

MOVIE CLIPS TO TEACH ACCOUNTING PRINCIPLES

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MOVIE CLIPS IN ACCOUNTING CLASSES

- Using movie clips creates a fun learning environment in the classroom and helps students remember important accounting concepts.
- Movie clips can be used to illustrate accounting principles for both undergraduate and graduate classes.
- This method of teaching helps visual learners gain knowledge of these accounting concepts.
- No one wants their classes to go like Ben Stein's history class in *Ferris Bueller's Day Off* where all the students are asleep or in a coma.



MOVIE CLIPS – MANAGERIAL ACCOUNTING

- *The Martian*, can be used for two different clips.
- When the astronaut is finding a way to grow potatoes on Mars, this can be used a way to illustrate process reengineering. It shows the importance of finding new ways to improve current processes.
- The astronaut left on Mars takes time to inventory his food supply and come up with a budget so the food will keep him alive until help arrives from Earth. This illustrates the planning and control aspects of budgets and the importance of taking physical inventory counts.



MOVIE CLIPS – MANAGERIAL ACCOUNTING

- In the movie, *The Aviator*, Howard Hughes is developing an aircraft for speed called the H-1 and he has the builders take out the bumps from the rivets to lessen the air drag of the plane and increase speed.
- This can be used as an example of value added and non-value added activities. The rivets were non-value added and were removed.



MOVIE CLIPS – MANAGERIAL ACCOUNTING

- In the movie, *Pearl Harbor*, Doolittle prepare planes for his famous bombing raid on Japan and has many things removed from the planes to make them lighter.
- This is an example of value added and non-value added activities. Everything removed from the planes was non-value added in relation to their mission. The pilots, gas, and the bombs were value added in relation to their mission.
- This particular scene can also be used to illustrate goals that are tough, but attainable.



MOVIE CLIPS – MANAGERIAL ACCOUNTING

- In *The Empire Strikes Back*, Yoda trains Luke in the ways of being a Jedi. Yoda asks Luke to move his ship out of the water and Luke replies, "I will try." Yoda's reply is legendary, "do or do not, there is no try."
- Use this to illustrate the Balanced Scorecard as you have to put considerable effort into it to make it work. There is no "try" if the balanced scorecard is implemented.



- The famous speech from *Braveheart* by William Wallace can be shown to illustrate that you must sell the Balanced Scorecard to make it work across an organization. This can also be shown to motivate the students when coming back after a break.
- In *Moneyball*, the Oakland A's start using mathematical formulas to find the best players for the money for their team. This can be used when examining business decisions. The video shows that you have to use numbers to help make stronger business decisions.
- In the movie, *Skyfall*, James Bond is tested to be able to return to active duty. He fails the tests, but the leader of MI6 still allows him to return to service. This can be used when looking at business decisions and using qualitative means other than just looking at the numbers.

MOVIE CLIPS – AUDITING

- *The Smartest Guys in the Room* is a documentary of the Enron crisis. This can be shown in auditing classes as it illustrates ethics and the tone at the top of the organization when accessing risk.
- In the movie, *Office Space*, some consultants are interviewing employees to learn about what they do at work. Auditors must have an understanding about the business and the environment at the company. They may conduct similar interviews.



MOVIE CLIPS – AUDITING

- Also in *Office Space*, three men work together to plant a program that allows company funds to transfer to their account based on rounding cents. This can be shown to represent how individuals can work together (collusion) to get around internal controls.
- In *Mission Impossible: Ghost Protocol*, Tom Cruise has to get information by breaking into the computer center on a very high floor of the tallest building in the world. This clip can illustrate the importance of having strong, physical internal controls especially in relation to the servers of a business.



MOVIE CLIPS – AUDITING

- In the movie, *Wall Street*, Michael Douglas states "greed is good" in his speech to shareholders. This clip can be shown to illustrate ethics and examining the tone throughout an organization. It can be used to start an interesting classroom discussion about the topic.

