

AAA CTLA – Effective Teaching Practices Forum
Using Movie Clips in the Cost/Managerial Accounting Classroom
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Cost Accounting Systems

- *The Hubsucker Proxy* [demonstrates the preponderance of overhead costs to direct costs, and that costs rarely determine market price] (00:59:45 to 01:08:33)
- *Nuts to You* [demonstrates the danger of misunderstanding cost accounting] (online movie clip – note that the script is provided)

Absorption/Variable Costing

- *The Office* “Fixed cost versus variable cost pricing models” (5th Season, 4/23/09 episode – online clip)

Planning

- Coordination
 - Powerbar Ad (online clip)
- Communication
 - Berlitz Ad (online clip)

Control

- Motivating an unfavorable variance report
 - *Return of the Jedi* “I’m here to put you back on schedule” (00:01:58 to 00:04:57)
- Controlling performance
 - Terry Tate – Office Linebacker (two online clips)

Total Quality Management

- Coordination
 - Tiger Wood’s Perfect Golf Swing (online clip)
 - Honda Ad (online clip)
- External failure costs
 - *Apollo 13* “A minor defect” (00:49:35 to 00:54:18 and 02:08:16 to 02:09:47 and 02:11:52 to 02:12:36)
 - CitiCard Ad using a treadmill (online clip)

Balanced Scorecard

- Focusing on the core strategy
 - *City Slickers* “Just one thing” (01:00:10 to 01:00:40)
 - *For the Love of the Game* “Close the mechanism” (00:22:51 to 00:25:02)
- Strategy defines the performance measures and resources
 - *The Princess Bride* “If only we had a holocaust cloak!” (01:14:28 to 01:17:27)

Accounting Fun

- Steve Balmer screaming (online clip)
- Monte Python accountant (online clip)
- Five Minute University (online clip)

Note: All online clips are available at marriottschool.byu.edu/emp/MRS2/

The Legality of Using Film Clips to Teach

Section 110 (1) of the U.S. Copyright Act (15, p. 21-22) states that "...the following are not infringements of copyright: (1) performance or display of a work by instructors or pupils in the course of face-to-face teaching activities of a nonprofit educational institution, in a classroom or similar place devoted to instruction..." **A key factor is that these film clips be used strictly for the purposes of education.** To show a film clip as part of a graduation ceremony, for example, where education is not the main purpose of the event would be an infringement of U.S. copyright law. Although the teaching is intended to be "face-to-face," section 110(2) of the same act provides for the transmission of a work if "(A) the performance or display is a regular part of the systemic instructional activities of a government body or a nonprofit educational institution; and (B) the performance or display is directly related and of material assistance to the teaching content of the transmission; and (C) the transmission is made primarily for (i) reception in classrooms or similar places normally devoted to instruction, or (ii) reception by persons to whom the transmission is directed because their disabilities or other special circumstances prevent their attendance in classrooms or similar places normally devoted to instruction..."

Tips For Using Film Clips

- Watch the film yourself so that you understand what the scene is about
- Set up the scene for those who haven't watched the film (or have a student who knows the film well set it up for the rest of the class)
- Use the scene to introduce and motivate the topic (rather than review the topic) so that the energy from the media flows into the classroom process
- Obviously the scene should be relevant to the topic, but students will let you really "stretch" the relevancy issue (they love the mental break in the classroom!)
- Generally using more than five minutes of film clip in a classroom leaves you at risk of the perception that you're substituting movies for teaching
- After the film clip, be sure to spend some time discussing relevant points in the clip (and come back to these points later in the class!)
- Don't EVER let anyone else show a film clip in your class that you haven't previewed previously!!
- VHS is great for having film clips cued up perfectly (but DVDs should be ripped into a media file)

Technology for Ripping Film Clips (what I use)

- I use Handbrake© (freeware) to rip the entire DVD film
 - Then use Quicktime Pro© (\$29.95) to cut out the clip I want
- For online youtube.com clips, I use TubeSock (\$15)
- There are MANY options for both Macs and PCs
 - Don't hesitate paying out a few dollars to get good and user-friendly software—most of the freewares are "kludgy"