



Accounting

In Search of the 'Right' Numbers: Navigating Professional Judgment Challenges in Accounting - New!

In October 2001, the co-founder and vice-president of Veritas Investment Research Corporation (Veritas), was considering his next steps as he prepared to issue a highly critical report on Bombardier Inc. (Bombardier). The vice-president believed that Bombardier had relied upon accounting innovations rather than operating innovations in order to report accounting profits. While numerous issues concerned the vice-president, one of the most critical was the way the company had managed the relationships between its various operating segments. These issues had developed over recent years and threatened to increase following the business decisions in the wake of September 11, 2001, which had dramatically affected the sale of aircraft. The vice-president's investment report would have significant consequences for numerous stakeholders and would affect both his own and Veritas's reputations. How should Veritas interpret the various issues related to Bombardier's accounting and reporting choices?

Highland Malt: Accounting Policy Choices in Financial Statements - New!

In early 2020, a recent graduate from a prestigious masters of business administration program was working as a financial accountant for a renowned private equity firm in Glasgow, Scotland. For her father's retirement, she was considering a gift from Highland Malt Inc.. The company's Scotch whisky was offered in a limited quantity and promoted as an investment opportunity. Unlike ordinary bottled whiskies, Highland Malt Inc. sold this new line solely by the barrel. Collectors had to pay the full amount of CA\$10,000 upfront, but could request a full refund within 180 days if unsatisfied with the product. The refund period allowed the collector to visit the distillery and inspect the purchase to ensure it met all expectations. The accountant was wondering if she should proceed with her plan to buy a barrel of Highland whisky as an investment and collector's item for her father.

First Financial Group: Designing Short-Term Employee Incentive Programs - New!

In 2019, the director of strategy at US-based First Financial Group (FFG) needed to decide which alternative incentive program the mid-sized bank should use to replace its current short-term incentive plan (STIP) for branch employees. The scorecard-driven STIP was found to have motivated branch sales staff to set up unauthorized accounts in order to obtain bonuses. These actions could potentially bring negative publicity and regulatory penalties to the bank in an industry fraught with such problems. Further, the current STIP had led to conflicts between the branch managers, who were compensated based on dollar sales, and the employees, who were compensated based on units of accounts sold. However, the path forward was not clear. The strategy director could revise the current scorecard or introduce a team-based incentive based on a new scorecard. Regardless of which option was chosen, the bank would have to implement additional management controls to motivate its employees while reducing the risk of fraud.

Guidelines for Doing an Impact Assessment - New!

An impact assessment enables organizations to assess the wider impact of their activities on stakeholders, beyond the financial impacts. By assessing all impacts, managers can make better decisions, leading to a more positive impact; reduce their organizations' negative impacts; and identify creative ways to capture the social and environmental value their organizations create. Organizations can undertake an impact assessment on themselves or on organizations in which they invest or plan to invest. This note explains the fundamentals of impact assessment, including what an impact assessment is, how to assess impact, and the main frameworks used to assess impact.

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Entrepreneurship

The Café Meteor Bistro: Manage or Sell? - New!

Café Meteor Bistro was a newly opened bistro-style restaurant in Haileybury, Ontario. The owners of a nearby lodging business for up to 60 guests had developed Café Meteor Bistro to serve the local market, tourists, and their guests. In January 2019, the owners were each working 80 hours per week, and although their first year of operation had seen sales grow, they were behind their projections and not yet breaking even. Understanding that the situation was not sustainable, they were considering options. Should they sell the restaurant or hire an operations manager? If they planned to sell, they needed to come up with a valuation.

Bumbox: Choosing a Business Model for a Start-Up - New!

In early 2015, the chief executive officer of Bumbox Logistics Private Limited (Bumbox) faced a challenge. The company, launched in Singapore, provided smart lockers for use by delivery companies and consumers to ensure the safe and timely receipt of online purchases. The lockers offered an attractive opportunity, given their ability to resolve last-mile delivery problems that plagued both logistics companies and online consumers. Despite the promising business concept, 18 months after launching, the business had not gained much traction—or revenue. The chief executive officer was fully aware of the company's multiple challenges: because parcel lockers were a new concept in Singapore, consumers needed to be educated on their use; the company faced competition from other companies, including the nation's post office; and while increasing the number of smart lockers would help the company succeed, expanding the network could only be justified once the lockers were being widely used. The company had tried to target three segments—online shoppers/consumers, logistics companies, and e-tailers—but because of limited resources, it needed to focus on one segment only. What strategy should the chief executive officer follow to take Bumbox to the next level?

Igraj Uči Rasti (Learn Play Grow): Scaling a Start-Up in Bosnia & Herzegovina - New!

Igraj Uči Rasti (IUR), which meant “play, learn, grow” in English, was the name of a company in Bosnia and Herzegovina (BiH) that produced educational materials to teach basic literacy skills to children aged 3 to 10. The company’s founder and chief executive officer had envisioned IUR products being present in all homes and schools across BiH. However, in May 2019, IUR was at a crossroads, and the founder faced challenges regarding his distribution strategy, operations, product offerings, target markets, and staffing. He was considering several possible options to increase profits and scale his business, but he wanted to analyze potential outcomes and assess how they would affect his personal goals and overall business feasibility. As he considered several possible options to drive additional profits and scale his business, he wanted to use both quantitative and qualitative analyses to determine potential outcomes in relation to his goals and to the business’s long-term viability.

So-Young: Innovating the Business Model in China - New!

On May 2, 2019, So-Young International Inc. (So-Young) became the first Chinese Internet-based company in the cosmetic surgery sector to be listed on the Nasdaq Stock Market. With effective use of the Internet and mobile devices, So-Young provided a one-stop resource that allowed consumers to access information about cosmetic treatments, search for and purchase cosmetic surgery services, and benefit from peer and professional support during recovery. With its service, So-Young had positively transformed a fast-growing Chinese cosmetic surgery market that was lacking transparency and trustworthy information. The company had used a process of enterprise business model innovation to build its brand image, expand its audience, and engage the cosmetic surgery industry value chain. While the process had been successful, So-Young faced competitive and internal challenges that it needed to overcome to maintain its leadership position and grow future prospects.

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Finance

WaterEquity: Alternative Investment - New!

In September 2018, WaterEquity, a US-based investment vehicle for both financial and social returns, had to raise US\$50 million in total funding capital. The sales team had to propose sales pitches for alternative investments for three types of investors. From a financial perspective, the investment was essentially a risk-free asset with an annual return of 3.5 per cent. However, this investment could also positively affect four developing countries—India, the Philippines, Indonesia, and Cambodia—by providing clean water solutions for billions of people. Through the lending facilities of the local microfinance institutions of these four countries, WaterEquity could offer support to the poor and empower more women, generating both financial and social returns. Different groups of investors might be attracted by different levels of these social returns as well as the financial returns. The sales team planned to use a simple extension of the standard Markowitz portfolio theory framework to incorporate social returns and account for two distinct types of returns, customizing the sales pitches for each of three groups of investors.

McKesson Corporation: Pharmaceutical Distribution Industry - New!

On October 27, 2017, the share price of McKesson Corporation and two other major US pharmaceutical distributors dropped by 7–12 per cent over only a few days. The stock price drop was fuelled by reports that Amazon Inc. had quietly acquired wholesales pharmacy licences in 12 US states and, a short time later, formed an independent venture with Berkshire Hathaway Inc. and JP Morgan Chase & Co. to improve the cost and quality of health care for the US employees of all three companies. These two notable events in the US pharmaceuticals market did not go unnoticed by a group of students enrolled in a value investing class, who wondered if it was possible for Amazon Inc. to disrupt the US health care industry, or if the market was overreacting to the two reports. Was McKesson Corporation's future in the pharmaceutical distribution business in jeopardy, or was its stock suddenly in a favourable buy position?

Bitcoin: Investment or Illusion? - Featured

The case describes a hypothetical hedge fund manager who is examining whether to invest in bitcoin. The case discusses potential risks and rewards of investing in bitcoin, the role of bitcoin and digital currencies more broadly, and financial innovation in the space, such as ICOs. It can be taught as part of a second-year MBA elective course in investments, financial institutions/capital markets, or fintech.

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

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?

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General Management & Strategy

SenseTime Group Limited: Business Model and Expansion - New!

SenseTime Group Limited was founded in Hong Kong in 2014 to commercialize artificial intelligence for digital recognition of images, particularly human faces. After only three years in business, the company was profitable, with annual sales revenue of about US\$100 million. In 2018, it employed over 2,000 workers and was referred to as the world's most valuable artificial intelligence start-up, with a valuation of US\$7.6 billion. China had become the largest market in the world for facial recognition technologies, with its share of global sales expected to grow from 29 per cent in 2017 to 45 per cent in 2023. And the global facial recognition market was forecast to be worth US\$6.5 billion by 2021. SenseTime Group Limited aimed to empower more industries throughout the world with its artificial intelligence platform. A key question in early 2019 for the company's co-founder and chief executive officer was how to adapt its strategy to achieve that mission in an increasingly fraught global environment.

Craig Manufacturing: The Commander Decision - New!

In 2011, the vice-president of Craig Manufacturing (CM) was preparing a presentation for the company's advisory board and senior management. Craig Manufacturing, based in New Brunswick, Canada, was a privately held, third-generation family business that manufactured attachments for heavy equipment used in large construction projects in Canada and the United States. The company had achieved a strong reputation by pursuing a differentiation strategy based on product quality, leading technology, and exceptional customer service. However, the company needed new revenue streams, as it was experiencing less demand for its customized heavy equipment attachments. The vice-president was about to suggest launching a new product line by producing attachments for mini, or compact, construction equipment and growing the company with a cost leadership strategy. However, entering this market would mean focusing on standardized products, in contrast to the company's traditional focus on customized attachments. Would the new product line and its cost leadership strategy help propel the company to be the leading manufacturer of industrial attachments in Canada and the United States?

Nissan Motors: Corporate Governance Failure - New!

In 2018, the chairperson of Nissan Motor Co., Ltd. (Nissan), Carlos Ghosn, was arrested for alleged misconduct and criminal offences related to underreporting remuneration and misrepresenting annual disclosures. Detailed investigations revealed similar misrepresentations by the company's chief executive officer (CEO) Hiroto Saikawa, who was forced to resign. The actions of senior officials left a deep stain on Nissan's reputation, causing investors to question the effect of corporate governance at Nissan—and by extension, at similar companies across Japan and the world. As details of the scandal unfolded, Nissan suffered negative public repercussions. Its share-based incentive systems, excessive focus on profitability, and cost-cutting measures had caused deviations from normal risk management procedures, resulting in the production of poor-quality vehicles and thus vehicle recalls. Consumer trust in the company dropped, as did sales and profitability figures, with a continuous fall in the company's stock. The company's new CEO and board of directors were left to make amends for the company's future. They needed to determine how to strengthen the company's leadership and governance structure as they worked to make Nissan sustainable and profitable once again. Should they adopt a typical Japanese model of corporate governance, or would a model from elsewhere be more suitable?

Shandong Moris Chemical Co. Ltd. : A Hidden Champion in the Brine Chemical Industry - New!

In June 2019, the founder and chairman of Shandong Moris Chemical Co. Ltd. (Moris), a leading chemical production group, had to decide whether Moris should diversify into an unrelated industry. Moris's main business had been the production and processing of brine chemicals. With several of its chemical products dominating worldwide markets, Moris had become a hidden champion in these industry segments. Through the company's most recent diversification move into water treatment and land improvement, the founder had stretched Moris's corporate umbrella beyond purely chemical businesses, hoping to transform the negative corporate image associated with chemical industries. Now, he had to determine whether the cultural and creative industries would fit with this strategic aspiration, especially since a move into this area would be the first unrelated diversification for the company.

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Information Systems

Xoxoday.com: Customer Engagement through Social Media - Featured

Located in Bengaluru, India, Xoxoday.com was an online marketplace for experiential gifting. The company started by offering social gifting, and selecting corporations as its target market. In 2013, the company decided to cater to both the business-to-business and business-to-consumer markets and entered into the niche sector of experiential gifting. The value proposition of the start-up was to provide the best gifting solutions for customers while delivering an experience that would build memories. Heading into 2016, Xoxoday.com aimed to grow by acquiring new customers. It promoted its experiences extensively on social media platforms, but the company's hard work was not paying off. Xoxoday.com needed to figure out what changes needed to be made to its social media plan in order to attract new customers.

Giving Data A Voice: The Rise of TalkingData - Featured

This case describes the genesis and development of a Chinese data analytics startup, TalkingData, from 2012 to 2017. It highlights the strategies pursued and capabilities that the company had built over time in order to secure its position as one of the top data analytics providers in the country. This case also identifies the main challenges that TalkingData needs to address as it continues to grow and expand its businesses and operations. This case is suitable as a standalone in digital innovation and strategy classes to illustrate an emerging breed of firms that rode the waves of Big Data analytics and artificial intelligence (AI), which swept through the technology world in the early 2010s. It highlights these new firms' growth strategies and markets, both new and old.

Samsung: The Internet of Things - Featured

In 2014, the Internet of things (IoT) was still considered in its infancy stage. Over the next two years, the IoT matured and represented a considerable amount of uncertainty for the entire electronics industry. In 2016, the industry was at an inflection point regarding the technology, and its largest competitors had to make a choice: risk investing in research and development for a potential return (or failure), or stay the course and let competitors assume the risk. The chief executive officer of Samsung Electronics Co. Ltd.

(Samsung), Boo-Keun Yoon, was in a position to take a stand in regard to the IoT and invest US\$1.2 billion, which could have a major impact on the company's future. It was up to Yoon to decide.

Regtech at HSBC - Featured

Mark Cooke, Global Head of Operational Risk, needed to decide between a traditional regulatory control system and a new regtech system to manage non-financial risks. Non-financial risks failures such as money laundering and tax evasion had cost HSBC billions of dollars in fines and settlements over the previous decade. In response, HSBC had hired thousands of risk and compliance staff and invested billions in traditional control systems. Cooke, however, could not be sure HSBC's traditional methods were sufficient and he was worried they were not sustainable. Cooke recently ran a pilot test of a regtech solution that promised to warn of problem areas in advance, and do so at a much lower cost than traditional systems. The regtech solution provider was a small startup and the technology was not fully developed. Cooke wondered how much he could trust a technology from a startup company with a handful of employees and almost no revenue to meet the needs of a world-leading bank with global operations.

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Marketing

Didi Chuxing: Branding Safety and Security in an Emerging Hi-Tech Industry - New!

In 2019, the president of China's ride share company Didi Chuxing Technology Co. (Didi) faced various challenges associated with marketing and communications in a high-risk disruptive technology. As one of few female global corporate leaders, she was a role model for young women and promoted inclusion and diversity at Didi. However, the emergence of autonomous and connected vehicles in the industry forced her to make some strategic decisions. Several recent high-profile safety failures involving Didi and other industry giants had resulted in injury and death. The president needed to develop a communications and marketing plan for Didi's employee and consumer stakeholders. But how should she respond to the recent negative media reports? What promotion and communication strategies would enable the company to develop a level of trust and knowledge that would set it apart from its high-risk competitors? How could the president influence consumer perceptions of the industry's—and Didi's—legitimacy?

IDL: Enabling the Conventional Retail Industry - New!

IDL Innovation Hong Kong Co. Ltd. (IDL) was a well-known interior design company specializing in commercial retail centres. The design company's goal was to help its partners create more value by presenting effective interior design. However, with the rise of e-commerce, the financial performance of the conventional retail industry had dropped significantly. To help the industry regain customers, the design company developed a new business framework that combined online components with traditional consumer social spaces, based on the common interests, wants, and needs of consumers. In September 2018, the design company transformed a shopping centre in Shijiazhuang, Hebei Province, China, that had been losing sales for some time. The shopping mall soon saw a substantial and consistent increase in foot traffic, sales, and revenue. The project was a great success for both the mall and IDL, but could this concept be also effective when applied to other projects?

KUB: Brand Marketing on New Media - New!

Hangzhou Kub Baby Products Co. Ltd. (Kub), an e-commerce company established in 2009, sold maternal and child products. After a decade of development, Kub had earned praise from customers for the high-value, high-quality, and cost-effective products it sold, but the company's own brand, KÜB, remained less well known. In July 2018, Kub launched a three-day brand marketing campaign, called "KÜBxTmall Happy Day," which largely relied on new media. The event was successful with increased brand effectiveness; however, new media was increasingly fragmenting marketing and brand awareness. How could Kub maintain its brand success in that context?

Honda Canada: Relaunching Honda Fit - Featured

In May 2014, Honda Canada was planning to relaunch the Honda Fit—its entry-level car. The purpose of the relaunch was to kick-start growth in sales of the Honda Fit, which had fallen from 14,836 units in the launch year of 2008 to 9,512 units in 2013. The target customer group was an up-and-coming demographic cohort known as millennials. Honda Canada's manager of Customer Conquest Management was mandated with strategizing and executing the relaunch. She had to make two core decisions: How should Honda Canada connect with millennials, and what communication medium should it choose to reach them?

MacKenzie & Marr Guitars - Featured

In 2013, the chief executive officer of the Canadian guitar manufacturer MacKenzie & Marr Guitars was reviewing all options to increase monthly sales, which were well short of the goal of 100 guitars a month or \$1 million in annual revenue. Unlike its competitors in Canada, the company sold its products only online, promising delivery within 10 days and providing a seven-day return guarantee if the customer was not satisfied with the product. The first set of decisions related to the launch of a new guitar model: what market segment should be targeted, whether to expand into the United States where the company would face significant online and brand competition, whether the guitar should be endorsed and how it should be priced. He also had to decide whether to begin selling guitar accessories to increase revenues. As well as his concern about product, he had to consider changes in tariff policies that might affect the costs of manufacturing in and shipping from China. Once these decisions had been made, he would then decide on how best to allocate the company's limited monthly promotional budget, especially whether to increase his Facebook and Google advertising, or invest in industry magazine print ads, or do both.

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Operations Management

Sunyuki: Organic Fresh-Food Distribution Channels - New!

In January 2015, the founder and chairman of Sunyuki Agricultural Co., Ltd. (Sunyuki), was considering a major change to his company. Founded in 2010, Sunyuki was one of the first online fresh-food retailers in southwest China, providing safe, fresh, organic foods to high-end consumers who had a strong preference for high dietary quality. Since its launch, Sunyuki had achieved soaring average annual growth rates of almost 100 per cent. However, it was becoming difficult to attract new customers through online channels alone. Therefore, the founder was considering the option of opening physical stores as an off-line channel to complement the company's successful online sales and distribution channel. Because of rapid growth in the fresh-food industry and intensifying competition, the founder needed to carefully consider the company's next steps. If Sunyuki opted to expand off-line, how should it proceed? Specifically, how should the company manage a new online and offline strategy in an omnichannel sales and distribution environment?

A3 Thinking - New!

This brief note provides a description of the A3 report, a classic problem-solving methodology associated with the Toyota Production System. A3 thinking may be used for many activities, including problem solving, proposal writing, and status reporting. The six elements of an A3 report are described briefly.

Apple Inc.: Global Supply Chain Management - New!

This case focuses on the supply chain strategy of Apple Inc. (Apple). Set in early 2020, it provides a detailed description of the company's supply chain network and capabilities. Data in the case allows students to develop an understanding of Apple's source of competitiveness and to gain insights into the management of a large, complex global supply chain network that focused on the intersection of services, hardware and software. Students will obtain an understanding of the supply chain challenges faced by Apple, in the context of supporting its corporate strategy and growth objectives.

American Automobiles Limited: Production Planning - Featured

In 2015, the managers for a major car manufacturer in the United States, American Automobiles Limited, were faced with a pressing problem in their press shop. The press shop made body panels for the company's 10 different car models using a stamping process. In all, 137 different body panel parts were produced by six press machines. Each press had a distinct stroke rate that decided the time per stamping operation. Time was lost in changing dies, and there were limits on the lot sizes in which the panels could be stamped. Also, some panels could be stamped only on certain presses. The press shop's managers were seeking to allocate the parts to panels in such a way that total costs could be minimized. How could they accomplish this?

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Organizational Behaviour & Leadership

Fyre Festival: Dousing the Flame - New!

In 2017, Billy McFarland set out to create an immersive music festival in the Bahamas. He spent eight weeks with rapper Ja Rule planning the Fyre Festival, which, in the end, never brought a single act to the stage. The Fyre Festival became one of the most widely documented festivals of the century, and the subject matter of thousands of news articles, parodies, and memes that poked fun at what was an event planning nightmare. What had gone wrong from an organizational standpoint, and what proactive measures could have been taken to avoid the problems?

TP Ajmer Distribution Limited: Managing Change in a New Business Model - New!

In July 2017, with a proven track record in power distribution in Delhi and Mumbai, Tata Power Co Limited incorporated a new organization called TP Ajmer Distribution Limited using the distribution franchise model in Ajmer, Rajasthan, India. The new company was created in partnership with the state government company Ajmer Vidyut Vitaran Nigam Limited as a strategic partner. One year later, the management team had to overcome various challenges including recruitment from diverse private and public sources, a limited competent talent pool, a lack of administrative and technology infrastructure, many first-time managers, a scattered team concept, a silos working style, a low level of work experience, and a dated distribution network. To ensure a successful transition, the new company had to streamline business processes and establish an organizational culture of safety, excellence, quality, and ethics consistent with the Tata name. The company had to decide whether to adopt the organizational culture of its parent company, create an entirely new culture, or customize its own culture based on Tata Power principles.

Google LLC: The Diversity Manifesto and Leader Candour - Featured

AWARD-WINNING CASE - Women in Business Category, 2019 European Foundation for Management Development (EFMD) Case Writing Competition. In August 2017, a memo written by an engineer at Google LLC (Google) was leaked to the public, revealing fractured communication and leadership at

Google. Labelled an “anti-diversity manifesto” by its detractors, the memo set off a public controversy over the causes of gender disparities in tech and the limits of free speech within organizations. With ideological divisions across the company, open disdain expressed between colleagues, and the credibility of leaders at a low, the new vice-president of diversity needed to establish trust and candour among the employees and move the company forward.

Mitch Landrieu: Using Communication to Lead Change in Racial Conflict - Featured

In 2015, nine black Americans were killed in a racially motivated shooting spree. The incident fuelled ongoing racial tensions in the United States and launched a conflict over the presence of Confederate memorials in public spaces. When the push to remove Confederate memorials began, the task for Mitch Landrieu, the mayor of New Orleans, was to deal with the city's notable Confederate monuments and the conflict they engendered in a city divided along racial lines demographically, economically, and historically. On May 19, 2017, Landrieu addressed the public. Students have the opportunity to evaluate the speech, consider why Landrieu chose this occasion to address the public, and determine what the speech reveals about his leadership character.

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