We can obtain WER and CER metrics by using the Python jiwer library

Python script

```
import jiwer

human_transcript = "he then appeared on an episode of smackdown"
asr_hyp_1 = "he then appeared in the episode smackdown"
asr_hyp_2 = "he than appeared on a episode off smackdown"

wer_1 = jiwer.wer(human_transcript, asr_hyp_1)
cer_1 = jiwer.cer(human_transcript, asr_hyp_1)
wer_2 = jiwer.wer(human_transcript, asr_hyp_2)
cer_2 = jiwer.cer(human_transcript, asr_hyp_2)

print(wer_1)
print(cer_1)
print(wer_2)
print(cer_2)
```

The reported WER and CER metrics are
WER1: 0.375
CER1: 0.163
WER2: 0.375
CER2: 0.070

We can see that WER metrics are the same between two transcription but CER are different.

Discussion:

WER can be a good measure of accuracy when the structure of the language is important, as it directly reflects errors in word choice and order.

CER might be more relevant in languages where character-level precision is important, or in tasks where even small character-level mistakes can change meanings significantly.