



Accounting

Crème Couture Bridal Inc.: Revenue Segmentation - New!

External pressures from an increasingly saturated industry were forcing the president of Crème Couture Bridal Inc. to contemplate the future of her business. Crème Couture operated as a retail outlet for memorable lifestyle events, selling wedding dresses, bridalwear, formalwear, and various accessories to women of all ages. The president wanted to develop an expansion strategy that would best position Crème Couture for long-term success. Specifically, she wanted to assess the profitability of each revenue segment to determine which segments should be further enhanced or eliminated. She wanted her expansion strategy to align with her long-term goals of attracting more clientele, providing exceptional customer service and increasing net profit.

The Academy: Evaluating Growth Alternatives - New!

The Academy, a local CrossFit gym in Kitchener, Ontario, was determining how best to expand its business in order to continue its growth trajectory in a highly competitive industry. The gym's co-owner and head coach needed to decide whether to invest in upgrading The Academy's existing facility or open a second location. He wanted to complete a qualitative industry size-up, competitive analysis, consumer analysis, and corporate capabilities size-up, in addition to a quantitative size-up, including statement of cash flows and ratios analyses. He required the chosen growth strategy to meet a hurdle rate of 20 per cent. This case is best suited for a managerial accounting or strategy course at the undergraduate level.

The Ontario Fair Hydro Plan: Rate Regulated Accounting and Public Policy - New!

This case explores Ontario's Fair Hydro Plan, a 2017 policy of the Government of Ontario that aimed to reduce consumer electricity rates by borrowing to provide subsidies. This borrowing was to be repaid through increased rates levied on future consumers in the province. This policy was accounted for using the principles of rate-regulated accounting. The impetus for these changes was the rapidly rising electricity rates.

Caribbean Internet Cafe - Best Seller

An entrepreneur is hoping to open Caribbean Internet Cafe in Kingston, Jamaica. He has gathered data on all the relevant costs: equipment, rent, labor, etc. He has also found a partner in the local telephone company, Jamaica Telecommunications Limited (JTL). JTL has provided equity and a long-term loan at favourable interest rates. He is now faced with the task of analyzing fixed, variable and start-up costs, contribution margin, and the concept of break-even to guide his decision.

The Evolution of the Coca-Cola Company's Financial Disclosures - Featured

The Coca-Cola Company, founded in Atlanta, Georgia, in 1886, is an iconic American company that sells its products around the world. As the business and financial reporting context has changed over the decades, the company's financial disclosure practices have also evolved—from its first, two-page, public annual report in 1920 to present-day annual reports that extend to over 150 pages. This note introduces corporate disclosure and the expansion of such disclosures over time. To aid the discussion and contextualize the evolution of corporate disclosure, the note also presents a short history of the Coca-Cola Company and securities legislation in the United States.



Entrepreneurship

Alvéole: Growing the New Urban Beekeeping Market - New!

Alvéole was an urban beekeeping start-up in Montreal, Quebec. Founded in 2012, Alvéole offered beekeeping services and products in support of its social mission of educational outreach surrounding issues related to the natural environment, food security, and ecological concerns facing society. The company had successfully launched in the Montreal region and was now considering how to grow the firm. At the same time, Alvéole wanted to address some existing challenges such as seasonal labour and cash flow management.

The Spinach King: Scaling Opportunity in Social Enterprise - New!

A social entrepreneur running a business in Khayelitsha, near Cape Town, South Africa, made and distributed healthy bread-based products for consumers in a poor community through his social enterprise, the Spinach King. His aim was to improve consumers' eating habits and help them improve their health. In early 2014, after facing and overcoming many difficulties related to starting this social enterprise start-up in a resource-constrained context, this entrepreneur had a successful business. The business model had evolved over time, and while it was still small in scale, the owner was convinced that it was ready to scale. He needed to determine what business model would be most appropriate going forward and how he could implement it. This case is suitable for graduate- and post-graduate-level courses on business management, commercial entrepreneurship, or social entrepreneurship.

Helarctos Ventures: Investing in Seed-Stage Start-Ups - New!

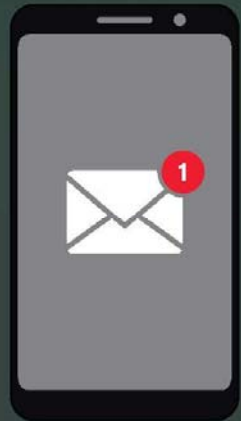
In early 2016, Canada's venture capital (VC) investment environment was growing and, as a result, exciting new start-ups were fruitfully collaborating with a sophisticated selection of investors. Ajay Joshi, a partner at Helarctos Ventures (HV), a seed-stage venture capital investment fund based in Toronto, Canada, was an experienced entrepreneur in the mobile wireless technology (tech) space and a savvy VC investor. HV, founded in 2013, had invested in 28 tech start-ups, and six of them had been successfully acquired. But even with past successes, in an environment of hungry, enthusiastic start-ups that was getting larger and more diverse every year, Joshi and the HV team needed to continuously re-evaluate their process and be sure that they were relying on the right criteria for evaluating investments. Each investment in a start-up was a major decision and represented a significant and long-term allocation of finite capital, time, and energy. Joshi and HV needed to be sure of their decisions, when surety was in short supply.

CMNGD (Commongood) Linens: Scaling a Work-Integration Social Enterprise - Best Seller

In June 2018, the co-founder of a work-integration social enterprise in Calgary, Alberta, called CMNGD (Commongood) Linens, took stock of the impact her venture had on helping homeless people get back on their feet and into meaningful employment. Her ambition was to expand into other Canadian cities, but she was worried that scaling CMNGD might place so much strain on the venture that its viability could be thrown into question and its core mission put at risk. She knew that a lot was at stake, not only financially, but also for the vulnerable people she was trying to help. She and her husband had to carefully weigh the options and decide on the best way forward.

Beyond the Lemonade Stand: Sustaining a New Social Venture - Featured

In 2016, a young South African left her secure office job to pursue her passion for social entrepreneurship in the youth development field. She had been volunteering with street children, but she wanted to do more by drawing on her entrepreneurial experience from high school and university. She followed her passion, and experienced a number of challenges, but also early successes over her first four years of social entrepreneurship, including the formation of her social business, Beyond the Lemonade Stand. Business was steady but she struggled with getting the commitment needed in poor township schools to make the program a success. She began to question the core purpose of her organization and wondered if she would be better off pursuing opportunities offered by middle-class and private schools that wanted her services.



CASE ALERT

Recent and featured cases in your
discipline sent straight to your inbox

Finance

HY Capital: Making Venture Capital Investment Decisions in a Changed Environment - New!

At the end of 2017, the director of HY Capital, was facing an investment decision. Two years earlier, HY Capital had invested in Dalian New Vision Media Co. Ltd. (New Vision), a company working on augmented reality products for early childhood education. The investment provided New Vision with sufficient funds to enter the market. However, after a quick success, New Vision had saturated the market and could not make further significant progress. Thus, New Vision's management team proposed to alter the company's strategy to move into kindergarten to grade 12 after-school education. The strategic shift could be lucrative, but it was risky and would require more funds to support product development. The director was now wondering, should HY Capital support New Vision with further investments or just exit the investment?

Tata Motors: Can the Turnaround Plan improve Performance? - New!

Tata Motors Limited, an Indian automobile manufacturer, had been struggling with decreasing market share and profitability, which was affecting the company's share price. After the appointment of a new chief executive officer in 2016, the company undertook several reorganization programs to revive its financial health and improve its market share. However, it still registered heavy losses in the first nine months of fiscal year 2018–19. Was there more that the company could do to improve the company's position and regain lost investor confidence?

The \$85.4 Billion Merger of AT&T and Time Warner: Valuation Analysis - New!

On October 22, 2016, U.S. telecom operator AT&T Inc. and television media giant Time Warner Group announced that AT&T Inc. would acquire Time Warner Group for \$107.50 per share, using half cash and half stock, to a total equity value of \$85.4 billion. Although the chief executive officers from both companies were very confident about the future prospects for their shareholders once the transaction was approved and completed, there was much controversy surrounding the acquisition. A portfolio manager with a significant portion of her investment portfolios tied up in AT&T Inc. equity wondered if the price was fair. She needed to make a thorough valuation analysis to ensure that she could anticipate the future value of the merged firm and mitigate any possible loss in value for her investors.

Facebook, Inc.: The Initial Public Offering (A) - Best Seller

It was May 16, 2012, and the highly anticipated pricing of Facebook Inc.'s initial public offering (IPO) was underway. An analyst at CXTechnology Fund was preparing to speak to the lead underwriter about his final interest in the deal. The analyst had reviewed Facebook's phenomenal growth, its profitable business model and the competitive landscape for the social networking industry. The IPO appeared to be oversubscribed with heavy interest from institutional and retail investors alike, but the valuation seemed expensive, even by technology standards. The analyst needed to make a decision on whether to buy shares in the IPO or not. A spreadsheet for students is available, product 7B12N031.

Estimating Walmart's Cost of Capital - Featured

In March 2019, two senior managers attending an executive education program had been assigned the task of applying their learnings from readings in order to estimate the costs of capital for Walmart Inc. (Walmart). They also needed to discuss why the cost of capital was such an important topic. The managers had with them background information, including a recent Walmart balance sheet and income statement; a U.S. Department of Treasury yield curve; Walmart's earnings, dividend, and stock price information; historical U.S. capital market returns; interest rates; and a detailed description of a long-term Walmart bond. Based on this information, the managers needed to estimate Walmart's cost of capital and be sure they understood why this mattered.



General Management and Strategy

Babyonline: Leveraging Cross-Border E-Commerce- New!

In June 2018, the wedding dress industry in Suzhou, China, was confronted with "the harshest clampdown," which required all unqualified wedding dress factories to move out within one week. The initiative from the local government had been expected, although its speed and force were surprising to the founder and chief executive officer of Suzhou Beibao E-Commerce Co. Ltd. (Babyonline). Established in 2012 and engaged in cross-border e-commerce of wedding dresses, Babyonline was unlikely to be affected by the clampdown. However, changes across the wedding dress industry as a result of the initiative had started the founder thinking about issues in the management of his company. At the end of 2015, Babyonline had moved to a make-to-stock system, which lowered costs but seemed to have raised inventory issues. Particularly in recent times, selective selling by some sales representatives had led to structural inventory problems. The founder wondered how he should resolve the inventory issue.

Establishing the Future of arc Thrift Stores- New!

In early 2019, arc Thrift Stores was supporting 14 Colorado chapters of the Arc, an organization that advocated for children with intellectual and developmental disabilities (I/DD) in schools, helped individuals with I/DD live more independently, and supported legislation regarding their rights all across the state. The chief executive officer and marketing director of arc Thrift Stores were reviewing a survey they hoped would help them understand arc Thrift Stores' customers and broaden the interest in arc Thrift Stores among younger generations. By all measures, arc Thrift Stores was very profitable, but its core audience was aging, and the team wanted to ensure that it continued the successes of its past 50 years into the next 50 years. The company wanted people to understand the value of shopping their stores and the quality of items they could expect to find there. How could the company make inroads with a younger demographic? Should it focus more on sustainability? Should it consider moving into the e-commerce space?

Rocky Mountain Soap Company: The Move Toward Sustainable Packaging - New!

In late 2017, the co-owners of Rocky Mountain Soap Company in Canmore, Alberta, faced an important challenge. Their company produced and retailed toxin-free, 100 per cent natural bath and body products, and they wanted the product packaging to reflect their company's commitment to sustainability. To meet the challenge of identifying and implementing sustainable packaging solutions, the co-owners needed to address intensifying competition, make good use of their limited ability to conduct research and development, and manage their customers' expectations. How could the co-owners develop a packaging solution that aligned with the company's brand focus of "100 per cent natural"? How could they find the support they needed to move the company forward?

Nora-Sakari: A Proposed JV in Malaysia (Revised) - Best Seller

This case presents the perspective of a Malaysian company, Nora Bhd, which was in the process of trying to establish a telecommunications joint venture with a Finnish firm, Sakari Oy. Negotiations have broken down between the firms, and students are asked to try to restructure a win-win deal. The case examines some of the most common issues involved in partner selection and design in international joint ventures. Learning Objective: This case was prepared for a course in international management to meet the needs of a section covering the formation of international joint ventures (IJVs). The case examines some of the most common issues involved in a negotiation between two companies. At the end of the case discussion, students should be able to recognize the nature of a good deal and the process involved in reaching a win-win situation. Because the negotiation involves companies from two different countries located in two different regions of the world, this case is also suitable for modules dealing with cross-cultural management where instructors focus on cultural and behavioural factors in cross-cultural cooperative endeavours.

TikTok's Rise to Global Markets- Featured

TikTok was a short-video sharing app based in China. On November 9, 2017, TikTok's parent company, the Chinese tech company Beijing ByteDance Technology Co. (ByteDance), announced a strategic acquisition of Musical.ly, a popular short-video sharing app based in the United States. With more than 100 million users and similar features to TikTok, Musical.ly was a powerful competitor for TikTok's international expansion into the North American markets. For ByteDance and TikTok, the closing of the Musical.ly acquisition in August 2018 was not the end goal, as it would create another new challenge. Would it be better to keep Musical.ly as a separate platform, as Musical.ly had achieved a good reputation and millions of users in the United States? Or should Musical.ly be replaced to create a global app under the TikTok brand, which was relatively new to the US market?



Information Systems

Midwest Health System: Information System Risks and Controls- New!

In 2017, the chief information officer (CIO) of Midwest Health System (Midwest), a major health care provider in a central town in the United States, noticed that incorrect billing, data theft, waste, fraud, and abuse in the health care industry had increased over the years. Compliance requirements related to various rules and regulations had also posed increasing challenges. The CIO wanted to meet with his colleagues in the information systems and audit groups to review risks related to information technology and the billing and collection process—the most critical process in terms of its impact on Midwest’s operations and financial statements. His plan was to modify and strengthen existing controls and to institute new ones to mitigate the significant risks identified. The CIO believed that better controls would enable Midwest to improve patient satisfaction and reduce loss of revenues due to incorrect billing, fraud, and other factors by ensuring better security processes while complying with various rules and regulations.

Volkswagen Group: Adapting in the Age of AI- New!

In 2016, the Volkswagen Group (VW Group) announced a new future program, Together–Strategy 2025, which outlined the company’s ambition of becoming “a world-leading provider of sustainable mobility” by 2025. The VW Group made it clear that innovation and technology would be essential enablers to the success of the new strategy. In 2018, VW Group, like other players in the automotive industry, was increasingly drawn to artificial intelligence (AI), which could be used in areas including manufacturing, autonomous vehicles, and data analytics.

Aviron Interactive Inc.: Bootstrapping a Gamification Fitness Startup- Featured

In 2016, Toronto entrepreneur Andy Hoang was working to launch a new business, Aviron Interactive Inc., a developer and marketer of interactive rowing machines that would use gamification to allow users to work out with others through a virtual connection and an

innovative, remotely-activated resistance adjuster. Hoang wanted to create the new business by wrapping an outsourced services model around a central core that included the key business insight, key differentiating product and technology features, and the leadership of a founding team. The other elements required of a startup—engineering, product design, product development, software coding, testing, quality assurance, marketing, sales, and so on—would be outsourced to various niche suppliers, and the central core would oversee the governance of the supplier portfolio. Hoang knew the company would be competing with similar video-based rowing machines as well as indoor rowing apps. He had a limited budget and wanted to design, develop, and launch the product quickly, to stay ahead of his competition. Would a traditional business model or a lean, agile model be best for this project?

1-888-Junk-Van - Best Seller

The case describes the selection of an information technology (IT) product to support the operations of 1-888-Junk-Van, a small waste-collection business. Marcus Kingo, the business owner, has five alternatives from which to choose: a database upgrade, contracting out development of a new software application, using Google Docs, using an online tool framed as Platform as a Service (PaaS), or implementing a small-business enterprise resource-planning (ERP) system. Each option presents strengths and weaknesses, and students are left to make a decision. The case exemplifies the IT deployment challenges faced by small companies.

MarcPoint: Strategizing with Big Data- Featured

As Shanghai MarcPoint Information Technology Co. Ltd. (MarcPoint) celebrated its fifth anniversary, its founder was quite pleased by what the company had achieved. MarcPoint was a start-up that offered marketing research services by analyzing user-generated content (UGC) with big-data technologies. The company had been successful and grown steadily since its inception in 2013. It was founded upon the realization that UGC was disrupting traditional marketing research and that big-data analytics provided the technological means to analyze the UGC efficiently and effectively. In 2018, the founder reflected on what MarcPoint's next steps should be: What technologies should they pursue? Which markets could they target for growth in the next five years? Should they try to transport MarcPoint's success to overseas markets? All in all, what needed to be done to sustain MarcPoint's growth and maintain its leading position in the turbulent technical and business environment?



Management Science

AIESEC in Lebanon: Volunteer Engagement Policies- New!

On July 3, 2018, the president of AIESEC in Lebanon was pacing around the lobby of the conference venue before the morning plenary session. As one of the world's largest youth-run organizations, AIESEC developed the youth of the world by sending them on cross-cultural exchange programs. The Lebanon chapter of AIESEC was established in 2011 and grew steadily in its early stages, until it began struggling with commitment and motivation problems at the leadership level, which spilled over to its members. Members who were once attracted by the promise of personal and professional development were leaving the inactive organization, which was no longer contributing to their growth. Lack of motivation and volunteer turnover were also causing a shortage of leadership candidates in the organization's pipeline, which was having a serious impact on the long-term sustainability of AIESEC in Lebanon. From this conference session, the president of AIESEC in Lebanon hoped to address two main questions: How could member's commitment be improved at AIESEC in Lebanon? What processes could be put in place to track the volunteer management changes?

Namratha Oil Refineries Pvt. Ltd.: Tackling Oil Giveaway - New!

In March 2017, the director of operations at Namratha Oil Refineries Pvt. Ltd., a leading manufacturer and distributor of high-quality packaged coconut oil in southwest India, faced a challenge. Because of inefficiencies in the company's packaging division, pouches, jars, and bottles were being overfilled with coconut oil, leading to an "oil giveaway" that had weakened the company's bottom line. The director analyzed the current processes and discovered improper data recording, frequent breakdowns, poor allocation of the maintenance crew, and an improper inventory management system. His experience told him that the existing production facilities were sufficient to meet the company's requirements, and therefore, the existing processes needed to be streamlined to ensure minimal or no loss of oil. What strategy should he recommend to reduce losses and restore the company's profitability?

Understanding Text Mining and Sentiment Analysis in Hotel Booking - Featured

A management science professor had an unpleasant experience with a hotel she stayed at in New York City. Consequently, she wanted to figure out if hotel ratings were enough to recommend a hotel, or if customers' text reviews could be used as more important and accurate indicators of customers' hotel experiences. The exercise serves as an introduction to the topic of text analytics—specifically, sentiment analysis—and introduces the concept of text mining and the importance of dealing with unstructured datasets. Much of the exercise focuses on the method and rationale behind document indexing and the subsequent weighting of the indexed terms through term frequency–inverse document frequency. Textual data from customers' hotel reviews are provided to apply the text mining techniques and to provide insight for a better decision-making process that would help the professor in her next hotel booking.

Security Breach at TJX - Best Seller

The chief security officer of TJX Companies Inc. (TJX) faces a dilemma on his first day on the job. The company has discovered in December 2006, a computer intrusion dating back to 2005. There is an ongoing investigation, involving the Federal Bureau of Investigation (FBI) into the attacks. The company is also in the middle of several class action law suits over losses suffered by financial institutions due to breaches of customer privacy. The chief security officer has to focus on plugging the loopholes in the company's information technology (IT) security, in the short term, and taking steps to ensure in the long term that the attack does not recur. He also had to get the management of TJX to start looking at IT security not as a technology issue but as a business issue.

Mobile Blood Donor Clinic: A Discrete Event Simulation Model - Featured

In 2017, while donating blood on campus, a management science graduate student noticed that the mobile blood donor clinic set up at his university's community centre was a congested tandem queuing system. Finding one-and-one-half hours too long for donors to wait, the student considered how the process could be reduced by at least half an hour. He needed to devise a reasonably precise model to represent the donor flow in the clinic. Using either the mode or the average service times supplied by the nurses, the student could build a relatively straightforward discrete-event simulation model to identify bottlenecks and improve the donor flow.



Marketing

Tetra Bio-Pharma: Brand Building in the Cannabinoid Pharmaceutical Market- New!

Tetra Bio-Pharma (Tetra) was a new firm operating in a murky but promising industry—cannabinoid-derived pharmaceutical products. But, the firm had been so involved in navigating drug development and approval processes that it had lost track of its identity. The firm did not define itself initially, and with its rapid growth, shifting strategies, evolving competencies, and plethora of alliances, Tetra needed a stronger focus. Adding to the turmoil, the firm was operating within the rapidly changing global marijuana industry—essentially, uncharted waters. Given that the firm’s new drugs were about to receive government approval, the firm had to determine how to build its brand.

China Eastern's World-Class Dream: Shanghai-Based Globalization - New!

As one of China’s top three major state-owned air transportation companies, China Eastern Airlines Corporation Limited (China Eastern) had built an international brand image with a global influence. With the airline’s unique Shanghai-based globalization, China Eastern’s strategy remained focused on expanding its global footprint. In the face of growing competition from domestic and international rivals, China Eastern strove to carry out cross-border business, strengthen its co-operation with partners in the aviation industry, and accelerate its globalization process. Over the past three years, China Eastern had introduced its “Pacific Plan” and made concerted efforts in expanding its route network and optimizing transit opportunities in the North American market. With the implementation of the Belt and Road Initiative (a global development strategy adopted by the Chinese government), what strategy should China Eastern use to continue to expand its Shanghai-based globalization?

Gillette Takes a Stand: Toxic Masculinity and #thebestmencanbe - New!

In early January 2019, Gillette, one of the world's leading razor brands, ignited controversy with a specific advertisement—the "We Believe" video. This short film tackled toxic masculinity and encouraged men to be #TheBestMenCanBe. While Gillette historically focused on portraying men as athletes or as career-oriented individuals, the brand's promotions since the late 2010s had turned to a more diverse conceptualization of manhood. When launched on YouTube, the "We Believe" video proved to be extremely polarizing: both consumers and the general public were strongly divided on it. How could Gillette support social change while remaining competitive in light of the changing industry and broader social awareness? Though sales did not change following the release of the ad, questions still remained about Gillette's new direction and whether this approach ultimately helped or hindered its brand. What should Gillette do next?

Carl's Jr: Developing a Sustainable Competitive Advantage- New!

In April 2019, Carl's Jr. Restaurants LLC (Carl's Jr.), an American fast-food restaurant chain, faced an important decision. The company was up against strong competition from both traditional players in the fast-food market and newer competitors in the fast-casual dining market. In 2017, Carl's Jr. had stopped using the provocative ads it had become known for, and in 2018, the company ended a long co-branding relationship with Hardee's Restaurants LLC. Due in part to these changes, the company was struggling to form its own identity. Carl's Jr.'s chief executive officer needed to develop a sustainable competitive advantage in order to make the company relevant again in the minds of consumers.

M.M.Lafleur: Market Segmentation and Targeting- New!

M.M.LaFleur, a clothing company founded in New York in 2013, specialized in office wear for professional women. Specifically, M.M.LaFleur targeted a difficult-to-serve group—working women who did not like shopping. Despite the challenging customer base, the company grew steadily since its inception. Customers could shop online through the company's website or attend showrooms, pop-up stores, or trunk shows, where sales associates provided attentive personal service. However, the most successful venue for the company's sales was a feature called the M.M.LaFleur "bento box," which was responsible for 80 per cent of the company's revenue. By June 2019, M.M.LaFleur had grown from a small start-up company into a thriving business with a loyal customer base. The founder was pleased with her company's results, but wondered what her next steps should be. What could M.M.LaFleur do to continue its strong growth and momentum?



Organizational Behaviour & Leadership

Mint Tax: Identifying Capabilities for Developing a Strategy Perspective- New!

Mint Tax was founded in Vienna in 1960. By 2019, the company had approximately 80 employees and a broad client base in the areas of taxation, accounting, and payroll services. Over the previous decade, the company had experienced many successes and failures, including mergers, acquisitions, separations, firm structure changes, and financial losses. However, it had always managed to recover. Mint Tax was considering an expansion of its digital products, services, and internal processes and practices. The founder's daughter and current chief executive officer was motivated and had innovative ideas, but faced various challenges that prevented implementation of many of the company's ideas. To overcome these challenges, what steps should the chief executive officer and her team take to understand the company's strategic management patterns, identify and evaluate the company's capabilities, and develop solutions?

Street Child Europe: Growing a Charity- New!

At the end of March 2018, the director of the Barcelona office of Street Child, a charity organization with headquarters in the United Kingdom, was looking back at the changes he had introduced in 2017. The Barcelona office was responsible for growing Street Child in continental Europe, so it was internally known as Street Child Europe. Since January 2018, the office had added a paid employee. This employee was also the director of Street Child Netherlands and a former program support officer in Sierra Leone. The office could now employ up to eight interns, twice as many as before. However, Street Child Europe still needed to accomplish five key tasks: address its governance structure, clarify its brand positioning, consolidate its fundraising strategy, increase the appeal of its international volunteer program, and set up an internal system to use its network effectively. The director needed concrete and executable strategies to ensure stable and sustainable growth of the charity across Europe.

GlaxoSmithKline Pharmaceuticals Ltd.: Reinventing Incentives and Performance- New!

In 2015, GlaxoSmithKline (GSK) moved from target-driven sales, to a no-sales target regime. This change involved the sales incentives plan and performance measurement parameters of the front line medical sales force of the company. The executive director of Human Resources knew that challenges lay ahead in managing the company's employees and reinvigorating the values of the organization. He was hoping to shift the focus of the sales force to ethical behaviour, dissemination of scientific knowledge among doctors, and customer and patient care. Many people were adapting to the new system while a few resisted, and some left the organization. Though management anticipated this turn of events and accepted the employee turnover, the director knew that more work needed to be done to make the new system more acceptable and functional. How should he address the subjectivity of the system, simplify it for his salesforce, and address the concerns of his managers? Would the new system motivate performance? Could he convince his employees of the potential benefits of the process- and competence-based pay system at GSK?

Changsheng Bio-Technology Co. Ltd. (China): Fallout from the Vaccines Scandal- New!

In 2018, Changsheng Bio-technology Co., Ltd. (Changsheng), a leading biopharmaceutical company and one of the market leaders in vaccines, was found to have falsified its production and inspection data and to have sold substandard vaccines in the Chinese market. The unethical conduct triggered widespread public anger and immediate government intervention. What actions could Changsheng take to mitigate the effect of this scandal?

Elon Musk: Saving the Fate of Tesla- Featured

In 2018, Tesla Inc. was one of the highest-valued automobile companies in the United States—despite never reporting profits. Although Elon Musk, the founder and chief executive officer of Tesla Inc., was appreciated for his vision, learning capabilities, active presence on social media, and dedication, he was also criticized for his leadership style and controversial tweets regarding the privatization of the company. Analysts and short sellers believed Musk's narrative ability had caused Tesla Inc. to become overvalued and suspected that the company was actually on the verge of bankruptcy. Did Musk's leadership do more harm than good? Would he be able to save Tesla Inc.?



Operations Management

Kindred Home Care: Choosing Growth Options- New!

In June 2017, the chief executive officer (CEO) of Kindred Home Care, a home care company in the Canadian province of New Brunswick, bordering the United States, was grappling with three options for scaling up operations—take the familiar acquisition route, move toward the untested franchising route, or cross the border to the larger US market. The company has limited physical assets, and therefore the CEO cannot tap external capital to finance growth; however, he could access internally accrued funds of CA\$2 million.

Carestream Health Inc.: When Disruption Hits a Lean Supply Chain- New!

In October 2014, Carestream Health Inc. (Xiamen) (CHX) was faced with a supply chain disruption caused by a labour dispute involving most of the ports on the west coast of the United States. The work-to-rule strike was having a considerable impact on the operations of the ports and was putting pressure on CHX's lean supply chain. In particular, the supply of wide rolls of films, the key material to CHX operations, was compromised. In an emergency meeting, CHX's management team discussed using other shipping options. One of these options, (airfreighting) appeared to be feasible but costly. The meeting's leader who was the director of the Asia Pacific Lean Six Sigma asked the management team to determine when CHX should use airfreight for its supply of wide rolls, how many rolls should be airfreighted each time, and what the best mechanism would be to govern the use of airfreight.

Lajpal Tea: Black Gold at Stake-Supplier Selection- New!

In September 2014, the national logistics manager at Lajpal Tea Pvt. Limited (Lajpal Tea), a leading tea brand in Pakistan, received notice that one of his key logistics service providers would soon terminate his service contract for transportation services. This contractor had been associated with Lajpal Tea since the company originated; however, due to payment delays and non-responsive behaviour from the logistics team, he decided to terminate his services and provided three months' notice as per the terms and conditions of his contract. The transport company's business was strong: the owner had many local

contacts, geopolitical influence, and a good understanding of the local market. However, his trucks were old fashioned and were not equipped with the latest technology, such as global positioning system tracking. Lajpal Tea, a leading organization with plans for expansion, had to decide what to do now. Should the logistics manager negotiate with the existing contractor or find an alternate transporter from among the other available options?

Singapore Post Ltd.: Recurrent Service Failures- New!

For 160 years, Singapore Post had been one of Singapore's main postal service providers, delivering trusted and reliable postal services to homes and businesses. However, in 2019, Singapore Post was plagued by recent service lapses and operational problems, which had elicited customer complaints and concern from various stakeholders. Singapore Post was also facing increasing pressure from rising customer expectations, surging mail volumes, and the growing popularity of e-commerce. In response, Singapore Post pursued several initiatives to improve service operations and maintain its competitiveness in the postal industry. However, the company needed to devise a long-term plan to address recent problems, market changes, and deeply-rooted operational issues—and to regain consumer confidence over the long term.

Restaurant Kazu: Managing Restaurant Congestion- Featured

In 2018, Restaurant Kazu was operating at near full capacity with long waiting lines. Located in a mixed, high-density neighbourhood in the west end of downtown Montreal, Quebec, the full-service restaurant had been popular with patrons since its opening eight years earlier. However, the owner and chef wondered if he should address the issue of long waiting lines, which could discourage potential customers. If so, what measures could he take to improve the situation, and how cost effective would the measures be? With the start of the peak season only two weeks away, the owner had to make some quick decisions.