

ACCOUNTING

2015

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Online Courses | Online Tutorials | Simulations

**INDIA
EDITION**

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CASES

Cases, slices of business life, focus on actual problems and decisions facing a company. Students are challenged to put themselves in the protagonist's place and suggest business strategies, tactics, and solutions.

New Cases

7-Eleven in Thailand

7-Eleven is a prominent retail chain in Thailand. In 2011 the earnings per share increased, but the return on equity (ROE) declined and the company had negative working capital. It was necessary to trim the fat, enhance ROE, and focus on strategies for future growth.

Ivey Publishing #W13518

Boston Children's Hospital: Measuring Patient Costs (Abridged)

The case describes a pilot project on using activity-based costing to measure the cost of treating patients. After an overview of Boston Children's Hospital, the case presents process maps and financial data related to patients' office visits to a plastic surgeon for 3 different diagnoses. *Harvard Business School* #914407

The Business School at Ivy State University: Cost Behaviors

Some potentially painful cost reductions will have to be made at the Ivy State University Business School, and the business manager must develop a list of initial cost cuts. To help visualize costs, he uses graphs to understand and communicate which resources should be curtailed. **TN** *Darden School of Business* #UV6746

Diamond Foods, Inc.

This case describes a major accounting scandal at Diamond Foods in 2011 that was triggered by a report by a prominent short-selling research firm. Diamond Foods grew from a walnut farmers' cooperative in 2005 into a branded snack foods manufacturer on the strength of a series of acquisitions. The case covers accounting quality with specific focus on revenue and expense recognition issues. **TN** *Harvard Business School* #113055

Fly Ash Brick Project: Feasibility Study Using CVP Analysis

An entrepreneur in India is planning to set up a fly ash brick manufacturing plant with the capacity to manufacture 4 million bricks. Based on demand, he estimates that 2.4 million bricks can be sold per year, and he wants to determine the project's feasibility using cost-volume-profit analysis. **TN** *Ivey Publishing* #W13543

For-Profit Higher Education: University of Phoenix

This case illustrates the business model of for-profit education providers and applies the concept of matching to the underlying economics of business. This case also highlights the bad debt expense using the allowance method and introduces students to the income statement. **TN** *Harvard Business School* #114024

Mama J's Marmalade

The CEO of a marmalade manufacturer must update accounting records for the fiscal year. He gathers the previous year's financial statements and a list of cash receipts and disbursements for the current year in order to perform a financial analysis.

TN *Ivey Publishing* #W14054

Santaló SA

Santaló SA is a multidivisional company with sales offices in several European countries and manufacturing plants in others. The management control system has been badly designed. Students must first identify the problem and then provide a solution in light of an accountant's recommendation that no changes be made. **TN** *The Crimson Group* #TCG029

Showdown at Cracker Barrel

Activist investor Sardar Biglari has acquired nearly 10% ownership in the Cracker Barrel restaurant chain. He believes that the board and senior management have failed and the company has underperformed relative to its peers. When he is denied a seat on the board, Biglari initiates a proxy fight in an attempt to win a board position and change the direction of Cracker Barrel's strategy. **TN** *Harvard Business School* #114026

Tech Mahindra and the Acquisition of Satyam Computers (A)

Tech Mahindra is owned by the Mahindra Group, a multi-industry company with a diverse stable of businesses. Tech Mahindra has decided to acquire a controlling stake in Satyam Computer Services, a troubled Indian IT company that has been managed by a government-appointed board. *Harvard Business School* #114049

Popular Cases

A Letter from Prison

Stephen Richards, the former global head of sales at Computer Associates, Inc., is serving a 7-year prison sentence for financial fraud. In the case, Richards responds to questions about managerial responsibility and the manipulation of financial performance in a letter written to a graduate student. **TN** *HBS Premier Case Collection* #110045

"This is a great case that I used in my MBA managerial accounting class to finish the semester by focusing on the ethical issues faced by management."
—Review on the HBP for Educators web site*

Body Benefits

The proprietor of a day spa must decide whether to purchase a microdermabrasion machine. This differential analysis case will test students' abilities to identify costs that are recurring cash flows and costs that are investments, calculate working capital investments, differentiate between relevant and nonrelevant costs for a differential analysis, and conduct a sensitivity analysis. **TN** *Ivey Publishing* #905B01

Classic Pen Co.: Developing an ABC Model

Classic Pen has diversified from its core blue and black pen business by introducing new specialized colors. But costs have risen, and margins on blue and black pens are decreasing. The controller turns to activity-based costing (ABC) for an explanation.


TN *Harvard Business School* #198117

Codman & Shurtleff, Inc.: Planning and Control System


This case includes a detailed description of the planning and control systems at Johnson & Johnson. It focuses on managers in one subsidiary and how they revise budget targets and illustrates intensive strategic and financial planning in a large, decentralized company.

TN *Harvard Business School* #187081


Compagnie du Froid, S.A.

The owner of an ice cream company must evaluate the performance of 3 regional businesses. Students must flex the budget by seasonal temperature; calculate revenue, volume, price, and efficiency variances; analyze the effects of transfer prices; and calculate return on investment. In addition, the owner considers how to set strategic boundaries and how to compensate his managers.  *Harvard Business School* #197085

Customer Profitability and Customer Relationship Management at RBC Financial Group (Abridged)

The Royal Bank of Canada uses customer relationship management and customer profitability tools to gain competitive advantage in Canada's crowded financial services market. The case presents 2 pricing and customer management issues: one from the point of view of the vice president of customer relationship marketing and the other from a line manager's perspective.  *Harvard Business School* #102072

Microsoft's Financial Reporting Strategy


This case explores Microsoft's overall financial reporting strategy by examining the company's treatment of two accounting issues—software capitalization and revenue recognition. For both issues, the company selects accounting methods that are relatively conservative.  *Harvard Business School* #100027

Salem Telephone Co.

A computer subsidiary appears to be unprofitable. Managers must determine whether it is actually unprofitable and consider whether changes in prices or promotion might improve profitability. Allows clear separation of variable costs from fixed costs.

 *Harvard Business School* #104086

Seligram, Inc.: Electronic Testing Operations

This case explores the obsolescence of a cost system when technology changes. In particular, it asks students to increase the number of cost center and allocation bases. The firm moves from a single-center, direct labor-hour system to a 3-center, direct labor-hour and machine-hour system.  *Harvard Business School* #189084

Traveling Thai Ltd.

A company that has a fleet of food trucks serving Thai food has issued bonds twice since its incorporation. Because the company has reached a level of maturity and is in the sixth year of operations, it is able to recall a portion of the bonds. The other bonds mature. Students are asked to record the transactions related to these bonds. *Ivey Publishing* #W12116


→ [Find more cases at hbsp.harvard.edu](https://hbsp.harvard.edu)

Brief Cases

Rigorous and compact, Harvard Business School Brief Cases present realistic management challenges for students to discuss. Audio versions are available for select Brief Cases to aid in student preparation.

Biovail Corporation: Revenue Recognition and FOB Sales Accounting

Biovail Corporation, a major Canadian pharmaceutical company, announces that it will miss its quarterly earnings target by \$25 million to \$45 million. The company blames \$10 million to \$15 million of the shortfall on a truck accident that occurred on the last day of the quarter.

 #4011 

Danshui Plant No. 2

A plant in southern China has a contract to assemble 2.4 million Apple iPhones. Three months into the contract, the plant is operating at a loss. The plant manager analyzes the budget and considers whether changing from a static to a flexible budget can help uncover the performance problems. **TN** #913525

Depreciation at Delta Air Lines: The “Fresh Start”

After Delta adopts fair value accounting as part of its “fresh start” emergence from bankruptcy, the company changes its approach to depreciating its aircraft. Introduces students to depreciation policy and the links between accounting policies and financial reporting choices. **TN** #4013

Jimmy Fu and Moog, Inc.: Understanding Shareholders’ Equity

Jimmy Fu is interviewing for a job at Moog, Inc. The vesting and termination language for the stock plan in the job offer leads Jimmy to investigate the shareholders’ equity section of the Moog balance sheet, and he finds more activity than he expects. **TN** #4203

Luotang Power: Variances and Cost Allocations

The general manager of a coal-fired power plant in central China prepares for a presentation to the board of directors. He believes his company performed well in the previous year in several key metrics, but the performance is not reflected in the financial results. **TN** #913533

Lyons Document Storage Corporation: Bond Math

A manager must consider the possible consequences of the refunding of bonds issued in 2000 when interest rates were higher. Students must calculate the present value of interest and principal payments. **TN** #3215

Merrimack Tractors and Mowers: LIFO or FIFO?

A CFO proposes changing from LIFO to FIFO to maintain earnings growth, but the plan has income tax consequences. The case demonstrates that firms often have choices about accounting policies. **TN** #3217

The Talbots, Inc., and Its Subsidiaries: Accounting for Goodwill

Focusing on the firm’s acquisition of J. Jill, the case demonstrates what goodwill is, how it originates, how it is measured at acquisition, and how it is amortized or impaired. Audio version available. **TN** #3254

→ [Find more Brief Cases at hbsp.harvard.edu/list/brief-cases](https://hbsp.harvard.edu/list/brief-cases)

Multimedia Cases

Now available online, multimedia cases put students in the center of business dilemmas by bringing concepts to life with animated charts, audio, and video segments. Premium Educators can see a Free Trial of each case online.

Enterprise Risk Management at Hydro One

Canadian energy giant Hydro One was an early adopter of Enterprise Risk Management. The company anticipated new threats and opportunities in the past, but the CEO believes that the company’s risk profile has changed. **TN** *Harvard Business School* #110707

The Future of Financial Reporting

In 2007, the SEC chairman invites Robert C. “Bob” Pozen to chair an advisory committee of experts to explore two changes to GAAP. Students must put themselves in the shoes of Pozen and make actionable recommendations on the future of fair value accounting and principles-based accounting. **TN** *Harvard Business School* #110701

→ [Find more multimedia cases at hbsp.harvard.edu/list/elearning](https://hbsp.harvard.edu/list/elearning)

ARTICLES

Articles from *Harvard Business Review* and other renowned journals provide up-to-the-minute ideas from the best business thinkers.

New Article

A Cheaper Way to Do IPOs

Initial public offerings are expensive, and many owners turn to M&A instead. But a little-understood mechanism known as a tax receivable agreement can offset the high costs of an IPO offering. Investment banks and private equity firms are already using this tool; other companies should too. *Harvard Business Review* #F1311B

Popular Articles

Audit Committees Can't Add

University of Chicago's Roman Weil charges that many audit committee members are financially illiterate—and he has the test results to prove it. *Harvard Business Review* #F0405D

The Hollow Science

The financial meltdown made clear that the executives of many financial institutions were operating with inadequate or distorted information about values and risks of their firms' assets. Business scholars need to begin exploring the interior of leading-edge companies to provide detailed, qualitative case studies. *Harvard Business Review* #F1105E

Just the Facts (and Forecasts)

By definition, forecasted numbers in a financial statement involve educated guesses, but that's not always clear in the statement itself. To reduce the legal liability for off-the-mark predictions, a proposed new model for financial statements clearly distinguishes hard numbers from forecasts. *Harvard Business Review* #F0406D

One World-One Accounting

Historically, companies have been required to produce financial statements based on country-specific financial reporting standards. This article explores the different accounting methods used for financial statement reporting around the globe and analyzes the concept of all businesses adopting the same set of rules. *Business Horizons* #BH354

Turn Your Budgeting Process Upside Down

Rather than highlight short-term accounting profits, budgets should emphasize future cash. That, as Warren Buffett knows, is where a company's growth potential lies. Changes as simple as replacing the word “budgets” and revising the format of budget reports can put you on a growth footing. *Harvard Business Review* #F0407B

Why “Fair Value” Is the Rule

The membership of the Financial Accounting Standards Board has shifted to include more members from the financial services industry. As a result, the long-standing practice of keeping books at historical cost is also shifting to the use of fair value accounting.

Harvard Business Review #R1303H

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SIMULATIONS

Online simulations present real-world management challenges for students and encourage classroom interaction and discussion. Results are available immediately for a comprehensive debrief session. All simulations include a detailed Teaching Note.

Finance Simulation: Capital Budgeting

In this single-player simulation, students assume the role of a member of the capital committee at a high-end doll manufacturing company. Students review 27 different proposals over 5 simulated years to decide which projects to fund across the company's three divisions. Ultimately, students must develop a capital budgeting strategy and choose projects with the greatest impact on the firm's profitability.

Seat Time: 60–90 minutes. **TN** #3357

“I prefer this simulation to the case approach because students can learn by doing and because it provides instant feedback to learn from.”

—Simulation review from HBP web site*

UPDATED Working Capital Simulation: Managing Growth V2

In this single-player simulation, students act as the CEO of a small business that distributes vitamins. They must choose to invest in growth opportunities while also considering working capital requirements and improvements to cash flow. A successful strategy requires an understanding of the relationships among the financial statements. The second release of this simulation adds an optional financing decision for students, a new metric tracking the firm's equity value, and a new optional problem set. Seat Time: 60 minutes. **TN** #7070

→ [Find more simulations at hbsp.harvard.edu/list/simulations](https://hbsp.harvard.edu/list/simulations)

ONLINE COURSES

Available in Sections. Online Courses introduce complex subjects and can be used in advanced undergraduate business courses, used as prematriculation requirements for MBAs, or assigned as homework over a semester or year. Online courses are available as complete courses or in sections.

Finance Online Course

This course introduces core concepts in Finance ranging from ratio analysis to valuation and from pro forma estimating to capital structure. The story line provides a meaningful and engaging context in which students learn the material. Seat Time: 13–15 hours. **TN**

- Complete Course #208719
- Introductory Section #6000

Financial Accounting

The course teaches students how accounting systems are used to record the day-to-day economic activities of a business. Special emphasis is given to understanding accounting terminology. Seat Time: 18–22 hours. **TN**

- Complete Course #105708
- Introductory Section #6002
- Advanced Section #6003

Mathematics for Management

Following the story line of several family-owned businesses, students learn how to apply math concepts to solve problems, analyze data, and predict outcomes.

Seat Time: 12–20 hours. **TN**

- Complete Course #3350
- Algebra Section #6004
- Calculus Section #6006
- Statistics Section #6007
- Probability Section #6008
- Finance Section #6009

Quantitative Methods

Set in a Hawaiian resort, this course teaches statistics and regression analysis from a management perspective. Students develop statistical models for making better business decisions. Seat Time: 20–50 hours. **TN**

- Complete Course #504702
- Regression Section #6012

“The Quantitative Methods Online Course is a perfect support for teaching Quantitative Analysis.” —Online Course review from HBP web site*

NEW! Spreadsheet Modeling: Excel 2013

This course shows students how to use Microsoft Excel 2013 as both a reporting tool and a modeling tool for solving business problems. It is appropriate for beginning and advanced users of Excel. Seat Time: 10–20 hours. **TN**

- Complete Course #9052
- Introductory Section #9053
- Advanced Section #9054

Spreadsheet Modeling: Excel 2007 also available. Complete Course #3252

→ Find more Online Courses at hbsp.harvard.edu/list/online-courses

ONLINE TUTORIALS

Online tutorials allow students to learn basic concepts outside of class, freeing up class time for other learning objectives. Each tutorial requires approximately 2 hours to complete, depending on students' abilities and backgrounds.

Alternative Choice Decision Analysis

Students learn how to use information on costs and revenues to decide among possible future courses of action. The tutorial presents two case examples of differential cost analysis.

TN #105706

Buying Time

The tutorial covers the key concepts related to cash flows occurring in different time periods, including present value, future value, compound interest, annuities, and net present value. #104708

Cost-Volume-Profit Models

Students use the cost-volume-profit model to determine profit at various levels of unit volume and learn how to calculate a break-even point. The tutorial includes explanations of fixed, variable, and semi-variable costs and their roles in building and interpreting cost-volume-profit models. **TN** #105705

Harvard Manage Mentor: Budgeting Module

Students learn about the budget process, different types of budgets, new techniques and approaches, and common budgeting problems. This guide features easy-to-use budget templates for fast implementation of concepts. #9000

Internal Control Process

Introduces the internal control process by detailing its five components: the internal control environment, risk assessment, internal control activities, information and communications, and monitoring. **TN** #107705

Introduction to Cost Accounting Systems

This tutorial covers the basics of cost system design and demonstrates how costs are assigned to cost objects. Key concepts include direct and indirect costs, two-stage allocation, cost pools, and cost drivers. **TN** #105701

Introduction to Responsibility Accounting Systems

Responsibility accounting systems generate financial and related information about the activities of a company's responsibility centers. Lessons include budgets, performance reports, variance reports, and transfer prices. **TN** #105703

→ Find more online tutorials at hbsp.harvard.edu/list/elearning

BOOKS & CHAPTERS

Individual chapters may be integrated into course materials, while books may serve as primary class texts. Many academic titles from Harvard Business Review Press are now available as eBooks. Each title is available as a PDF and comes with a full-text Educator Copy available to registered Premium Educators on the HBP for Educators web site.

Books

The Balanced Scorecard: Translating Strategy into Action

The Balanced Scorecard translates a company's strategy into a set of 4 performance measures. These measures offer a balance between short- and long-term goals and objective and subjective measures.

Available as an eBook and in chapters. Harvard Business Review Press. #6513

Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal

Based on a 10-year examination of control systems in over 50 U.S. businesses, this book by Robert L. Simons broadens the definition of control and establishes a critical bridge between the disciplines of strategy and accounting and control.

Available in chapters. Harvard Business Review Press. #5592

Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits

Many executives who try to implement ABC on a large scale find the approach limiting and frustrating. The authors demonstrate how to implement time-driven activity-based costing (TDABC), an easier and more powerful way to implement ABC than traditional methods.

Available in chapters. Harvard Business Review Press. #1711

Chapters

Cost and Strategy

This chapter outlines the 4 questions that a manager must ask about the business to determine the actual cost, planned cost, potential for performance improvement, and integration of this information into the strategic plan. It covers cost analysis in the context of Porter's five forces and examines the relationship between financial accounting and management accounting. From *Strategic Cost Analysis* #BEP211

Introduction: Strategy, Organizations, and Control

Understanding how to control empowered organizations in highly competitive markets is important for both theorists and practicing managers. In this chapter, the author introduces a new, comprehensive theory for controlling business strategy, illustrating how managers gain control of strategy using four basic levers.

From Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal #2411BC

Information for the Longer View: What Managers Need to Know

The time horizon is a primary factor in defining what types of information are used by managers. Daily control of operations calls for different data and information than long-range analysis and planning. This chapter discusses the nature of information used in controlling production, sales, and marketing over a longer time period.

From The Information Mosaic: How Managers Get the Information They Really Need #8265BC

Overview of Financial Accounting

This chapter presents a broad introduction to the purposes of financial accounting. It explores the various financial statements and their respective purposes and components. It then covers the accounting process with a comprehensive example illustrating the impact that various transactions and events have on the accounting equation framework. From *Financial Reporting Standards* #BEP166

→ Find more books and chapters at hbsp.harvard.edu/list/books-chapters

COURSE MODULES

Course modules offer a road map to the best teaching materials, with recommendations on how to organize them. Each module suggests 4 to 6 items plus some alternate suggestions. Popular modules in Accounting include the following:

- Activity-Based Costing and Activity-Based Management
- Asset Accounting and Revenue Recognition
- Cost Information for Decisions
- Introduction to Cost Accounting
- Liabilities, Cash Flows, and Stockholders' Equity

→ Find more course modules at hbsp.harvard.edu/list/course-module

Case Startup Kits

CASE RECOMMENDATIONS FOR INSTRUCTORS NEW TO CASE TEACHING

The Case Startup Kit is designed to help aspiring case teachers begin using cases in their courses. Each kit recommends 8 to 10 cases that are ideal to use as a “first case” for instructors new to case teaching.

The cases recommended in each kit are selected for their brevity, ease of use, and teachability. Most cases are compact—fewer than 15 pages—and all are accompanied by a Teaching Note that provides instructional guidance. Case Startup Kits are available in 9 disciplines, with more disciplines coming soon.

Case Startup Kits include the following case method resources:

- The “Hints for Case Teaching” downloadable PDF
- Video clips providing advice for first-time case teachers
- The Teaching Post Educator Forum, where instructors ask questions and give advice
- The Case Analysis Coach for students new to case learning

Recommended cases for Accounting include:

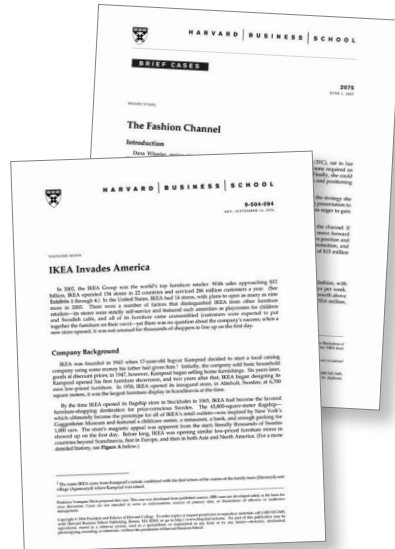
Biovail Corporation: Revenue
Recognition and FOB Sales
Harvard Business School #4011

Domestic Auto Parts
Harvard Business School # 105078

Financial Reporting Problems
at Molex, Inc. (A)
Harvard Business School #105082

Merrimack Tractors and Mowers, Inc.:
LIFO or FIFO?
HBS Brief Case #3217

See the full Case Startup Kit for Accounting:
hbsp.harvard.edu/list/casestartupacct



**Ideal for instructors new to
case method teaching**

**Recommends cases to use as
an instructor's “first case”**

**Includes cases selected for
their brevity, teachability, and
Teaching Notes**

Case Analysis Coach

IDEAL FOR STUDENTS NEW TO CASE LEARNING

The Case Analysis Coach is a self-paced tutorial that offers a concise introduction to the key concepts required for the analysis of business case studies. Delivered entirely online, the tutorial offers a framework that will prepare students for situations including formal presentations, written reports, “cold calls” during classroom discussion, and final exams.

The tutorial requires students to interpret both qualitative and quantitative data and develop short- and long-term action recommendations. It also includes a Case Analysis Worksheet that students can use repeatedly to analyze actual cases assigned for coursework.

Introduction to Case Analysis

Getting Oriented

Identifying Problems

Performing Analysis

Action Planning

The figure to the left describes the general approach to case analysis used in this tutorial. It's by no means the only approach that exists, but it's a worthwhile one to try as you get started.

- Getting Oriented
- Identifying Problems
- Performing Analysis
- Action Planning

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Introduction to Case Analysis

Getting Oriented

Identifying Problems

Performing Analysis

Action Planning

Seat Time:
30-120 minutes
(depending on the
depth of analysis
desired)

#4380

Education for Judgment

The Case Method is sometimes called “Education for Judgment.” This description emphasized a truth about case analysis: You have to make your own judgments about what to do next. What to pay attention to and what to disregard. There's no magic formula, thus no unambiguously right or wrong next step.

At this point, you've gotten oriented and done a careful read, so you've got all the facts “on the table.”

Now what do you do?

This is one of the most difficult moments in case analysis—you need to begin to structure your investigation.

What you do next depends on your own judgment, how you decide to structure your investigation, based on your assessment of how this particular case's structure, and how it has revealed its meaning so far.

Education for Judgement:



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MC187270614