The Accounting Educators' Journal

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Variable Costing and Absorption Costing: Format versus Substance	Patrick B. Mckenzie Eugene H. Sauls	Fall 1988	pp. 84-91

The Efficacies of Utilizing a Multimedia Based Instructional Supplement on Learners' Cognitive Skills

Bertie Greer, Peter Theuri, and Leslie Turner
Vol. 21 (2011), pp. 107-129

Abstract: Calls for creative and more interesting ways of teaching and learning continue to echo in academia. In this study, we conduct an experiment to determine whether a multimedia based instructional supplement (MBIS), prepared using business and accounting students as presenters enhances any or all four lower-level Bloom's taxonomy cognitive skills of remembering, understanding, applying, and analyzing. We offer further and unique insight towards the understanding of technology's impact on learning since this study identifies the specific students' cognitive skills impacted by the use of technology for learning. Using the post-test control group design, students were randomly assigned to either the experimental or control group. The experimental group used the MBIS to prepare for a prior-to-the-lecture quiz. The control group received traditional type material (text only that included PowerPoint slides) for them to read in preparation for the same quiz. We perform univariate as well as a multivariate analysis of covariance test (MANCOVA) to test for differences between the groups. Results indicate that such a MBIS is beneficial not only for enhancing students' overall performance, but more specifically in enhancing understanding, applying, and analyzing levels of cognitive skills.

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More Accounting Theory or More Information Technology?

Steven Harrast, Joel Strong, and Robert Bromley

Vol. 20 (2010), pp. 1-19

Abstract: It has been said that accounting faculty should teach theory and let students figure out how to apply the theory in the real world. This argument assumes that students arrive with technology skills sufficient to serve as a base for their college and even their professional careers. This paper uses survey methods to analyze the technology skills of undergraduate accounting students to determine their technological strengths and weaknesses. With this information, it is possible to gain a more accurate undergraduate student technology profile. We find that a large fraction of students are not proficient in requisite technologies even after completing the majority of their undergraduate accounting course work. We believe this supports the argument that the accounting curriculum would benefit from an increase in technology training. The technologies students were most interested in learning were tax software, small business accounting, generalized audit software and spreadsheets.

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Enhancing Student Performance in Managerial Accounting: A Laptop-Based Active Learning Approach

Essam Moustafa and Khaled Aljifri
Vol. 19 (2009), pp. 111-125

Abstract: The main purpose of this study is to empirically examine the effect of a learning approach that combines active learning activities with educational technology tools. This study was conducted in a Middle-Eastern country where English is the second language. Data was collected through a document study technique. A one-group pretest-post-test design and a post-test-only control group design were conducted using random groups of students. The experiments were conducted in three different learning environments: the traditional approach (TL), the cooperative learning approach (CL), and the Laptop-Based Active Learning approach (LAL). The study concludes that the LAL approach appears to have a significant positive effect on students' performance compared with the other two approaches.

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The Effects Of PowerPoint Lecture Notes On Student Performance And Attitudes

Hossein Nouri and Abdus Shahid
Vol. 18 (2008), pp. 103-117

Abstract: This paper explores whether providing lecture notes when PowerPoint is used for class presentation affect student performance and attitudes toward instructor. This study was conducted in a classroom setting throughout the semester. The experiment involves two sections of an Accounting Principles II course. The results show that students who did not receive PowerPoint lecture notes indicated that the instructor was more effective and efficient than students who received PowerPoint lecture notes. No differences were found between the two groups in evaluating the instructor on such attributes as preparedness, caring about students, and feedback. The results further indicate that providing lecture notes did not appear to affect students' performance on the exams. Moreover, students' responses to the PowerPoint presentation questions indicated that there were no differences between the section with lecture notes and the section without the lecture notes on such attributes as understandability, dullness, entertainment, and learning effect of the PowerPoint presentation.

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The Effect on Achievement of Using Emerging Technology in the Managerial Accounting Course

Mark Friedman, Avi Rushinek, and Sara Rushinek
Vol. 16 (2006), pp. 1-16

Abstract: Emerging technology gives us the ability to harness the power of the computer as a tool to improve student achievement. A comprehensive managerial accounting case-study, Light (Building

Block of Accounting – A Managerial Perspective, I See The Light), has been created using these emerging technologies to create the following: a unique case for each student, an artificial intelligent grading modular, a twenty-four hours a day, seven days a week high speed feedback modular capable of providing unlimited feedback, all with no additional instructor resources. We can now provide students with an internet leaning tool never before possible. Based on previous studies, this tool may be able to improve students' attitude and performance. In this study, students downloaded Light from an internet site, http://www.cybertext.com, worked at their own pace and uploaded an answer sheet whenever they wanted feedback. Cybertext graded the students' solution every time they uploaded their work to the server, keeping the latest score as the case study score. A multiple regression analysis of the final exam score on the case study score and the number of uploads the students used was analyzed. This study rejected the null hypothesis stating that this case study has no affect on the student's performance in the final exam score, concluding that it has statistically significant effect on the student's performance in the course's final exam.

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Should High-Low Go: An Analysis Using the Bootstrap

Jon Woodroof, Terry Ward, and Bill Burg
Vol. 15 (2003) , pp. 1-13

Abstract: In order for managers to be able to estimate break-even numbers for budgeting purposes, historical total costs must be able to be separated into their fixed and variable cost components. There are generally two methods for teaching this: the high-low method, and the method of least squares regression. The high-low method is considered theoretically inferior to the method of least squares, yet it continues to be taught in accounting courses. The argument for its continuation has been that it is "quick and easy". However, with the proliferation of electronic spreadsheets, this advantage can also be attributed to the method of least squares. The high-low method's continued coverage in accounting textbooks would seem to indicate that educators feel that the results generated by each method are not significantly different.

This paper compares these methods by using a bootstrapping technique. Bootstrapping facilitates the simulated generation of entire distributions from a sample and allows statistical comparisons to be made between the distributions. The results of this study indicate that the high-low method, while easy to use, may be giving results that are significantly different from results obtained from regression. Because students now have the ability to do regression easily and inexpensively using a spreadsheet, and because of the theoretical shortcomings of the high-low method, it may be that educators should discontinue using and teaching the high-low method altogether.

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Teaching in a Multimedia Cost Accounting Classroom: Do Learning Styles Matter?

Stacy Kovar and Kay Zekany
Vol. 13 (2001), pp. 1-24

Abstract: This study examines the relationship between students' learning styles and their satisfaction, confidence, and performance in a multimedia-enhanced, junior-level cost accounting classroom. Understanding this relationship is an important step toward understanding how learning occurs in different multimedia environments and, therefore, how instructors can utilize multimedia tools best to further student learning.

Marshall and Merritt's (1986) Learning Style Questionnaire (LSQ) is used in this study to measure learning style instead of Kolb's more popular, but problematic, Learning Styles Instrument. Our analysis indicates that the LSQ has very promising statistical properties warranting more complete validity testing.

The findings of the hypothesis tests indicate a weak relationship between students' learning styles and their confidence in their accounting knowledge, skills and abilities. Specifically, students with the converger learning style exhibited higher confidence than other learning styles. No relationship was found between learning style and satisfaction or performance in the course, suggesting that students of different learning styles are reasonably successful at adapting to a multimedia cost accounting environment.

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Improving Accounting Students' Perceptions about the Importance of Writing

Dorothy Feldmann and Catherine Usoff
Vol. 13 (2001), pp. 1-13

Abstract: In response to numerous calls from the accounting profession, many accounting professors include writing assignments in their classes. Although there are several articles that recommend how writing assignments can be integrated in the accounting curriculum, there is no evidence on how these assignments might affect students' attitudes about the importance of communication skills. For accounting students to heed attempts to improve their writing skills, they must value proficiency in that area. The current study measures students' perceptions of the importance of writing, at the beginning and end of the semester in a cost accounting course. Each of four groups of students were treated differently with respect to how a particular writing assignment was administered. The only group who demonstrated a significant increase in the perceived importance of writing skills were students who completed one management summary (compared to four summaries required of the other three groups), but were given two chances to revise the summary after receiving their initial grade and extensive comments from the instructor. The results indicate that to improve students' motivation to improve their writing skills, we should devote attention to the process of improvement rather than just assigning more writing assignments in accounting classes.

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An Integrative Approach to Teaching Advanced Cost Accounting

Ida Robinson-Backmon and Akhilesh Chandra
Vol. 11 (1999), pp. 1-19

Abstract: This paper discusses an approach for an undergraduate advanced cost accounting course that is based on a model which integrates both the American Assembly of Collegiate Schools of Business (AACSB) required topics and areas of knowledge from the liberal arts core, business core and technical (accounting) core. The paper also describes the current state of advanced cost accounting courses in AACSB-accredited accounting programs. The survey results suggest, not only that there is an increasing preference to offer a second cost accounting course, but that the integration of knowledge is a primary reason for including such a course in the curriculum. Additionally, the paper illustrates teaching strategies and project examples that may be useful to accounting departments currently modifying course curricula and to cost accounting instructors desiring a more versatile cost accounting curriculum.

This paper clarifies the meaning of the variables employed in the traditional algebraic method for solving the overhead cost allocation problem, thus solving the puzzle of the enlarged service department costs. A new set of equations is then developed which models the problem in amore natural way, eliminating altogether the puzzle of inflated service department costs. The new equations, in effect, define service department costs as being the sum of all costs allocated from a given service department to any and all revenue departments during an infinite series of intermediate allocations.

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A Clarification of the Algebraic Method of Reciprocal Cost Allocation

Frank L. Jennings and Steven M. Day
Vol. IX, Number 2, Fall 1997, pp. 130-141

Abstract: A system of algebraic equations is often used to solve the overhead cost allocation problem in a fully reciprocal manner. The solutions for the costs associated with service departments that develop from those equations sum to an amount greater than the total original costs associated with the service departments. This fact has resulted in varying interpretations of these solutions in different accounting literature sources.

This paper clarifies the meaning of the variables employed in the traditional algebraic method for solving the overhead cost allocation problem, thus solving the puzzle of the enlarged service department costs. A new set of equations is then developed which models the problem in amore natural way, eliminating altogether the puzzle of inflated service department costs. The new equations, in effect, define service department costs as being the sum of all costs allocated from a given service department to any and all revenue departments during an infinite series of intermediate allocations.

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Teaching the Reciprocal Method of Service-Department Cost Allocation Using a Spreadsheet Approach

Kathryn Savage and Nancy L. Wilburn
Vol. IX, Number 2, Fall 1997, pp. 142-155

Abstract: In spite of the fact that the reciprocal method for service-department cost allocations is theoretically preferred and is the method recommended by the Cost Accounting Standards Board, the computations associated with the method may often be omitted in the classroom due to their perceived complexity. This paper presents a spreadsheet approach to the reciprocal method of service-department cost allocation that can be taught without requiring students to solve simultaneous equations or manipulate matrices. Several extensions to the basic assignment are also demonstrated.

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A Comparison of Information Systems Coverage in the CPA, CIA and CMA Examinations for the Period 1987 - 1994

Michael D. Akers and Lloyd D. Doney
Vol. IX, Number 1, Spring 1997, pp. 82-92

Abstract: In recent years, three major accounting professional organizations, the American Institute of Certified Public Accountants (AICPA), Institute of Management Accountants (IMA) and Internal Auditors Institute (IIA) have considered and issued statements on the body of knowledge deemed necessary for practice as a Certified Public Accountant, Certified Management Accountant and Certified Internal Auditor. In each instance, knowledge and skills in information systems technology were included. This is not surprising, in view of the fact that changes in technology have dramatically altered the way in which accounting data is gathered, processed, stored, accessed and reported.

Each of these professional organizations also requires or recommends the passing of an organization-sponsored certification examination for entry into or recognition within the various practice areas. While the examinations are not the only means of assessing the knowledge and skills necessary for certification, they are an important tool in evaluating the extent of the qualifications presented by a candidate. In view of the above, one may postulate that the certification examination, in each instance, would include coverage of the areas of knowledge included in the prerequisite body of knowledge. In particular, since each of the professional groups cites information systems (IS) knowledge as an important knowledge component, one would expect to observe test items addressing current IS in each

exam.

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Adapting the Net Present Value Analysis for Automated Capital Budgeting Projects

Peter J. Poznanski and Walter B. Moore
Vol. IX, Number 1, Spring 1997, pp. 93-99

Abstract: Calculating the net present value (NPV) using traditional techniques, can be inappropriate for evaluating advanced automated projects, such as robotics or flexible manufacturing systems. Insightful analysis to assist in making the capital budgeting decision can be gained by considering four important factors. These factors are: (1) the reinvestment rate may differ from the discount rate (cost of capital), (2) discrete discounting and compounding may be inappropriate, (3) intermediate salvage values may yield greater intermediate NPVs when compared to the final NPV, and (4) risk or uncertainty can be present thereby affecting the probability of occurrence of the cash flows. This paper addresses the implementation of these factors and provides an example useful for the classroom.

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Beyond Flexible Budgeting: Performing Stochastic Simulations With A Spreadsheet Add-in

Fred Nordhauser and Chak-Tong Chau
Vol. IX, Number 1, Spring 1997, pp. 100-114

Abstract: The purpose of this paper is to demonstrate an effective method for instructing flexible budgeting beyond the standard cost or management accounting textbook treatment of this topic. Instead of investing substantial time and money in learning a high-end simulation program, students may find it more convenient to develop a simulation within already familiar spreadsheet software such as Lotus 1-2-3 and Excel. The recently developed spreadsheet add-ins are easy to learn and well-suited to an extension of flexible budgeting concepts.

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Allocation of Variances Under a Standard Cost System

Dexter E. Gulledge and Angela H. Bell
Vol. IX, Number 1, Spring 1997, pp.115-134

Abstract: Although allocation of significant cost variances is required by GAAP, IRS regulations and CASB standards, little or no guidance for determination of significant "materiality" standards exists in the current literature. This guidance deficiency increases the importance of accurate allocation procedures in order to minimize possible questions of improper treatment and/or disclosure of variances in the financial statements. Methodologies for allocation of variances under both FIFO and average cost flow assumptions are developed and demonstrated to be superior to those in most cost accounting textbooks. A review of several cost texts reveals a consistent lack of conformity with the suggested methodology, many times combined with a superficial treatment of the topic.

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A Method To Illustrate the Effect of Fixed Overhead Costs Upon Earnings Under Absorption Versus Variable Costing

J. Harrison McCraw and Bruce M. Bird
Vol. IX, Number 1, Spring 1997, pp. 135-144

Abstract: The traditional presentation of income differences between absorption and variable costing typically relies upon the preparation of detailed income statements. Varying denominator, production and/or sales levels can complicate the earnings reconciliation process. This paper focuses upon a method that helps clarify the income reconciliation process under absorption versus variable costing. This method concentrates on fixed overhead costs "expenses" in cost of goods sold as opposed to the deferral or release from inventory of such costs under absorption costing.

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Instructional Case: Griffen Textile Company

Richard H. Tabor and Sarah D. Stanwick
Vol.VIII, Number 2, Fall 1996, pp. 122-145

Abstract: This instructional case presents students with comprehensive information about a textile manufacturing operation. The case has specific requirements related to cost accumulation, cost allocation, and product costing. Students are required to assume the role of the cost accountant and to compare the costing approach used by Griffen Textile Company to activity-base costing. Finally, students are presented environmental information that relates to the company and are required to determine both the ethical and accounting implications of the information.

This case is suitable in a cost accounting or managerial course at the undergraduate or graduate level. The case requirements allow the instructor the opportunity to enhance students' analytical problem solving, oral and written communications, and group problem solving skills. In addition, students can enhance their microcomputer spreadsheet skills as they summarize and analyze the case data and answer specific questions. Accumulating the data on a spreadsheet also allows the students to address any "what if" questions presented by the instructor.

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Terminological Preferences of Management Accounting Academics and Practitioners

Mohamed E. Bayou
Vol.VIII, Number 1, Spring 1996, pp.91-105

Abstract: A lack of terminology standardization can create communication problems between management accountants in academia and practice.

This study analyzes responses to a questionnaire mailed to two samples of management accounting academics and practitioners randomly and nationally selected in the United States. The data analysis of terminological preferences revealed that academics and practitioners differ significantly on the terminology they choose for communication. Management (cost) accounting textbooks also differ widely in their terminology choices. These texts constitute a primary source for many accountants' knowledge, including terminology. The different terminology they promote may have a significant effect on respondents' terminological preferences.

Should this terminology be standardized? Respondents perceived that terminology standardization is currently at a low level and should be upgraded.

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Teaching Spreadsheet Risk Analysis for Capital Budgeting

Dennis F. Togo and Alan H. McNamee
Vol.VIII, Number 1, Spring 1996, pp.172-180

Abstract: This case illustrates risk analysis for a comprehensive capital budgeting project using an electronic spreadsheet with the added-in simulation capability. When stochastic variables replace expected values for a simulation performed on a spreadsheet, the resulting output distribution for NPV provides students with estimates for a range of NPV and the likelihood of occurrence for values within the range. Spreadsheets with the added-in simulation capability enable their users to effectively model uncertainty and to better perform risk analysis.

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Management Accounting Education for Executive Master of Business Administration Students: A Survey

Horace Harell and Herbert O'Keefe
Vol.VII, Number 1, Spring 1995, pp.91-98

Abstract: This paper reports the results of a questionnaire survey sent to accounting instructors of Management Accounting courses in Executive Master of Business Administration programs. The purpose of the questionnaire is to determine relative importance of a range of topics that could be included in this course and to ascertain the pedagogy used to present the various topics. Executive MBA programs are new and serve different constituencies than the traditional MBA program. This study was conducted to determine how the Management Accounting course is structured and delivered in this newer environment. The results should be of interest to accounting instructors who are presently teaching or planning to teach this course, other faculty teaching in this program, and administrators of these programs.

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Cash Flow Break-even with Timing Patterns

Dennis Shanholtzer and Jay S. Holmen
Vol.VI, Number 2, Fall 1994, pp.76-84

Abstract: The existing cash flow break-even models assume that all revenues are collected during the current period and all of the cash expenses are paid entirely during the current period. A further assumption is that production volume equals sales volume, resulting in no changes in the inventory balance. This paper presents models that relax these assumptions.

The first model presents a simple cash flow break-even when there are receivables and payables balances. The second model incorporates taxes paid or saved in the current period. The third model includes planned changes in inventory. Examples are provided for all three models.

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Regression Diagnostics: A Case Involving High Leverage and Extreme Influence Data Points

Donald R. Deis, JR., Daryl M. Guffey, William T. Moore
Volume VI, Number 1, Spring 1994, pp. 54-77

Abstract: Research studies undertaken by graduate students in accounting and finance are often based on small samples and use regression analysis. Even though small sample size per se does not invalidate statistical inference, all inferences are based on underlying assumptions and departures from key assumptions may be pivotal in small samples. For example, it is widely acknowledged that small sample studies are particularly vulnerable to the effects of high influence observations, whereas in large samples these effects are likely to be less harmful. In this study we demonstrate several statistical procedures useful in diagnosing high influence observations when ordinary least-squares regression is used. The need for applying these diagnostic devices in small sample studies using regression analysis is highlighted by showing that an actual data set examined recently in a highly visible study contains a

single observation that exhibits such influence that inferences drawn in the study are exactly opposite to findings in previous empirical research, and contrary to theoretical predictions. Interestingly, the observation exhibits no extraordinary behavior when traditional outlier tests are applied; thus we are reminded of the need to exercise more care in diagnosing data sets, particularly when those data sets are small.

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Factors Affecting Performance of CMA's and Accountants in Industry

Philip H. Siegel, John Leavins, and Surrendra P. Agrawal
Vol. VI, Number 1, Spring 1994, pp. 78-87

Abstract: This paper reports the findings of a study carried out to determine the factors that affect performance of CMA's and other accountants working in industry. Information was collected about the qualifications and performance of professional accounting staff from the personnel records of several large industrial companies. Employees were divided into three categories: those in the low, middle and high ranks within the company. Analyses were carried out for the combined sample, as well as for each category separately. It was found that accountants with master's level education, those with internship experience and those with CMA certification tended to occupy higher level positions as compared to those who do not have these qualifications. Furthermore, employees with these qualifications also make faster progress through the organization by being promoted more quickly. CMA certification has an important positive effect, primarily for those with a bachelor's level education only. However, its impact is so large that it shows statistically significant results both for the lower level employees as well as for the combined group. The results of this research differ from the findings of prior study reported in the literature. A number of prior studies have found that employers do not recognize the value of the CMA certification.

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Enhancing Student Awareness of the need for Managerial Thinking in Accounting: Some Survey Results for the Classroom

Robert Capettini, Chee W. Chow, and Adrian Wong-Boren
Vol. VI, Number 1, Spring 1994, pp. 128-143

Abstract: Recently, a consensus has developed that accounting curricula should emphasize more managerial thinking - enhancing student understanding that accounting practice does not operate in a vacuum but rather has to exist within the broader business environment. This paper presents some survey results on product costing systems which can be used to reinforce the importance of managerial thinking in accounting practice. Because survey results are based on a large number of real world organizations and can be presented relatively quickly, they can be useful supplements to textbook examples and company-specific cases in increasing student appreciation of a topic's importance or relevance.

The survey results revealed that numerous firms' product costing systems had many symptoms and/or potential causes of being obsolete (i.e., there was little congruence between the costing system and the firm's current manufacturing technology and/or competitive strategy). Additionally, there was a positive relationship between many of the symptoms and the causes. This article shows how these findings can be used in class to reinforce that the accountant needs to understand both the organization's internal operations as well as its environment if s/he is to supply up-to-date, relevant information to the firm's decision makers.

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Instructional Case: "CBS News: Should Television Network News Divisions Be Profit Centers?"

Robert Bloom and Jeffrey Kantor
Volume V, Number 2, Fall 1993, pp. 81-98

Abstract: This case deals with the financial accountability of television network new divisions and the distinction between a "cost" center and a "profit" center, focusing in particular on CBS News with application to the news divisions of the other major television networks as well. In contrast to the other divisions of TV networks, the news divisions clearly provide service. As a part of major business organizations, the news divisions ought to be financially accountable and viable to the networks. Otherwise the news divisions conceivably could become overstaffed, ineffective, and inefficient. This is the dilemma underlying the case, which is suitable for use in an undergraduate Cost Accounting or Advanced Managerial Accounting as well as in a graduate Managerial Accounting course.

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An Alternative Method of Variance Analysis Instruction

Kenneth J. Smith
Winter 1991, pp. 75-94

Abstract: The purpose of this study is twofold. First, it compares and contrasts the traditional method of variance analysis instruction as presented in a majority of cost accounting textbooks with an alternative instructional method. Second, it attempts to assess, by a classroom experiment, whether instructors can enhance student comprehension of standard cost concepts by teaching variance analysis using the alternative approach, herein termed the Vertical method. The Vertical method is descriptive of this format's vertical presentation of variance analysis calculations, as opposed to traditional formats which emphasize variance calculations along a horizontal axis. Unique characteristics of the Vertical approach are that it integrates fixed and variable factory overhead variance calculations into a single formula; and conceptually integrates the preparation of journal entries with the calculation of variances. Analysis of covariance models was utilized to test the relative effectiveness of the Horizontal versus Vertical instructional approaches. Preliminary analyses utilized student exam scores in specific standard cost topics as the dependent variable, instructor and preknowledge as the discrete independent variables, and grade point average as the covariate. However, as instructor and preknowledge were measured to have an insignificant impact on student exam scores, they were dropped from the final analyses. The final results indicated that students in the Vertical sections achieved significantly higher multiple choice, variance calculation, and journal entry preparation scores than did students in the Horizontal sections, even after controlling for the significant impact of grade point average.

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A Common Sense Approach to Teaching Variance Analysis

Chee W. Chow
Spring 1988, pp. 42-48

Abstract: Variance analysis is an important topic in practice. Hence, it is important for students to understand its underlying reasoning. Only with this understanding can users adjust to the divergent demands and circumstances under which variance analysis may be applied. This article shows that variance analysis can be presented as an exercise in common sense in conjunction with the formulas and diagrams that are popular in accounting texts. By showing that the common sense (non-formula) and formula approaches are really different methods of presenting the same ideas, these two modes of presentation can be rendered mutually reinforcing. The result is likely to be better understanding and more permanent retention of the subject matter.

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The Content of Managerial Accounting Curricula

Michel A. Robinson and M. Edgar Barrett
Spring 1988, pp. 49-60

Abstract: This study examines contracts between HMOs and Primary Care Physicians. These contracts represent one important component of HMOs' management control systems. I argue that HMOs design contracts to minimize agency costs that arise from the physician moral hazard problem. The agency costs and resulting HMO-physician payment arrangements depend on an HMO's organizational form, customer mix, and environment. Physicians can work as HMO employees or as independent contractors operating individually or in group practice. These features, together with the HMO ownership structure, determine the HMO's organizational form. The level of Medicare enrollment characterizes the HMO's customer mix. The empirical results presented in this study are generally consistent with the theory.

Keywords: moral hazard; agency costs; contracting; healthcare

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Computer Integration in the Undergraduate Cost Accounting Course

Mehmet Kocakulah and Daniel Wade
Spring 1988, pp. 129-136

Abstract: No abstract is available for this article.

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Variable Costing and Absorption Costing: Format versus Substance

Patrick B. Mckenzie and Eugene H. Sauls
Fall 1988, pp. 84-91

Abstract: Most cost accounting textbooks use the contribution margin format for the income statement when presenting variable (direct) costing and use the gross margin format for absorption (full) costing. This dual change in both substance and format is unnecessary and is confusing for most accounting students. The purpose of this paper is to illustrate the nature of this problem and to outline a solution that uses the same income statement format for both variable costing and absorption costing.

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