Online Tutorials

Online tutorials allow students to learn basic concepts outside of class, freeing up class time for more engaging discussions. The content comes out of the MBA curriculum at Harvard Business School, created by renowned thinkers and authors. Designed to be brief and accessible, each tutorial requires approximately two hours to complete, depending on students’ ability and background.

ACCOUNTING TUTORIALS

ABC Pen Factory Tutorial
Robert S. Kaplan
An introduction to activity-based cost systems. The initial segment reveals the managerial problems created by a traditional, labor-based cost system when a company adds variety to its product line. A simple activity-based cost system is constructed to capture the cost of setups and inspections and then to assign them more accurately to the new specialty product.
#103704

Alternative Choice Decision Analysis
David F. Hawkins, V.G. Narayanan, and Jacob Cohen
Students learn how managers use information on costs and revenues to decide between future alternative courses of action. The tutorial presents two case examples of differential analysis. The first, a make or buy decision, examines two alternatives in which only costs vary. The second presents a situation in which both revenues (changes in price and volume) and costs (including fixed costs) change. Both analyses allow students to act as managers and conclude which of several alternatives yields the greatest differential profits.
#105706

Buying Time
Robert S. Kaplan
Covers the key concepts related to cash flows taking place in different time periods. Topics covered include: present value; future value; compound interest; annuities; and net present value. Students learn how to make calculations using both mathematical equations as well as the corresponding Excel functions.
#104708

Cost-Volume-Profit Models
David F. Hawkins, V.G. Narayanan, and Jacob Cohen
Covers fixed, variable, and semi-variable costs and their role in building and interpreting cost-volume-profit models. Introduces the cost-volume- and contribution-volume-profit models and identifies some of their uses and limitations. Students learn how to determine profit at various levels of unit volume and how to calculate a break-even point. Includes multiple exercises.
#105705

Internal Control Process
David F. Hawkins
Introduces the Internal Control Process by detailing its five components: 1) the internal control environment; 2) risk assessment; 3) internal control activities; 4) information and communications; and 5) monitoring.
#107705

Students can work on tutorials individually or in teams, as homework, or in class.

The process of sampling, adoption, and delivery is simple. Students can access any of our online tutorials on our web site. To preview a tutorial, call our customer service department:
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Online Tutorials

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Introduction to Cost Accounting Systems
David F. Hawkins, V.G. Narayanan, and Jacob Cohen
Covers the basics of cost system design, demonstrating in a clear, step-by-step fashion how costs are assigned to cost objects. Key concepts include direct and indirect costs, two-stage allocation, cost pools, and cost drivers. Includes multiple exercises.
#105701

Introduction to Responsibility Accounting Systems
David F. Hawkins, V. G. Narayanan, and Jacob Cohen
Responsibility accounting systems generate information about a company's responsibility centers—organizational units headed by managers responsible for a unit's performance. The principal components covered are budgets, performance reports, variance reports, and transfer prices. The tutorial walks students through how a responsibility center's actual performance compares to its planned (budgeted) performance and how resources can be transferred from one center to another. Includes numerous exercises.
#105703

Management Control Process
David F. Hawkins
Introduces the Management Control Process by detailing its six components: 1) the management control environment; 2) organizational structure and responsibilities; 3) information and communication; 4) management control systems; 5) incentives; and 6) monitoring.
#107706

Variance Analysis Tutorial
David F. Hawkins and Jacob Cohen
Examines differences between budget expectations and actual costs and revenues, and explains the correct ways to account for those variances. Key topics include flexible budgets and overhead allocation.
#104709

BUSINESS & GOVERNMENT

Principles of Microeconomics for Strategists
Felix Oberholzer-Gee, Pai-Ling Yin, Elizabeth A. Raabe
Reviews microeconomic principles from a business strategy perspective—including supply, demand, and equilibrium—using the digital music industry as context. Also, serves as a foundation for class discussions about business strategy. For use in an introductory microeconomics or strategy course.
#705801

FINANCE TUTORIALS

Pre-Money/Post-Money Valuation
Richard G. Hamermesh, Nitin Nohria, Arleen Ahearn-Cavanaugh, and Sal Darji
Addresses issues surrounding entrepreneurial valuations. Topics include the difference between an implied and a “bottom-up” valuation; the difference between pre-money and post-money valuations; the calculation of pre-money and post-money valuations; and the creation and interpretation of a capitalization table.
#803703

Yield Curves and Bond Ratings Tutorial
William E. Fruhan Jr.
Explains what drives the shape of the yield curve for traded debt securities. It also describes the metrics used by rating agencies to evaluate both corporate and sovereign debt, and presents data that show median values for a number of key rating metrics.
#204712

ORGANIZATIONAL BEHAVIOR & LEADERSHIP

Congruence Model Tutorial
Nitin Nohria and Chris Marquis
This tutorial uses Beer and Tushman's SMA: Microelectronic Products Division (A) case (#400084) to explore O'Reilly and Tushman's congruence model. A series of videos explains the model and a short, interactive case presents the problems facing SMA. Students then answer questions in which they test their understanding of the model, diagnose SMA's problem, and propose solutions.
#407703