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RESEARCH ARTICLE | FEBRUARY 01 2005

Calvados—A Business Game for Your Cost Accounting Course

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Issues in Accounting Education (2005) 20 (1): 63–80.

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<https://doi.org/10.2308/iace.2005.20.1.63>

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Conventional computer-assisted business games are often too complex for university teaching, require too much preparation, and are very time consuming. For these reasons, they are generally only offered parallel to other courses. This article introduces a short business game called Calvados, which can be played without computer support. In terms of content and length, the game can be integrated into the limited time frame of a cost accounting course. As an example, the business game uses the production of French apple brandy and considers relevant costs, opportunity costs, and, in particular, the determination of the optimal internal transfer price. In order to make the use of Calvados as practical as possible, a detailed description of the game and teaching assignments is provided in the article. In addition, the overall arithmetical solution to the tasks dealt with in the business game is introduced using the Lagrange approach.

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American Accounting Association

2005

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eISSN: 1558-7983 **ISSN:** 0739-3172

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