

Supplementary classroom materials

Using Movie Clips in the Cost/Managerial Accounting Classroom

Favourite YouTube clips...

Maybe, you have a favourite YouTube clip you use in class. One that was provided to me by a colleague (Judy Oliver at Swinburne University) is labeled: *Equal pay for monkeys* and can be found at:

www.youtube.com/watch?v=-dMoK48QGL8

I use this clip in the first lecture of a managerial control systems subject/course to talk about the behavioural effects of control systems. It could of course, be used in different contexts to illustrate other issues.

Another clip, I use as part of the introduction to reward systems and incentives is:

<https://www.youtube.com/watch?v=u6XAPnuFjJc>

This clip is an animated (RSA Animate) presentation by Dan Pink, who also has a book along similar lines to the animation called *Drive: The surprising truth about what motivates us* (Riverhead Books New York).

Perhaps you have a favourite clip you would like to share?

Useful video clip for illustrating *lean* processes.

Have you seen *The Founder*, the history of Dick and Mack McDonald, Ray Kroc, and McDonald's? It's a neat film. I enjoyed it and would recommend it.

There's a cool scene in the film where Dick and Mack McDonald tell the story of how they structured the McDonald's "Speedy System" production process on a tennis court in California. Here are a couple of short youtube videos related to the clip:

- a. *The Founder* 'Speedy System' Featurette: <https://www.youtube.com/watch?v=u00S-hCnmFY>.
- b. Lean example from *The Founder*: <https://www.youtube.com/watch?v=F-7cjdrQ9Y>.

The videos demonstrate how the McDonald brothers brought fast-food, lean concepts to the restaurant business—adding efficiency, reducing time.

Showing the clips might be a good way to bring in a real world example of simulating a production process to create lean efficiencies—and the tremendous ramifications such actions had.