

Instructional Case:

The St. John's School Fish Fry

By

Charles J. Coate  
Geneseo SUNY  
Jones School of Business  
Geneseo NY, 14454  
Office (716)-245-5316  
fax (716)-245-5467  
"coate@uno.geneseo.edu"

Michael Yaghmour.  
Harvard Law School (Student)  
Harvard University  
Boston MA, 02163  
Phone (617)-520-9530  
"mkyag@yahoo.com"

October 1998

**ABSTRACT: The St. John's School Fish Fry Case is a multi-faceted case which follows from an actual event held each year in order to raise money to help defray costs at a local school in Lawrence, Kansas. A volunteer staff prepares and serves fish dinners on Fridays in Lent. In contrast with more professionally based cases,**

**the details of this case are intuitive in nature and easily envisioned by students.**

**Thus, students are placed in a real-life situation that is easy to understand; yet, the case leaves sufficient room for ambiguity.**

**The primary issue of the case revolves around determining both the standard and actual cost of products (meals) and then preparing a gross margin analysis. In completing the analysis, the student is placed in the role of management and asked to first organize and analyze the data and then to identify and resolve or explain any anomalies in the data. In addition to costing, the case provides the opportunity to incorporate a number of fundamental cost accounting principles (for example, equivalent units, activity costs, cost hierarchy, and just-in-time.)**