide 1 reply \(1 unread\)](#)

Resources

Embedded 'taster' video

Image

Links to Case Study or other material about this subject

## Guide

For there to be an effective learning commentary provided, some elements must be in place and therefore considered when planning for the teaching and learning that will occur in a subject. Answering the following questions may assist this planning:

- What are you going to provide feedback/feedforward on?

Whilst providing feedback on assignments or other assessment tasks is an expected and standard part of assessment practice, using a well designed rubric to base specific recommendations for improved future performance and steps to make these improvements is something which students often value as much as comments which reflect the actual performance in a given task. To that end, your well designed rubric will clearly signpost to students where the greatest value lies in an assessment task, and to you as a marker what the bulk of the commentary should be about.

- What learning needs do students have, and how could feedback support learning?

If in your experience as an academic you're aware that a given subject or topic presents issues for students each time the subject is offered, how can you use learning commentary as a 'circuit breaker.' One example is to use 'mini tasks' or simple 'practice examples' (even on the forum) which provide students with the chance to practice a skill/concept and allows you to provide a whole of cohort response in the form of a demonstration of the 'answer.' It is in that response where you can plan to provide additional insights that students can learn from.

- Where will the feedback be provided?

Whilst individual feedback is regularly provided in the form of comments and annotations on assessments, there are numerous ways in which you can generalise important themes or issues and provides these in order to support students and enable them to learn from these in a feedforward manner. Methods to do this include providing a succinct i2 announcement with 'General Feedback' from assessments, running 'post assessment' meetings on Adobe Connect' or creating a discussion forum or thread with this information, which allows students the chance to engage asynchronously.

## Tools

There are many tools which can be utilised to provide learning commentary and feedback/feedforward, both supported by CSU and unsupported external educational technologies.

CSU Supported:

- i2 supported tools-announcements, discussion forums
- NORFOLK (text and audio annotation on assignments)
- Adobe Connect Meeting tools

External Educational Technologies

- Flipgrid
- Externally available meeting tools
- Microsoft word comment tools
- Podcasting platforms
- Youtube videos
- Voicethread

## Further Resources

Ferrell, G & Gray, L. (2013, December 4). Feedback and feedforward: Using technology to support students' progression over time [Website]. Retrieved from <https://www.jisc.ac.uk/guides/feedback-and-feed-forward>

