



# **PROCEEDINGS** *of the* **NORTH AMERICAN CASE RESEARCH ASSOCIATION**

53rd Year  
San Antonio, TX  
October 13-15, 2011

Marilyn L. Taylor, Editor  
University of Missouri at Kansas City

Vijaya Narapareddy, Vice President of Programs  
University of Denver



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**PROCEEDINGS OF THE  
NORTH AMERICAN CASE RESEARCH ASSOCIATION  
VOLUME 25, NUMBER 1  
SAN ANTONIO, TX  
OCTOBER 13-15, 2011**

**Marilyn L. Taylor, Editor  
University of Missouri at Kansas City**

**Vijaya Narapareddy  
Vice President of Programs  
University of Denver**

NACRA VP of Program Vijaya Narapareddy and Proceedings Editor Marilyn L. Taylor wish to express thanks to multiple people who assisted in various ways with the preparation of this edition of the *Proceedings*. They include Lynn Southard, Assistant Editor, *Case Research Journal*; Lew Brown, Past Editor of *Case Research Journal*, University of North Carolina at Greensboro; and Marlene Reed, NACRA Immediate Past President, Baylor University, as well as the senior officers who offered guidance at various steps. Special thanks are due to Susan Mott and Komal Dasani, Henry W. Bloch School of Management, University of Missouri-Kansas City for their assistance in editing and electronic publishing of the 2011 *NACRA Proceedings*.

## **NACRA 2011 Program Committee**

Vijaya Narapareddy, University of Denver NACRA Vice President of Programs for 2011

Kathryn Savage Northern Arizona University, Newcomer's Workshop Chair  
& the NACRA Executive Committee

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**Teaching with Cases – Cases and Papers**, Susan Sieloff, Northeastern University

**Papers on Research Methodology & Theory Building**, Marie Rock, Bentley University \

**Newcomers' & Embryo Cases**, Kathryn Savage, Northern Arizona University

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# Welcome to NACRA's 2011 Meeting!

This year's program is filled with interesting cases that reflect events that have taken place in companies and organizations worldwide. The primary objective for this year's conference in San Antonio, Texas is to showcase our research discipline to the eager and critical eyes of the world's experts in a healthy dialogue about what case writing for teaching and inquiry truly means. A second objective is to have fun!

Thursday's sessions will involve new and experienced NACRA members in our Newcomers Workshop and "Various" Embryo Case sessions. That evening's plenary session will feature a presentation and discussion on "Frog's Leap Winery in 2011."

In addition to our normal morning case roundtables, we've arranged for some very thought-provoking interactive sessions on Friday afternoon with something interesting for everyone. These include sessions on teaching, research, and technology issues. In one of these sessions, you will also have the opportunity to meet the 2010 NACRA Grant Winners.

Not to be missed are the Friday evening theater at the Plaza Theater and the "San Antonio Rose Live" music production followed by dinner at the Texas Land & Cattle Company Restaurant and the Saturday Awards Breakfast. Let's congratulate the winners of this year's awards, including the \$10,000 award sponsored by CMA-Alberta for the outstanding case presented in the Corporate Governance Track.

Thank you for joining us in San Antonio, this year. There is much to enjoy in this area, including the Alamo, and the shops and restaurants along the River walk. Please consider the many ways to get involved with NACRA.

Vi Narapareddy

NACRA VP Programs 2011

## 2011 NACRA Annual Meeting Schedule

### Thursday, October 13

7:30 - 8:30 am	Breakfast
8:30 am-Noon	Program Registration
9:00 – Noon	<b>Newcomers Workshop</b> <i>Session Chair:</i> Kathryn Savage Northern Arizona University
9:00—9:10	Introduction
9:10-10:00 am	<b>Deborah Ettington</b> , Editor, <i>Case Research Journal</i> , “Publishing with the Case Research Journal”
10:00 – 10:15 am	Break
10:15-11:45 am	<b>Margaret and William Naumes</b> , “Writing Publishable Teaching Cases”
11:45 – 12:00 am	Break
Noon - 1:00 pm	Newcomers’ Lunch
1:30 - 4:00 pm	<b>Case Embryo Sessions: Various Disciplines</b>  <i>Session Chair:</i> Kathryn Savage, Northern Arizona University <i>Co-chairs &amp; Mentors:</i> Chi Anyansi-Archibong, Tim Edlund, Walter Greene, Stephanie Hurt, Becky Morris, Peggy Naumes, and Kathy Savage Embryo Table 1 (Anyansi-Archibong & Greene) Embryo Table 2 (Naumes) Embryo Table 3 (Morris & Savage) Embryo Table 4 (Edlund & Hurt)

## **ACCOUNTING TRACK**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track Chair & Session Chair:** Aundrea Kay Guess, St. Edward's University, [aundreag@stedwards.edu](mailto:aundreag@stedwards.edu)

### **RMR ELECTRONICS**

Daphne Rixon, Saint Mary's University

Donna Stapleton, Memorial University of Newfoundland

### **MOUNTAINVIEW COUNTRY CLUB: WHO'S MINDING THE STORE?**

Carolyn Conn & Aundrea Kay Guess, St. Edward's University

### **AAC SERVICES, LLC: APPLYING A SERVICE MODEL IN A PUBLIC ACCOUNTING FIRM**

Laurence Brown & Mike Bendixen, Nova Southeastern University

## **RMR ELECTRONICS**

**Daphne Rixon, Saint Mary's University  
Donna Stapleton, Memorial University of Newfoundland**

### **Case Objectives and Use**

This case requires students to develop an understanding of the five RMR accounts which could be impacted by the conversion from private enterprise Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS). Students are expected to examine the requirements of IFRS compared to the existing private enterprise GAAP and determine the impact of IFRS. In particular, where IFRS provides users with a choice of methodologies, students are expected to analyze the advantages and disadvantages of the options and make a recommendation. The impact of IFRS adoption on RMR's financial position must be determined and students are expected to develop an implementation plan which addresses team roles and responsibilities, project timeline, estimated budget for the implementation, systems implications (new system versus Excel), and staff training. In addition to addressing the specific issues identified in the case, students need to recognize that IFRS provides a considerable degree of choice and, consequently, a greater level of disclosure in comparison to that required by private enterprise GAAP. This case was written for business school undergraduate courses in intermediate financial accounting, advanced financial accounting, international accounting, and project management. The case could also be used in professional accounting programs such as CA, CMA or CGA.

### **Case Synopsis**

Implementation of International Financial Reporting Standards (IFRS) and any type of substantial accounting changes are often seen as a complex, costly, and time consuming. Making such changes can be an overwhelming experience. This case is based on a privately-held company that had implemented private enterprise GAAP for its December 31, 2011 year-end, but have now, in anticipation of a public offering, voluntarily decided to change from Canadian Private Enterprise GAAP to Canadian IFRS for the firm's December 31, 2012 fiscal year-end. Students are required to prepare a report to identify the accounts that will require changes, identify the options (if any) and recommend a course of action, and to develop an implementation plan for parallel tracking for a 12-month period. Recommendations are also needed for project team members, budget and timeline. This case is not specifically focused on the change to IFRS standards and what the conversion will mean in dollars. Rather, the focus is on how to conceptualize and plan for any type of significant change in accounting standards and the related project planning.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, Texas, October 13-15, 2011. All rights are reserved to the authors and NACRA. © 2011 by Daphne Rixon and Donna Stapleton. Contact person: Daphne Rixon, Sobey's School of Business, Saint Mary's University, Halifax, Nova Scotia, Canada, B3H 3C3, 902.496.8212, [Daphne.Rixon@SMU.CA](mailto:Daphne.Rixon@SMU.CA).

## **MOUNTAINVIEW COUNTRY CLUB: WHO'S MINDING THE STORE?**

**Carolyn Conn & Aundrea Kay Guess, St. Edward's University**

### **Case Objectives and Use**

The case was designed for use at both the undergraduate and graduate levels in an auditing course. It could also be utilized in cost accounting. Topics include: auditing procedures, professional standards, internal control, variance reports, inventory control, and conflict of interest. There can also be a focus on the codes of conduct and resources available to members of the accounting profession when faced with a serious ethical dilemma in the work place.

Undergraduate students should be able to identify key problems facing the protagonist after they have completed (or while enrolled in) an auditing course and have completed an Intermediate Accounting course. Graduate students who have work experience may have first-hand knowledge of some of the issues in the case.

The case can be taught in one 90-minute class. Suggested assignments include asking students to describe the protagonist's ethical dilemma, identify alternate ethical frameworks for decision-making, analyze the influence of stakeholders, and recommend a course of action.

### **Case Synopsis**

After five years as Controller of Mountainview Country Club, Sandi Lane must decide whether to resign or wait to be fired. The General Manager's wife and Pro Shop Buyer & Manager had stormed out of Lane's office screaming, "*I'll see to it that you don't work here any more!*" Lane had extensive responsibilities for all aspects of the accounting functions -- but, no staff. She was a "one-person shop" with too many duties to have adequate internal controls. She spent much of her time trying to implement standard accounting procedures.

Financial problems confronted her in every area, including cash flow, unbudgeted expenditures by one of the partners, food/beverage losses exceeding \$100K each year, and Pro Shop inventory shortages nearing \$200K per year. There was no active interest in or management of the Club by any of the three partners, including the general partner who was a CPA. Lane was the only one who seemed to be interested in "minding the store." Should she continue as the volunteer treasurer or should she resign?

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## **AAC SERVICES, LLC: APPLYING A SERVICE MODEL IN A PUBLIC ACCOUNTING FIRM: A CASE STUDY**

**Laurence Brown & Mike Bendixen, Nova Southeastern University**

### **Objectives and Use**

The goal of this case is to apply the elements of a service model in a service environment and come to an understanding of the enormous contribution of the elements to quality improvements, the elimination of waste, the reduction of costs, and the increase in profitability.

The objectives of this case are to develop a theoretical framework that assist in understanding the organizational structure, policies, and operating practices of a pure service company associated with a service model. Undergraduate and graduate students studying operations management and accounting will be able to:

1. Demonstrate an understanding of the fundamental elements of a service model by explaining them to others;
2. Describe the ways in which the elements of a service model can be applied in the service environment;
3. Predict outcomes in other similar situations; and
4. Gain an appreciation for the importance of a service model in the professional service environment.

This case can also be used to illustrate the application of the four critical elements of Frances Frei's (2008) service model. Finally, the case can drive home the importance of applying the elements of a service model in service companies.

### **Case Summary**

This case deals with the application of a service model in a pure service company: a public accounting firm. The accounting firm experienced relatively low client retention and high staff turnover. At the same time, the firm experienced decreasing engagements realization rates. The firm's management hired a consultant to examine the organization structure, policies, and operating practices. Based on the examination, the consultant identified some challenges and decided to apply the service model by Frances Frei (2008) to deal with them.

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# **BUSINESS, SOCIETY, & ETHICS**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track Chair:** Emmanuel Raufflet , HEC Montréal [emmanuel.raufflet@hec.ca](mailto:emmanuel.raufflet@hec.ca)  
**Session Chair:** Anne T. Lawrence, San José University, [anne.t.lawrence@gmail.com](mailto:anne.t.lawrence@gmail.com)

## **WATER SUSTAINABILITY IN INDIA**

Gary Clendenen, [gclendenen@siena.edu](mailto:gclendenen@siena.edu), Raj Devasagayam, & J. Booker, Siena College

## **WHEN TO BLOW THE WHISTLE**

Carolyn Conn, St. Edward's University

Kevin Collier, Texas State University, Texas State University

## **THE MIDNIGHT JOURNAL ENTRY**

Anne T. Lawrence, San Jose University

## **DONORS—DEAD OR ALIVE—BEWARE!**

Thomas D. Tolleson & Billie Hammack, Texas Wesleyan University

## **JUST DUMP IT IN THE LAKE**

Robert Sexty, Memorial University of Newfoundland

## **STRATEGIC CHOICES: WOLF MANAGEMENT**

Tom Hinthorne & Patricia Holman, Montana State University-Billings,

## **WATER SUSTAINABILITY IN INDIA**

**Gary W. Clendenen, Raj Devasagayam, & J. F. Booker, Siena College**

### **Case Objectives and Use**

The case presents the complex issues faced by policy makers concerned with an impending water crisis in India. It includes information that provides a basis a wide-ranging discussion of stakeholders and potential solutions. The case includes data/information on economic and population growth, poverty among rural farmers, and declining water resources. A decision is required on moving forward with one of two possible massive infrastructure projects. At stake was nothing less than the future of India as the financial and social costs were huge. The case was written for undergraduates taking a course in business strategy, a natural resource course with a focus on water, and/or large government planning and projects.

### **Case Synopsis**

Dinesh Shindey had been asked by India's Prime Minister India to chair a task force formed to study the massive, proposed project to link the rivers in India as a potential solution to the water crisis. At the heart of the water crisis was the poorly-maintained water infrastructure built by the British, a rapidly growing population and increasing demand for water, the lack of motivation by farmers to conserve water due to a large subsidy that encourages them to pump water, very low per capita ability to store water from the heavy monsoon rains, and rapidly falling water tables in underground aquifers. The fact that the population of India was expected to increase by 500 million people within 50 years made long-term planning both very important and very difficult. India had a long history of devastating famines during droughts, and Shindey wanted to help make sure that one would not occur again in the near future.

Shindey was leaning toward the river linking project. The other option receiving serious consideration was a portfolio, or decentralized, approach made up of many smaller measures that would collectively reduce demand and increase supply. The portfolio approach was championed by Mr. Kannan, a previous Secretary of the Ministry of Water in India. The two men were preparing for an important debate in front of a group of experts. Shortly after the debate, Shindey and his task force must complete their report and submit their final recommendations which would go to the prime minister, the president, and the Supreme Court of India. The case provides opportunity for a rich discussion of the pros and cons of the river linking project and highlights relevant cultural issues in India such as corruption, bureaucratic decision making, political dissension, and very frequent cost overruns on large projects.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights are reserved to the authors and NACRA. © 2011 Gary W. Clendenen, Raj Devasagayam, & J. F. Booker. Contact author: Gary W. Clendenen, Siena College, 515 Loudon Road, Loudonville, NY 12211, 518-782-6759, [gclendenen@yahoo.com](mailto:gclendenen@yahoo.com).

## **WHEN TO BLOW THE WHISTLE**

**Carolyn Conn, St. Edward's University  
Kevin D. Collier**

### **Case Objectives and Use**

This case is suitable for graduate or upper-level undergraduate courses in business ethics, accounting ethics, and cost/managerial accounting. It could also be utilized in a business law course, specifically for the topic of sovereignty of Indian nations in the United States.

The core objectives of this case are to help students learn to: identify the ethical dilemma faced by the protagonists, apply different ethical decision-making models, identify stakeholders and consequences and develop an action plan, evaluate the influence of a clearly-defined group of stakeholders and the impact of that group on decision-making, and evaluate and identify the appropriate time to take action when faced with an ethical dilemma.

The case can be taught in one 90-minute class. Suggested assignments include asking students to identify the protagonists' ethical dilemma, develop alternate ethical frameworks for decision-making, analyze stakeholders influence on the choice, and recommend a course of action.

### **Case Synopsis**

Jeff Kenner and Tamra Elshaug, long-time employees of Sioux Manufacturing Corporation (SMC), faced a serious dilemma which could result in loss of their jobs and, possibly, federal sanctions against their employer and its president. After Kenner's accidental discovery that SMC had been cutting corners on a federal government contract, he questioned the president. Kenner was told "not to worry."

Shortly after Kenner's discussion with the president, he was transferred to another department with a cut in pay. Kenner confided in his new supervisor what he knew about the federal contract. Shortly thereafter she was told she was being demoted.

Kenner and Elshaug must decide whether to "blow the whistle" on SMC. However, they are concerned about the ramifications. The continued operations of SMC and the livelihood of their co-workers could be at stake. Will the federal authorities listen to them? What should they do now?

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## THE MIDNIGHT JOURNAL ENTRY

Anne T. Lawrence, San José State University

### Case Objectives and Use

This case tells the story of a newly-appointed chief financial officer who uncovers a scheme to “cook the books” during his very first days on the job. To make matters worse, he learns that the perpetrator was the CEO himself, who now seems determined to thwart the new CFO’s efforts to surface and correct the error. The case is designed to be used with the Giving Voice to Values curriculum. This innovative approach to teaching business ethics starts with the premise that most people working in organizations know what is right and wrong. The question they face as moral actors is not “What is ethical?” but, rather, “How can I most effectively act on my convictions in this situation?”

After studying the case, students will have an improved ability to identify the motivations and rationalizations of persons who commit unethical acts; the risks of acting, and not acting, on their values; and the factors that enable or disable moral action in organizations. Students will also have an opportunity to practice voicing their values in an organizational setting. The case, which is based on interviews with the protagonist, is suitable for use in upper-division undergraduate, graduate, or executive education-level classes in business ethics, corporate governance, accounting, or accounting ethics. It may also be used in advanced training for chief financial officers, chief executive officers, or directors.

### Case Synopsis

In March 2003, Richard Okumoto, the newly-appointed chief financial officer of Electro Scientific Industries, Inc., uncovered what he believed to be a serious accounting fraud. Around midnight several months earlier, a group of managers, led by a man who later became CEO, had reversed an accrued liability of close to a million dollars that had been set aside to cover pension obligations to employees in Asia. This midnight journal entry had the effect of allowing the company to report a gain, rather than a loss, for the quarter. In subsequent investigation, Okumoto learned that the company had received a legal opinion that the reversal was improper. Consequently, he believed that company’s earnings should be restated. When he approached the CEO, the general counsel, and the company’s outside auditors with his concerns, however, he got the same response—the reversed accrual was not a problem, and he should just “get past it.” Okumoto had to decide how best to act on his conviction that the company had committed an unethical and illegal act, while minimizing the risk to his own personal safety and future career prospects.

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## **DONORS—DEAD OR ALIVE—BEWARE!**

**Thomas D. Tolleson & Billie Hammack, Texas Wesleyan University**

### **Case Objectives and Use**

This case describes an ethical dilemma surrounding the questionable use of endowed funds by an administrator at the University of Texas Medical Center (UT Southwestern). An investigative reporter finds evidence that spending endowed funds contrary to a donor's stipulations is a common practice at UT Southwestern. This is the ethical dilemma. When the reporter shares his findings with the nephew of a deceased donor whose gift is being used to pay for expenditures unrelated to the endowment, the nephew questions the administrator's actions. The nephew asks, "How can paying for hospital administrators to attend a Texas Rangers baseball game be right when my uncle wanted his gift used for the professional development of employees in the internal audit department? How can UT Southwestern act in such an unethical manner?" The case was written for undergraduate business school courses in ethics, business and society, and social responsibility.

### **Case Synopsis**

For approximately 23 years, Jesse Brittain worked for UT Southwestern. Brittain was known for his big smile, joking manner and concern for fellow employees. When he became Director of Internal Audits, Brittain continued to show an interest in his employees and encouraged their professional development. His frugal lifestyle allowed him to accumulate a small nest egg of just over \$390,000, which he left to UT Southwestern after his death. The endowment agreement specified that the endowed funds were to be used for the sole purpose of enhancing the business operation of UT Southwestern and gave priority to the professional development of personnel in business operations. Jesse's nephew, Ron Brittain, became aware that officials at UT Southwestern were using funds from his uncle's endowment for lavish parties, country club memberships, and Texas Rangers baseball games. Ron thought that UT Southwestern's actions were, at best, unethical, and he was sure that his uncle would object to such expenditures. For its part, UT Southwestern argued that the expenditures were in accordance with Brittain's wishes. As Ron reviewed a list of the charges against his uncle's endowment, the thought, "They robbed my uncle. This is just wrong. It's thievery! How can UT Southwestern act in such an unethical manner?"

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## JUST DUMP IT IN THE LAKE

Robert W. Sexty, MBA Kristen Baker (MBA student), & Natalie Slawinski  
Memorial University of Newfoundland, St. John's, Canada

### Objectives and Use

This case places students in the position of environmentalists as they decide what course of action to initiate. By taking the perspective of an ENGO instead of a company, students can gain insights into how ENGOS function and increase their understanding of how corporations might respond. The case acquaints students with environmental legislation and regulation and, in particular, illustrates an anomaly in the Government of Canada's approach to protecting the environment. The dilemma created when balancing the impact on the environment with economic development is illustrated. It also familiarizes students with the types of influence on corporations that may be available to ENGOS and assesses the possible effectiveness of ENGO influence in a particular incident.

### Case Summary

In July 2009, Vale NL began building a \$2.17 billion nickel refinery in Long Harbour, Newfoundland and Labrador. The refinery would bring economic prosperity in an area of high unemployment by creating 1,600- 2,000 jobs during construction and 400-500 permanent jobs. The environmental assessment process of the project began in 2006 and the company had successfully completed environmental impact statements (EIS) for the Federal and Provincial Governments.

A major environmental issue was the disposal of toxic tailings from the refinery, and the approved solution was to store them in a natural lake, Sandy Pond, in what is referred to as a "tailings impoundment area" (TIA). The company claimed that the use of Sandy Pond was the most environmentally friendly alternative of several studied and that the negative ecological and social impacts were the least on the community. The company had applied to have environmental legislation preventing the pollution of waterways waived by requesting that Sandy Pond be placed on Schedule 2 of the Metal Mining Effluent Regulations of the *Fisheries Act*. This move was successfully completed in July 2009.

Environmentalists were not opposed to the project, but strongly believed that it was a mistake to destroy a natural body of water for industrial purposes when a land site holding pond could be created. Sandy Pond was one of several TIAs allowed in Canada and the ENGOS felt it important to take a stand on TIAs created in this manner. ENGOS now had to decide how to most effectively challenge this decision and to whom to target in their efforts.

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## STRATEGIC CHOICES: WOLF MANAGEMENT

Tom Hinthorne & Patricia Holman, Montana State University-Billings

### Case Objectives and Use

The objective of the case is to enable students to understand dispute resolution practices in natural resource management situations, primarily voluntary and court-ordered collaborative practices and litigation. The authors are targeting undergraduate and graduate courses in Business, Government, and Society.

### Case Synopsis

US District Court Judge Donald Molloy was mulling over his options for resolving a dispute over the management of Rocky Mountain gray wolves, an endangered species under the Endangered Species Act. The case examined three strategic options: (1) voluntary collaboration, (2) court-ordered collaboration, (3) legislation by Congress. In 2004, Judge Molloy stated that he favored collaboration, but there was little evidence in his actions that he was instrumental in initiating or guiding a collaborative process. His actions indicated he favored settlement if that was possible.

Moreover, it appeared the US Fish and Wildlife Service (FWS), the agency that was responsible for wolf management, would act collaboratively to resolve the dispute. Judge Molloy had litigated the dispute several times over several years. The stakeholders included the FWS; the state agencies responsible for wolf management in Idaho, Montana, and Wyoming; 14 environmental groups; district and appellate courts; livestock organizations; and hunters. At the end of the case, a colleague asked Judge Molloy *“Is it too late to collaborate?”*

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor’s manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA). © 2011 by Tom Hinthorne and Patricia Holman. Contact person: Tom Hinthorne, College of Business, Montana State University-Billings, 1500 University Drive, Billings, MT 59101-0298, 406-657-2099, [thinthorne@msubillings.edu](mailto:thinthorne@msubillings.edu)

## **CASES IN SPANISH TRACK – TABLE 1**

**Friday, Oct 14, 8:30 am-Noon**

**Track & Session Chair:** Jorge González, Tecnológico de Monterrey, [jgonza@itesm.mx](mailto:jgonza@itesm.mx)

### **BITA (GRUPO AGBAR)**

Josep Lluís Canon & Silvia Rodriguez-Donaire, ESADE Business School & Technical University of Catalonia - ETSEIAT

### **FUNDACIÓN MUNDO MUJER: CRÉDITO OPORTUNO PARA SU EMPRESA**

Ernesto Barrera, Universidad de la Sabana

### **GRUPO BORGES EN CHINA**

Josep M Sayeras, ESADE Business School

### **M&M LeCHuZ**

Camilo Mejia, María José Rosado, María Jimena Wilches, Universidad del Norte  
Ignacio Consuegra, & Daniela Bedoya y Andrés Caballero, Universidad del Norte;

## **BITA (GRUPO AGBAR)**

**Josep Lluís Cano & Silvia Rodríguez-Donaire**  
**ESADE Business School & Technical University of Catalonia - ETSEIAT**

### **Case Objectives and Use**

The case raises the question of how to use a knowledge management portal in Grupo Agbar (Aguas de Barcelona), a private organisation. It does not focus on the portal's initial approval, but on the question of its continued existence. The case shows the different phases that the project goes through, presenting students with a scenario that allows them to assess the added value of using these management tools and to justify the financial resources necessary for the portal's management and maintenance. The BITA (Water Technological Information Bank) case presents an example of how to raise the question of and justify the costs of managing and maintaining a knowledge portal along with the value it brings the organisation.

The BITA case was designed for use on information systems courses and particularly in project assessment sessions and knowledge management sessions.

### **Case Synopsis**

The BITA case presents the use of a knowledge portal by a private company, namely Grupo Agbar (Aguas de Barcelona). The project was devised by Fundación Agbar and was subsequently taken over by CETaqua (Water Technology Center).

This case seeks to justify the viability and future of a knowledge portal, i.e., the BITA project (Water Technological Information Bank). Several updates have been put into effect in the course of the portal project, making it possible to cover the Group's staff's needs along with those of its various businesses. However, the project has essentially specialised in the water and sanitation sector. The initial goal of the BITA portal was to unify information from various libraries in the Agbar group.

Its protagonists, the team led by Pedro Garcia and María Pi, were faced with the question that they had been given by the Group's CEO and Managing Director, Ángel Simon. In reviewing the budgets for 2009, Simon had found an allocation of €600,000 corresponding to the maintenance of the BITA portal. Pedro and María have to justify the budget to ensure the portal's viability and future.

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The authors developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The cases, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, Texas, October 13-15, 2011. All rights are reserved to the author and NACRA. © 2011 by, Josep Lluís Cano and Silvia Rodríguez Donaire. Contact person: Josep Llus Cano, ESADE, Av. Pedralbes 60-62, 08034 Barcelona, Spain, +34-93-280-6162, [joseplluiscano@esade.edu](mailto:joseplluiscano@esade.edu).

## FUNDACIÓN MUNDO MUJER: CRÉDITO OPORTUNO PARA SU MICROEMPRESA

Ernesto Barrera Duque, INALDE Business School, Colombia

### Resumen del caso

Bajo la red del organismo internacional *Women's World Banking* con sede en Nueva York, y con una *estrategia* orientada a *mejorar la calidad de vida de la mujer trabajadora de escasos recursos mediante el acceso fácil y oportuno al crédito*, la Fundación Mundo Mujer, FMM, para finales de diciembre de 2005, contaba con 19 oficinas en varias ciudades colombianas, una cartera vigente de \$110.148 millones de pesos y 95.906 clientes activos, 72% de los cuales eran mujeres. Durante el quinquenio 1999-2004 otorgó 154.141 créditos *microempresariales* y 73.395 prendarios. Generó autoempleo para cerca de 12.500 familias, y unas 40.000 personas también se beneficiaron como consecuencia de los puestos de trabajo generados por sus clientes microempresarios. La entidad también apoyó el acceso a la educación superior de cerca del 12% de los hijos de los beneficiarios de los microcréditos.

Para junio del año 2005, el monto promedio de los créditos otorgados por la FMM era de US \$414, bastante más bajo que el latinoamericano\*, indicando una clara orientación *a los segmentos más pobres de la población atendida* –sin acceso al sistema financiero tradicional- con una *eficiencia operacional* superior al promedio del sector. Según los directivos de la Fundación, esto ha permitido *fracturar el paradigma de la sabiduría convencional que consideraba que prestar montos bajos a los pobres era riesgoso y poco rentable*. La FMM se encontraba en un punto de inflexión para continuar creciendo y se planteaba alternativas para continuar en este proceso, sin desviarse de su misión social.

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\*El promedio latinoamericano para esa misma fecha era US \$813, según MicroRate, agencia que efectuó un estudio con base en 40 instituciones de Latinoamérica dedicadas a las *microfinanzas*.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, Texas. All rights are reserved to the authors and NACRA. © 2011 by Ernesto Barrera Duque, Ernesto Barrera Duque, INALDE Business School, Colombia INALDE -University of La Sabana, Colombia, Ph. 57-18614444, [Ernesto.barrera@inalde.edu.co](mailto:Ernesto.barrera@inalde.edu.co).

## CASO GRUPO BORGES EN CHINA

Josep M. Sayeras, ESADE – Universitat Ramon Llull

### Objetivos del caso

Los objetivos del caso son: a) discutir la definición de “mercado” desde el punto de vista de *Managerial Economics*, b) señalar los distintos actores que van a jugar un papel determinante en el proceso, c) resaltar los aspectos clave para asegurar el éxito del proyecto, d) mostrar distintas técnicas de fijación de precios, e) discutir la relevancia de la marca en las técnicas anteriores.

El caso Borges aporta un magnífico ejemplo de cómo se determina el alcance de un mercado, de cómo se introduce un producto en un mercado maduro en un país “emergente”, y de cómo se fija el precio de dicho producto.

En el caso Borges no se ha primado tanto la decisión sobre qué hicieron sino cómo lo hicieron, y se le plantea al alumno o participante que decida qué acciones debería realizar para intentar asegurar el éxito del proyecto de introducción de un producto en un mercado.

### Resumen del caso

El grupo Borges estaba, en 2008, en pleno proceso de expansión e internacionalización como demostraba la creación de empresas tanto para la comercialización de sus productos como para el aprovisionamiento de la materia prima. En esta tesitura, la empresa se plantea la introducción en el mercado chino del aceite de oliva, uno de sus principales productos junto a los frutos secos. La persona que iba a liderar el proyecto era el Sr. Eduard Badia, *country manager* del grupo Borges.

El mercado chino presenta una serie de peculiaridades que le hacen especialmente susceptible de análisis. Por un lado, tenemos aspectos macroeconómicos, tales como los crecimientos en producción – y por tanto, en bienestar – como los de política comercial. Por otro lado, presenta aspectos microeconómicos interesantes como la convivencia en el mismo “mercado” del aceite de oliva y el aceite de cacahuete o los distintos canales de distribución.

El presente caso trata tanto del proceso de la introducción de la empresa en el mercado chino como de los aspectos críticos a tener en cuenta para conseguir el éxito de dicho proyecto. Además, el caso tiene como objetivo secundario la estrategia de *pricing*.

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**M&M LECHUZ**

**Camilo Mejia, María José Rosado, María Jimena Wilches, Ignacio Consuegra,  
& Daniela Bedoya y Andrés Caballero, Universidad del Norte**

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## **CASES IN SPANISH TRACK – TABLE 2**

**Saturday, Oct 15, 8:30 am-Noon**

**Track & Session Chair:** Jorge González, Tecnológico de Monterrey, [jgonza@itesm.mx](mailto:jgonza@itesm.mx)

### **IDE BUSINESS SCHOOL**

Pablo Alegre, IAE Business School.

Raúl Moncayo, IDE Business School

Maria Barale, IAE Business School

### **LA GESTIÓN DEL PATRIMONIO DE ANDRÉS MARTÍNEZ ESTRADA**

Noussan, Gabriel, IAE/Universidad Austral

### **UN TECHO PARA CHILE 2010: ESTRATEGIA COPORATIVA EN EL ÁREA SOCIAL**

Sergio Olavarrieta & Ismael Oliva, Universidad de Chile

### **PLAN CEIBAL: ONE LAPTOP PER CHILD IN URUGUAY**

Adrián Edelman, IEEM Universidad de Montevideo

# IDE BUSINESS SCHOOL

Pablo José Alegre, Raúl Moncayo, & María Barale  
IAE Business School – Universidad Austral

## Uso y objetivo del caso

Este caso puede ser utilizado en programas de educación ejecutiva, Maestrías y seminarios de ventas. El caso presenta los siguientes objetivos de enseñanza:

1. Ilustrar los métodos de **Fijación de Objetivos** teniendo en cuenta tanto el nivel ideal de información necesaria para lograrlo, como la información con la que cuentan las empresas al momento de fijar dichos objetivos.
2. Mostrar los distintos **Sistemas de Remuneración** y la información necesaria para diseñarlos. También, pensar este sistema como factor clave para alinear a la fuerza de ventas con la estrategia de la compañía. Finalmente, analizar la relación de la estructura organizativa del equipo comercial, responsabilidades y nivel de esfuerzo requerido, con el sistema de remuneración.

## Sinopsis del caso

En Octubre del año 2007, Daniel Montero, Director General del IDE, Juan Alvarado, Director Financiero y Pedro Ramos, Director Comercial incorporado al equipo el primer día de dicho mes, estaban reunidos intercambiando ideas con el objetivo de definir dos temas que consideraban estratégicos para el área comercial de la escuela: el sistema de remuneración del equipo de ventas y la fijación de objetivos comerciales para el año siguiente.

Daniel consideraba que el equipo de ventas podía mejorar su desempeño. Si bien no ponía en tela de juicio el esfuerzo del equipo, pensaba que la fuerza de ventas no estaba totalmente alineada con la estrategia de la institución, ya que sólo las Maestrías alcanzaban buenas cifras de ventas, mientras que otros programas, PADE, PDD y PPE, considerados igualmente estratégicos, arrojaban resultados que no satisfacían a la Dirección.

Roberto Brizuela, Director Comercial hasta la llegada de Pedro, consideraba que los objetivos fijados por la Dirección hasta el año 2007, no tenían en cuenta la realidad del mercado, motivo por el cual, sostenía que eran difíciles de alcanzar y por ende, atentaban contra la remuneración del equipo comercial.

Por este motivo, Daniel encargó a Juan y Pedro, la elaboración de una propuesta que incluya por un lado, los objetivos de ventas para el año 2008, dándole la misma relevancia a todos los programas, y por el otro, un sistema de remuneración e incentivos que perfeccionara el vigente.

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Los autores desarrollaron el caso para discusión en clase más que para analizar su eficaz o ineficaz manejo de la situación. El caso, la nota de enseñanza y la sinopsis fueron evaluados por pares y aceptados por NACRA (North American Case Research Association) para la conferencia anual que se llevará a cabo entre el 13 y 15 de Octubre, en San Antonio, Texas, USA. Todos los derechos se reservan a los autores y a NACRA. © 2011 por Pablo Alegre, Raúl Moncayo, y María Barale. Persona de contacto: Pablo Alegre, IAE Business School, Universidad Austral - Mariano Acosta s/n Ruta Nac. 8 (B1629 WWA) Pilar – Buenos Aires - Argentina, [palegre@iae.edu.ar](mailto:palegre@iae.edu.ar).

# LA GESTIÓN DEL PATRIMONIO DE ANDRÉS MARTINEZ ESTRADA

Gabriel Noussan, IAE Business School

## Case Objectives and Use

Este caso permite reflexionar sobre la necesidad de una adecuada planificación y planteo de gestión de las finanzas personales y familiares. Además de brindar la oportunidad de reflexionar sobre los elementos clave de la planificación financiera personal posibilita una introducción en el planteo de la Filosofía de Inversión que debe comprender bien quien pretenda realizar una gestión adecuada de las inversiones personales. El caso persigue tres objetivos diferentes: **1)** El 1er. objetivo es que los directivos de empresa puedan comprender y valorar la importancia de la planificación anticipada de sus finanzas familiares. Esto que es algo normal en directivos anglosajones es, un elemento muy descuidado por parte de sus pares latinoamericanos. **2)** El 2do. objetivo es generar interés en los cursos de finanzas, por parte de los estudiantes. El tratamiento del caso hace que el estudiante se ponga en la “piel” del personaje, por lo que se genera un aprendizaje “interesado” de estos temas. La problemática hace evidente la necesidad de contar con una comprensión básica del funcionamiento de los mercados de capitales por lo cual se convierte en un elemento inspirador del aprendizaje de Finanzas. Esto resulta muy importante para el desarrollo de capacidades básicas de análisis económico y financiero que posibilitarían el desarrollo de una visión integral de los negocios en particular en muchos directivos que por formación o vocación no tienen una inclinación natural por los temas financieros. **3)** El 3er. objetivo es introducir los elementos básicos que comprenden la determinación de la Filosofía de Inversión, desde la perspectiva aportada por Aswath Damodaran en su libro: *“Investment Philosophies: Successful Investment Philosophies and the Greatest Investors who made them work”*, Wiley & Sons, Inc. 2003.

El caso ha sido preparado especialmente para ser usado en una materia electiva del MBA sobre Finanzas Personales. Permite una introducción sencilla e interesada de los participantes en los elementos básicos de la Filosofía de Inversión, no se requiere un extensivo conocimiento previo de finanzas por parte de los estudiantes.

## Case Synopsis

El caso describe la situación de Andrés Martínez Estrada un directivo de una importante empresa que tiene un retiro anticipado a los 60 años y aunque lo intenta no consigue un nuevo trabajo. Tiene una cartera de inversiones que bien administrada podría asegurarle un retiro sin inconvenientes financieros. Sin embargo el deterioro que han sufrido sus inversiones en los últimos años y la escasa confianza que le inspiran, por su experiencia pasada, los asesores de inversiones, lo llevan a plantearse cómo hacer para lograr una adecuada pero prudente gestión de sus inversiones. Debe antes que nada hacer un diagnóstico personal que le permita descubrir cuál es la filosofía de inversión que le permitirá concretar sus objetivos sin afectar su bienestar personal. El Marco conceptual que aporta Aswath Damodaran en su libro será una buena guía.

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**UN TECHO PARA CHILE 2010:  
ESTRATEGIA CORPORATIVA EN EL ÁREA SOCIAL**

**Ismael Oliva, Karen Bartheld, Catherine Madrid, Lin Sun, Renato Varas &  
Sergio Olavarrieta, Escuela de Negocios, Universidad de Chile**

**Resumen del caso**

Un Techo para Chile (UtpCh) es una organización sin fines de lucro, enfocado en ayudar a los pobladores y familias que viven en campamentos, carentes de recursos y medios para salir de su situación de pobreza y exclusión social, para que ellos logren obtener sus viviendas definitivas, recibiendo herramientas y habilidades sociales, y consecuentemente conseguir la inclusión al desarrollo de la sociedad entera.

La organización ha tenido una importante evolución desde su inicio en su estrategia. Antes del año 2000, UtpCh canalizaba su esfuerzo para construir mediaguas como una solución simple e inmediata de ayuda a los pobladores, y bajo ese enfoque, se cumplió exitosamente la meta de “2000 mediaguas para el 2000”.

Después de ese hito, UtpCh replanteó su estrategia, cambiando su enfoque de proveer viviendas de emergencia a crear barrios sustentables, junto con educar, organizar y capacitar a los pobladores en diferentes habilidades sociales, para que ellos mismos pudieran organizarse e independizarse para cambiar su realidad agobiante, tal como formarse en grupos para solicitar y gestionar los subsidios estatales en viviendas y urbanización para la construcción de barrios. Posteriormente, también se estableció el área de Innovación, para ayudar a los pobladores a emprender y crear sus propios microempresas y fuentes de trabajo.

En el año 2007, UtpCh lanzó la campaña “2010 sin campamentos”, haciendo la llamada a todo Chile, para luchar a erradicar los campamentos en el año del Bicentenario. El objetivo de UtpCh fue entregar viviendas definitivas, construidas como barrios sustentables, a 10 mil familias. Es decir, UtpCh ha evolucionado desde una empresa que ofrecía una solución simple y tangible (mediagua) a una que pretende entregar una solución completa e intangible (vivienda definitiva, barrio sustentable, educación, capacitación, habilidades sociales, asesoría jurídica, entre otros), para lograr la inclusión social, en su estrategia corporativa para atender a su mercado meta.

En el año 2010, UtpCh se enfrenta el desafío de crecimiento para el futuro, en un contexto de que hasta ese entonces la organización ha sido muy exitosa en la consecución de su visión y objetivos propuestos, y que existe la certeza de que dentro de unos 3 años se puede erradicar con todos los campamentos en Chile, si UtpCh sigue trabajando tal como hasta ahora. ¿Qué va a hacer UtpCh en el futuro? Es la gran pregunta que ronda en la cabeza del Director Ejecutivo de UtpCh, Juan Pedro Pinochet. Para tener una respuesta a esa gran pregunta, Juan Pedro Pinochet tendría que resolver una serie de dudas con respecto a varios temas organizacionales, tales como: ¿Habría que cambiar la visión y misión de la organización? ¿Qué van a hacer con la potente marca de UtpCh en su futuro? ¿Cómo UtpCh puede seguir explotando el capital humano como un recurso estratégico en su futuro crecimiento? ¿Qué pasará con la cultura corporativa de UpCh en el futuro crecimiento?

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# **PLAN CEIBAL: ONE LAPTOP PER CHILD IN URUGUAY**

**Adrián Edelman, IEEM Universidad de Montevideo**

## **Case Objectives and Use**

The Plan Ceibal case is aimed at stimulating a broad discussion of different aspects of the planning and management of initiatives with large-scale social impact including conception, sponsorship, leadership, team integration, and follow-up of small details to the assessment of the best structural configuration according to strategy.

At a more general level, the case introduces a debate on alternative ways of bringing efficiency into the state administration. Furthermore, it enables to explore the use of technology in education and to analyze philosophies, challenges and limitations of the One Laptop per Child project itself.

This case can be used in graduate courses in Project Management, Social Entrepreneurship, and Social Responsibility.

## **Case Synopsis**

In less than three years, the Plan Ceibal had achieved what many had considered impossible: delivering a laptop to every schoolchild and every teacher in the country. By October 13<sup>th</sup> 2009, the last of the 380,000 laptops was delivered. The execution of this stage was a definitive success. However, huge challenges remained: the organization still needed to make sure all laptops and hotspots kept on working to guarantee the survival of the initiative. It was also time to face one of the weakest and most criticized aspects of the plan - the poor involvement of the teachers and the educational system to date. Finally, there were serious concerns about the future of the institution itself – should it become part of the educational system or remain an independent agency. Or, were there other alternatives?

The case narrates the three-year long project through the eyes of some of its main characters, especially, its managing director, Miguel Brechner. As the case closes in September 2009, he needs to make several decisions regarding the next stages of the project.

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The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. This case is submitted for consideration in the North American Case Research Association (NACRA) 2011 Annual Meeting. All rights are reserved to the author and NACRA. © 2010 by Adrian Edelman. Contact person: Adrian Edelman, IEEM Universidad de Montevideo – Lord Ponsonby 2530, 11600 Montevideo, Uruguay, +598 2709-7220, [aedelman@um.edu.uy](mailto:aedelman@um.edu.uy).

## **CORPORATE GOVERNANCE TRACK - TABLE 1**

**Friday 9:00am – Noon & Saturday 9:00am – Noon**

**Track Chair:** Marlene Reed, Baylor University, [Marlene\\_Reed@baylor.edu](mailto:Marlene_Reed@baylor.edu)

**Session Chair:** Tupper Cawsey, Wilfrid Laurier University

### **THE ROCKY MOUNTAIN MUTUAL HOUSING ASSOCIATION: FROM GROWTH TO DECLINE**

Vijaya Narapareddy, Gordon Von Stroh, & Nancy Sampson, University of Denver

### **FERRIS VALLEY FOODS COMPANY: CORPORATE SOCIAL RESPONSIBILITY AND REENTRY**

Nancy Levenburg, Grand Valley State University,

Lisa Eshbach, Ferris State University

### **BARNES & NOBLE, INC.: THE YUCAIPA PROXY CHALLENGE**

Ram Subramanian, Montclair State University

### **PREDICAMENT AT THE STUDENTS' LOAN BUREAU**

Paul Golding, University of Technology, Jamaica

## **ROCKY MOUNTAIN MUTUAL HOUSING ASSOCIATION: FROM GROWTH TO DECLINE**

**Gordon Von Stroh, Vijaya Narapareddy, & Nancy Sampson  
University of Denver, Denver**

### **Case Objectives & Use**

The case discusses the founding and growth of Rocky Mountain Mutual Housing Association (RMMHA) as a not-for-profit organization to fill the growing need for affordable housing in the Rocky Mountain region. With skilled leadership at the top that included a well-qualified Board of Directors, RMMHA experienced a period of high growth and success. However, this period of growth was short-lived.

The case was written for undergraduate and graduate courses in Non-Profit Management, Public Policy, and in Business Strategy & Policy (Leadership and Governance module). Its teaching objectives include providing students with the opportunity to discuss corporate governance at RMMHA, evaluate the organization's future, and decide whether the Board should file for bankruptcy or continue with its commitment to provide affordable housing and social programs for its low income members.

### **Case Synopsis**

Rocky Mountain Mutual Housing Association (RMMHA) was a not-for-profit affordable housing organization. The organization was incorporated in Denver, Colorado, in April 1992. RMMHA was founded for the purpose of acquiring, developing, and managing affordable multi-family housing to meet a growing social need for low cost affordable housing. RMMHA was based on a European residential model. Its mission was to provide services to its residents in a variety of areas including job training, after-school programs, and homeownership programs. A unique attribute of these "mutual" communities was direct resident involvement in the management and decisions that affected the communities. The case describes the aggressive expansion undertaken by RMMHA in the 1990s, and the precipitous decline it faced following the dotcom bust. The departure of the CEO and some board members forced the remaining Board members to confront the painful question of whether bankruptcy was imminent for this organization. Experts in the field, such as HUD, and lien holders urged Mutual to file for bankruptcy. The case focuses on this strategic decision faced by the Board.

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## **FERRIS VALLEY FOODS COMPANY: CORPORATE SOCIAL RESPONSIBILITY AND REENTRY**

**Nancy M. Levenburg, Grand Valley State University  
Lisa Eshbach, Ferris State University**

### **Case Objectives and Use**

One in 15 U.S. citizens (or 6.6%) will serve time in prison at some point during their lives. The case draws attention to the plight of individuals who have been convicted of crimes, served time in prison, and are poised to reenter society, within the context of corporate governance and corporate social responsibility. One of the greatest challenges ex-offenders face is finding and securing employment. What is the role of business organizations in responding to this issue? What human, financial, and time-related resources would be required in order to enhance their reentry (and reduce recidivism)?

Specific case objectives include to (1) enhance knowledge and awareness about the implications of having a criminal record; (2) identify obstacles associated with ex-offenders' return to society; assess the magnitude and impact to the local community, as well as to the individuals themselves, associated with these challenges; (3) determine the criteria that a business could use to assess its interest and ability to provide assistance to returning citizens (e.g., employment, housing, support systems); and (4) propose an action plan (or process) whereby a business organization could initiate an effort to respond to the needs of ex-offenders within its existing organizational structure, policies and processes, and local community, including developing measures of accountability, effectiveness, and success.

### **Case Synopsis**

For over fifty years, Ferris Valley Foods Company (FVF), a world-class food manufacturer and family owned business, has prided itself on its mission to *Enrich Lives*. At the time of the case, the company's Chairman of the Board of Directors is focusing on if (and how) it can use information obtained from the Michigan Department of Corrections (and the Michigan Prisoner Reentry Initiative) and West Michigan Therapy, Inc., a non-profit organization, to respond to the reentry issue. The Board must consider the firm's mission, as well as its relationships with a variety of stakeholders (e.g., employees, ex-offenders, and the community at-large). Interestingly, the Chairman's nephew is an ex-felon. The Chairman knows his nephew is at a critical juncture in his life --- the nephew's successful community reintegration depends on his ability to find a job.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, Texas, October 13-15, 2011. All rights are reserved to the authors and NACRA. © 2011 by Nancy M. Levenburg and Lisa Eshbach. Contact person: Nancy M. Levenburg, Seidman College of Business, Grand Valley State University, 441-C DeVos Center, 401 W. Fulton Street, Grand Rapids, MI 49504, 616-331-7475, [levenbun@gvsu.edu](mailto:levenbun@gvsu.edu).

# **BARNES & NOBLE, INC.: THE YUCAIPA PROXY CHALLENGE**

**Ram Subramanian, Montclair State University**

## **Case Objectives and Use**

The case illustrates the market for corporate control that a publicly owned company has to deal with. The chairman of Barnes & Noble (B&N) faces the actions of an activist investor who wants his nominees on the company's board so as to shape the company's long-term strategy. His task is to frame a response to an immediate threat as well as to examine ways to retain long-term control of the company. All of this is in the background of an industry that is rapidly being reshaped by technology. This corporate governance case was written for undergraduate and graduate business school strategy or business, government, and society courses.

## **Case Summary**

In September 2010, Ron Burkle, activist investor in and stockholder of B&N through his company, Yucaipa, filed a "Definitive Proxy" challenging the company's slate of nominees on the Board at the upcoming stockholder meeting. The proxy was in response to the ruling against Yucaipa by the Delaware Chancery Court of the lawsuit challenging B&N poison pill provision to prevent an outsider becoming the majority stockholder. Ron Burkle and Leonard Riggio, B&N's was founder, Chairman, and majority owner, disagreed on the company's long-term strategy. Burkle wanted B&N to cede ground to Amazon in the digital reader marketplace and instead concentrate on its physical stores. In contrast, Riggio believed that the Nook eReader should be the centerpiece of B&N's strategy. Riggio had to respond to the Yucaipa proxy in the short-term and come up with a plan of action to retain control of the company in the long-run.

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## **PREDICAMENT AT THE STUDENTS' LOAN BUREAU**

**Paul Golding, University of Technology, Jamaica**  
**Andrea Golding, Grace Kennedy Money Services**

### **Case Summary**

Mrs. Lenice Barnett has been the Executive Director (ED), of the Jamaican Government sponsored Students Loan Bureau (SLB) for the last 14 years. During her tenure she has guided the SLB from virtual insolvency to relative financial stability. Consequently she became voice and face of the SLB and amassed a considerable amount of power within the organization. On the morning of Tuesday August 10, 2010 Mr. Arthur Williams, the Minister of State in the Ministry of Finance and the Public Service, called an emergency staff meeting. Noticeably absent was the Executive Director. Mr. Williams announced that the ED's services had been terminated effective immediately and that the Council/Board of Directors had also resigned. He explained that the decision was taken based on an audit conducted by the Public Accountability Inspectorate (PAI). The case chronicles the issues surrounding the dismissal of the ED and the resignation of the Council.

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## **CORPORATE GOVERNANCE TRACK - TABLE 2**

**Friday 9:00am – Noon & Saturday 9:00am – Noon**

**Track Chair:** Marlene Reed, Baylor University, [Marlene\\_Reed@baylor.edu](mailto:Marlene_Reed@baylor.edu)

**Session Chair:** John Lawrence, University of Idaho,

### **VOLKSWAGEN AND PORSCHE: ONE FAMILY, TWO CAR COMPANIES, & A BATTLE FOR CORPORATE CONTROL**

Alva Wright Butcher, University of Puget Sound

### **LEHMAN BROTHERS**

Randall Harris, California State University-Stanislaus

### **APPLE BOARD'S STEVE JOBS DILEMMA**

Debapratim Purkavastha, Indian Business School

### **MCMASTER UNIVERSITY: THE PRESIDENTS' CONTRACTS**

Yee-Ching Lilian Chan, McMaster University

# **VOLKSWAGEN AND PORSCHE: ONE FAMILY, TWO CAR COMPANIES & A BATTLE FOR CORPORATE CONTROL**

**Heike Nolte, University of Applied Sciences Emden-Leer (Germany)**  
**Alva Wright Butcher, University of Puget Sound**

## **Objectives and Use**

This case was developed to be used in management courses and corporate finance courses at the undergraduate level. It could also be used in a corporate governance course at the graduate level. The purpose of this case is not to analyze the potential synergies of the merger of Porsche and Volkswagen, but rather to examine the impact of labor unions, financial markets, corporate governance units, political interests, and controlling families in the market for corporate control. It provides the opportunity for students to study the impact of an economic culture on mergers and acquisitions, in particular the impact of stakeholder versus shareholder economies. Other objectives are to examine the role of unions, works councils, and supervisory boards in the German system of corporate governance, and the role of the German government in the governance of Volkswagen. Students also consider the differences between German and U.S. disclosure regulations, the mechanics and risks involved in short sales, and the dramatic impact that a short squeeze can have on market prices. Students also evaluate the ultimate winners and losers in this takeover battle that was also a long and tumultuous family feud.

## **Case Summary**

This case provides students with background material about the takeover attempt of one of the world's largest automobile manufacturers, Volkswagen, by the small sports car manufacturer, Porsche. It covers the period from spring 2005 through August 2009. This drama ends in a complete reversal, the acquisition of Porsche by Volkswagen.

The Volkswagen and Porsche firms have been interconnected since their initial beginnings in the 1930's. In addition, the history of Porsche and Volkswagen is intertwined with that of the Porsche and Piëch families. Porsche's strategy relied on the ability to acquire control over a large stake in Volkswagen using cash settled options without triggering German disclosure rules. Porsche also counted on the repeal of the Volkswagen Act, which effectively made Volkswagen immune from takeovers. Instead, the German parliament passed a new Volkswagen Act against the wishes of the EU Court of Justice, hedge funds lost millions, and in 2008 Porsche earned more revenue from financial transactions than from producing cars. Ultimately Volkswagen acquired Porsche, making it Volkswagen's brand # 10. The Porsch/Piëch families ended up with more than 50% ownership in one of the world's largest automobile groups.

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# **LEHMAN BROTHERS**

**Randall Harris, California State University, Stanislaus**

## **Case Objectives and Use**

After studying and discussing this case, students should be able to:

- Evaluate the financial condition of Lehman Brothers and draw conclusions about its ability to function as an ongoing enterprise.
- Consider the three options that faced the board of Lehman Brothers on September 14, 2008 and make a cohesive argument for what they think the board should do.
- Identify that Richard “Dick” Fuld was both the Chairman of the Board and also the Chief Executive Officer and consider the implications in this case for having a single person in both of these roles.
- Apply the general fiduciary obligations and responsibilities of a board of directors to the Lehman Brothers case and debate whether these obligations were upheld.
- Apply several theoretical “lenses” of corporate governance to the Lehman Brothers case and evaluate the implications for extant theory.

This case was designed for graduate and executive education level courses in Strategic Management and Corporate Governance.

## **Case Synopsis**

This case details the desperate negotiations in September of 2008 to prevent the failure of the New York investment bank Lehman Brothers. Following the collapse of the U.S. subprime mortgage market in February of 2007, a downturn in the global financial markets began to accelerate. Lehman Brothers was heavily exposed to the U.S. subprime and commercial real estate markets and began to experience increasing levels of distress. Looking for a merger to save the company, Chairman of the Board and Chief Executive Officer Richard “Dick” Fuld began to actively seek a buyer for the company. After conversations with Barclays Bank about a bid for Lehman stalled, Dick Fuld was isolated from the discussions and U.S. government officials began to actively manage the negotiations regarding the fate of Lehman Brothers. In a critical moment, U.K. financial authorities balked at a proposed deal to save Lehman. The Lehman Brothers board of directors was actively monitoring these negotiations and met four times over the weekend of September 13<sup>th</sup> and 14<sup>th</sup>. During the fourth meeting, a U.S. government official addressed the board and stated that a Lehman Brothers bankruptcy would be in the best interest of the nation. The Lehman Brothers board was now faced with a stunning dilemma: whether to further stall for time, vote against the expressed wishes of U.S. government officials, or acquiesce to the bankruptcy of the company.

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## **APPLE BOARD'S 'STEVE JOBS DILEMMA'**

**Debapratim Purkayastha, IBS Hyderabad, IFHE**

### **Case Objectives and Use**

This case focuses on Apple, Inc. (Apple), one of the world's leading technology companies. The case was developed MBA/MS-level students participating in Corporate Governance courses or modules. The case was developed to provide a basis for students to: 1) understand the role of the board of directors and its relationship with the CEO; 2) understand the significance of CEO succession planning in a company such as Apple and the role of the board in CEO succession planning; 3) understand issues related to the board's obligations and accountability to the shareholders; 4) discuss and debate whether the board of directors at Apple was too much in the shadow of the CEO Steve Jobs and how this can be rectified; and 5) discuss and debate whether Apple should amend its corporate governance guidelines to adopt and disclose a CEO succession planning policy.

### **Case Synopsis**

Apple and its future were perceived as being very strongly associated with its co-founder and CEO Steven Paul Jobs (Jobs). Thus Jobs' health had become a subject shareholder concern. Since 2009, the company had been at the center of a corporate governance debate with critics claiming that the board had failed to keep the investors adequately informed about Jobs' health and criticizing it for remaining silent about plans for his successor. Jobs' decision to opt for indefinite sick leave in early 2011 — for the third time since 2003 — reignited this debate. Some shareholders contended that the board should be more forthcoming with information related to Jobs and demanded that it adopt and disclose a CEO succession plan. However, Apple maintained that the board did have a plan but that disclosing such vital information would diminish the company's competitive advantage.

At Apple's Annual General Meeting on February 23, 2011, the shareholders rejected a proposal that called for the board to adopt a CEO succession planning policy and to disclose it. Instead, they voted to adopt a majority voting standard for director elections. A significant proportion of the shareholders had indicated they wanted the board to be more transparent and that they would now step up pressure to hold the directors accountable. Under the circumstances, should the Apple board reconsider its corporate governance policies and practices? With Apple's future success perceived as being so intricately linked to Jobs, should the board amend its corporate governance guidelines to adopt and disclose a CEO succession planning policy?

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# **McMASTER UNIVERSITY: THE PRESIDENT'S CONTRACTS**

**Y. Lilian Chan, McMaster University**

## **Objectives and Use**

An objective of the case is to provide students an opportunity to learn about governance in not-for-profit organizations, in this case a publicly-assisted university, and the responsibilities of university boards in determining the compensation and evaluating the performance of their presidents. Another objective is to examine the employment contracts of the two presidents of McMaster University, to identify any notable differences in the contractual terms, and to consider how the board is fulfilling its responsibilities, especially with regard to the Terms of Reference of the Human Resources Committee, in determining the compensation and assessing the performance of the presidents. Information for the case was drawn from public sources such as the university website as well as discussions with the board members during 2004 to 2010.

This case was written for use in an advanced management accounting course at the undergraduate level. It could be used in a second management accounting course at the graduate level, e.g., a Master program in Accountancy or an MBA program. The case could also be used in a course on not-for-profit organizations where executive compensation and board governance are examined.

## **Case Summary**

This case looks at the employment contracts of the presidents of McMaster University (the University) and the role of the Board of Governors (the Board) in determining the compensation package and evaluating the performance of the presidents. Although boards have oversight responsibilities in setting the institution's strategic directions, goals, and objectives; monitoring performance of the institution and the president; recruiting and succession planning of the president; and determining the compensation package for the president, this case only looks at the governance process regarding the president's compensation and performance evaluation.

The setting of the case is based on a fictitious character, Paul, an alumnus who is considering his nomination to the Board. Through the conversation between Paul and Mark, a volunteer working with the McMaster Alumni Association (MAA), some quick facts about McMaster University are presented. The case also provides information on the employment contracts of Peter George and Patrick Deane, the 6<sup>th</sup> and 7<sup>th</sup> Presidents of McMaster University; the University's governance structure with a focus on the Board; as well as the Terms of References of the Human Resources Committee and the Human Resources Advisory Panel of the Board, which are responsible for determining the compensation and evaluating the performance of the presidents.

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## **CORPORATE GOVERNANCE TRACK - TABLE 3**

**Friday 9:00 am – Noon & Saturday 9:00am – Noon**

**Track & Session Chair:** Marlene Reed, Baylor University, [Marlene\\_Reed@baylor.edu](mailto:Marlene_Reed@baylor.edu)

### **THE I-29 CORRIDOR TASK FORCE: MOVING FORWARD**

Joshua Warne, South Dakota State University  
Carol Cumber, South Dakota State University  
Marlene Reed, Baylor University

### **SATYAM COMPUTER SERVICES, LTD.**

Vishwanath Ramanna, T A Pai Management Institute  
Kulbir Singh, Institute of Management Technology

### **ALLEGED BOARD INSIDER TRADING: THE CASE OF RAJAT GUPTA**

Marlene Reed, Baylor University  
Rochelle Brunson, Baylor University

### **THE STORM OF GOVERNANCE REFORM AT THE AMERICAN RED CROSS: HOW EFFECTIVE, POST-KATRINA?**

Jill Brown, Lehigh University  
Anne Anderson, Lehigh University

## **THE I-29 CORRIDOR TASK FORCE: MOVING FORWARD**

**Joshua Warne & Carol Cumber, South Dakota State University**  
**Marlene Reed, Baylor University**

### **Case Objectives and Use**

This case deals with the issue of finding an optimal governance structure for the I-29 Corridor Task Force in eastern South Dakota. The Task Force was made up of leaders from various institutions in the area working collaboratively to enhance economic development in the region. A secondary issue of this case deals with the nature of, and approaches to, leadership. This case was written for use in undergraduate courses in Organization and Management, Leadership, Non-Profit Organizations, and Strategic Management. It is intended to be used at the point in the course when leadership and/or corporate governance are discussed. The case was written based on interviews the authors held with members of the Task Force, and also includes materials from secondary sources. The authors are not affiliated with this organization.

### **Case Synopsis**

In November 2009 the Task Force hired a group of consultants from Regional Technology Strategies, Inc. (RTS) to conduct a study of the I-29 corridor. The purpose of the study was to identify opportunities and strategies for the Task Force to grow the region. In their Executive Summary, the consultants from RTS called organization of a governance structure the “natural starting point” for moving forward. Unfortunately, no governance structure has yet been developed to guide their work. Dwaine Chapel, Executive Director of the Lake Area Improvement Corporation, is an active member and has expressed concern that the majority of the members of the Task Force had stated that they would like to remain as informal as possible. He believes that this refusal to more formally organize could be very detrimental to the Task Force’s ability to make progress toward reaching their goal of developing the region. The primary issue Chapel faces is how to encourage the group to identify and develop an appropriate governance structure for the Task Force.

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## **SATYAM COMPUTER SERVICES LTD.**

**Vishwanath S R, T A Pai Management Institute, India  
Kulbir Singh, Institute of Management Technology, India**

### **Case Objectives and Use**

The case highlights the role of various control mechanisms by studying how each of these failed and allowed a major fraud to be sustained in the Satyam company over a number of years. It reveals the adverse consequences when corporate leaders and managers act unethically to sustain the company's financial performance and stock price.

The case can be used to: 1) introduce issues in governance; 2) highlight reasons for governance and intermediation failures; 3) highlight the role played by Sovereign Governments in dealing with high profile governance failures, especially in an emerging market; 4) highlight the role played by the market for corporate control in resolving governance problems at major corporations; and 5) provide a platform for valuation analysis in the context of a company facing severe financial difficulties

The case can be taught in a module on corporate governance in an Advanced Corporate Finance course or in a Corporate Governance course at the MBA level.

### **Case Synopsis**

In January 2009, Satyam Computer Services Ltd, a NYSE listed, IT firm in India, shocked the global financial community by revealing that the firm's books had been systematically "cooked" several years. The case traces the events leading to the fall of the company. In the aftermath of the scandal, the government of India took several steps to nurse the company back to health. The case considers the managerial decision of making a strategic investment in Satyam. Students are asked to analyze the governance and intermediation failures, assess the financial position of the company, and estimate the intrinsic value of the company from an acquirer's perspective.

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# **ALLEGED BOARD INSIDER TRADING: THE CASE OF RAJAT GUPTA**

**Marlene M. Reed & Rochelle R. Brunson, Baylor University**

## **Case Objectives and Use**

The objectives of this case are to provide a basis for a discussion focused on the difficulties of restricting insider trading among people associated with a company and to analyze various ways of dealing with this issue. This case could be used in a strategic management course at the graduate or undergraduate level at the point in the course when “corporate governance” is discussed. It might also be used as a topic in a business ethics course at the graduate or undergraduate level within the section “corporate governance and control.”

## **Case Synopsis**

This case recounts the story of Rajat Gupta, a Goldman Sachs board member, who was accused by the government of giving critical non-public information to Raj Rajaratnam, Galleon Group founder, during the financial crisis of 2008. The information passed along to Rajaratnam was about a pending \$5 billion investment by Warren Buffett’s Berkshire Hathway in Goldman Sachs at a time when its stock had been faltering. The government alleged that, based on this information, Rajaratnam purchased a large number of shares in Goldman and then sold them when the deal became public and Goldman’s stock rose. Rajaratnam purportedly made \$18 million on these trades.

The primary issue in the case is a question of what could be done by Lloyd Blankfein, Chairman of Goldman Sachs, and other corporation leaders to prevent insider trading by individuals who are members of the company’s organization and who may not be fully committed to the ethical tenets of the organization.

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# **THE POST- KATRINA STORM OF GOVERNANCE REFORM AT THE AMERICAN RED CROSS**

**Jill A. Brown & Anne Anderson, Lehigh University**

## **Objectives and Use**

This case was developed to be used with undergraduate or graduate business ethics, strategic management, or corporate governance courses. It encourages students to undertake a critical examination of the governance systems that were in place at the American Red Cross before and after Hurricane Katrina. Students are given the opportunity to evaluate the systemic factors that led to the governance concerns at the American Red Cross, including issues surrounding CEO turnover, executive compensation, and board composition. Students are then asked to analyze the board-level mechanisms that are important to nonprofit organizations and the potential benefits/costs of instituting for-profit-like governance mechanisms. The case study provides insight into the governance of nonprofit organizations, the lessons that can be learned from for-profit governance structures, and the unique challenges that confront a nonprofit organization when it works closely with federal, state, and local agencies.

## **Case Summary**

The American Red Cross (ARC) case outlines the 2006/2007 challenges faced by Chairman Bonnie McElveen-Hunter as she prepares to revamp the governance structure of this federally chartered nonprofit organization. The decision to overhaul the ARC governance structure is prompted by a U.S. Senate Finance Committee investigation into the ARC board following concerns over Hurricane Katrina relief efforts as well as concerns regarding CEO turnover, executive compensation, and board composition. The result is a slate of recommendations from an Independent Governance Advisory Panel regarding how to overhaul ARC's board.

Chairman McElveen-Hunter must decide how many of the recommendations from a panel of outside experts to adopt, especially in light of the fact that many of the recommendations mirror practices that have been traditionally associated with for-profit organizations. Other challenges that face McElveen-Hunter include determining how to implement best practices to reduce CEO turnover and how to change the composition of the board so that the ARC can make effective decisions to better support its organizational mission. In the end, McElveen-Hunter and the ARC Board of Governors face the question, should they adopt the recommendations of outside experts to embrace new governance practices that mirror those of for-profit organizations?

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## **FINANCE & ECONOMICS TRACK-Table 1**

**Friday 9:00am – Noon & Saturday 9:00am – Noon**

**Track Chairs:** Hugh Grove [hgrove@du.edu](mailto:hgrove@du.edu) and Tom Cook, University of Denver

**Session Chair:** Hugh Grove, University of Denver

### **ISLAMIC BANKS RISK MANAGEMENT CASE**

Zaid Alrukhayyes & Hugh Grove, University of Denver

### **ALPHA BANK: WORKOUTS AND RESTRUCTURINGS IN EMERGING MARKETS**

David Lingelbach, University of Baltimore

### **THE NATIONAL BANK & TRUST: A DETERMINATION OF FAIR VALUE**

Keith Sellers, University of Denver

### **MAKING THE BUSINESS OF DOING GOOD A GOOD BUSINESS**

Edward Desmarais & Miranda Lam, Salem State University

### **THE MUNROE SCHOOL BUILDING: AN ASSET OR LIABILITY?**

Raminder Luther, Salem State University

## **ISLAMIC BANKS RISK MANAGEMENT CASE**

**Hugh Grove, Tom Cook & Zaid Alrukhayyes, University of Denver**

### **Case Objectives and Use**

There are several major teaching objectives for student learning opportunities in the case including to: 1) understand Islamic banking principles as an approach for risk management in banks; 2) understand emerging red flag models and ratios as an approach for stress testing and risk management in banks; and 3) assess risk management for regular, commercial banks and Islamic banks. This case is appropriate for an investment or banking course with both finance undergraduates and finance graduates after stress testing approaches concerning red flag models for earnings management and bankruptcy have been covered in class. Although this case is set in early 2011, it is really a timeless financial analysis issue and could be updated to whenever the instructor assigns the case. The major question to be addressed is whether financial analysts can develop and apply a reasonable stress testing approach to assess risk management at banks around the world.

### **Case Synopsis**

The students are placed in the role of a financial analyst working for an international central bank. The financial analyst is assigned the task of creating a stress testing approach to assess risk management in the regular, commercial banks and the Islamic banks of this country. Major principles of Islamic banking are provided in a case appendix. Emerging red flag models and ratios for such stress testing are provided in another case appendix. Both the qualitative Islamic banking principles and the quantitative red flag models are applied as a stress testing approach in order to assess risk management in these banks. In summary, the red flag ratios and models analyzed here are an initial stress testing approach to facilitate risk management and enhance corporate governance at banks around the world along with a qualitative approach of Islamic banking principles whenever applicable. The Islamic banks did perform slightly better than the non-Islamic banks on these red flag ratios and models. Their stronger risk management and stronger corporate governance may be due to key Islamic banking principles analyzed here.

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# **ALFA BANK: WORKOUTS & RESTRUCTURINGS IN EMERGING MARKETS**

**David Lingelbach, University of Baltimore**

## **Case Objectives & Use**

The case concerns the ability of the Alfa Bank in Russia to repay its obligations to a group of foreign creditors led by Bank of America in the wake of a financial crisis. Students use the case data to assess Alfa's repayment capability and explore the dynamics of the debt workout and restructuring process. In order to assess repayment capability, the linkages between political and economic developments in an emerging market, local firm performance, and a foreign bank's strategy are considered. The case has been taught successfully in graduate level courses in investments and international business and could also be used as an MBA capstone case, in a variety of other graduate-level finance courses, or in some advanced undergraduate electives.

## **Case Synopsis**

In 1997 Bank of America led a syndicate of 25 international banks in a \$77.5 million asset-backed commercial paper program for Alfa Bank, part of the Alfa Group in Russia. Less than one year later, Russia defaulted on its local currency government debt, devalued the ruble, and announced a 90-day moratorium on foreign debt repayment. This case, set in March 1999, concerns the restructuring of Alfa Bank's debt in the wake of the Russian financial crisis.

The principal decision facing Frank Whitney---the fictional name of Russia country manager for Bank of America---is how Alfa Bank will repay his bank and the other members of the syndicate. Initially, Alfa Bank was prohibited from repaying its foreign debt obligations by the debt moratorium. Following the expiry of that moratorium, Alfa Bank made a partial repayment of its obligations to the syndicate, but then claimed an inability to repay due to the economic downturn following the crisis. Bank of America engaged forensic accountants, who developed financial projections for Alfa Bank. These projections showed that Alfa had a limited ability to repay due to zero interest loans made to other members of the Alfa Group. The case enables students to contend with the often-messy decision-making associated with debt restructuring, particularly in emerging markets with weak institutional environments including inadequate creditor protection. In addition to the relationship between the bank group and Alfa Bank, the case also highlights the role of Alfa Bank's owners, the other members of the syndicate, and Bank of America's Russia strategy as additional sources of complexity in completing the restructuring transaction.

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The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, New Orleans, October 13-15, 2011. All rights are reserved to the author and NACRA. © 2011 by David Lingelbach. Contact person: David Lingelbach, Merrick School of Business, University of Baltimore, 1420 N. Charles Street, Baltimore, MD 21201, 410-837-5298, [dlingelbach@ubalt.edu](mailto:dlingelbach@ubalt.edu).

# **THE NATIONAL BANK & TRUST: A DETERMINATION OF FAIR VALUE**

**Keith Sellers**

## **Case Objectives and Use**

The primary teaching objective of this case is to provide students with hands-on experience dealing with generally accepted methods used by business appraisers for estimating the value of closely held businesses. The process of business appraisal, especially in conjunction with the extensive data provided in the case, offers a rich environment for the application of judgments.

The case assignments may be easily tailored to better fit the objectives of the instructor and the background of the students. Instructors may limit some variables to simplify both the case and the results, for example, providing everyone with a set terminal growth factor. However, should the instructor allow students to make a number of professional judgments, it is unlikely that any two students (or groups) will get identical values. This allows students to master the mechanics while identifying and appreciating the unstructured nature of a business valuation assignment.

The use of significant judgments required in this case offer ample opportunities for in-class discussions between students, as well as writing assignments requiring students to justify and defend their decisions. The case also introduces students to practical aspects of common legal transactions such as reverse mergers and provides a platform for discussion for various taxing schemes such as Subchapter S versus Subchapter C taxation.

## **Case Summary**

In April of 2005, the Board of Directors of the National Bank & Trust in La Grange, Texas adopted a plan of action with the objective of obtaining subchapter S tax status for the bank and its holding company. At the time of the adoption, the Bank had approximately 340 shareholders. In order to reduce this number to the statutory maximum of 100 shareholders, the Board approved a merger with a shell company whereby small stockholdings are “cashed out” at appraised Fair Value. In order to treat all existing shareholders fairly, and to avoid legal challenges, the CFO must determine the fair value of the Bank and its holding company's common shares.

In addition to the basic case materials, substantial additional background materials on business valuation are included as appendices to the case. These additional materials may be provided to students at the instructor's discretion. In addition, all data is available on an Excel spreadsheet, and videos are available which walk students through the example calculations using Excel.

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# **MAKING THE BUSINESS OF DOING GOOD A GOOD BUSINESS**

**Edward Desmarais & Miranda Lam, Salem State University**

## **Case Objectives and Use**

Undergraduate students in Personal Finance and Financial Institutions Management courses are the target audiences for this case. The case is designed for application of apply personal finance concepts and financial institutions management principles.

## **Case Summary**

Bonnie CLAC is a social entrepreneurship venture. The organization's mission was to help low to moderate income consumers purchase new cars. Co-founder and social entrepreneur, Robert Chambers developed a business proposal for the venture. Chambers was struggling to convince banks that the proposal significantly reduced the banks' risks and the proposal provided significant benefits to the banks and community at large. The case begins with another bank rejecting the business proposal, continues with an explanation of the issues sub-prime consumers (generally low to moderate income consumers) face when attempting to obtain financing for reliable automobile transportation, and concludes with Chambers beginning to revise his proposal to convince risk averse bankers that Bonnie CLAC's clients were credit worthy and worth the risk.

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# **THE MUNROE SCHOOL BUILDING: AN ASSET OR A LIABILITY?**

**Raminder Luther & Miranda Lam, Salem State University**

## **Case Objective and Use**

This case is intended for undergraduate business students in an introductory or intermediate financial management course or a public finance course.

## **Case Synopsis**

The town of Lexington received a proposal to sell the Munroe School Building, valued at more than \$3M by the town assessor office, to its current occupant, Munroe Center for the Arts (MCA), at a price of \$1K. Although the town selectmen had voted four to one in favor of the proposal, the Appropriations Committee had a split vote, the Capital Expenditure committee withheld its decision, and the Town Meeting members who had the final vote on the issue, had many financial questions, which resulted in indefinite tabling of the vote on the proposed sale. The recommendation to sell as proposed by the Town Manager and the Board of Selectmen was based on the high repair and maintenance costs that the town would face if it continued to be the landlord for the building and preserve the cultural offerings by the schools housed by MCA in that building. However, the proposal was made at a time when the economy was doing quite poorly, unemployment rate was above 10% nationally, and almost every entity was hurting financially. This case presented the complexities of town management with a focus on the financial dilemma faced by the town management as to whether or not to sell the building.

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## **FINANCE & ECONOMICS TRACK-Table 2**

**Friday, Oct 14 & Saturday, Oct 15, 8:30 am – Noon**

**Track Chairs:** Hugh Grove, [hgrove@du.edu](mailto:hgrove@du.edu) and Tom Cook, [tcook@du.edu](mailto:tcook@du.edu) University of Denver

**Session Chair:** Tom Cook, University of Denver, [tcook@du.edu](mailto:tcook@du.edu)

### **TECHNOLOGY PLUS: GROWTH THROUGH ACQUISITION**

Karen Hallows & Susan White, University of Maryland College Park

### **COMMUNICATIONS SOLUTIONS: MOVING TO THE NEXT LEVEL**

Susan White, University of Maryland College Park

### **AUTOPISTAS DEL CENTRO**

Francisco J. López Lubián, Instituto de Empresa Business School

### **AN INVESTMENT ANALYSIS OF HONDURAN TEAK PLANTATIONS**

Lisa Majure, Matt Haertzen & Alex Finkral, Northern Arizona University

### **CLOVERLEAF DAIRY Inc.**

Charles Mossman, University of Manitoba

### **THE [YELLOW TAIL] PHENOMENON**

Raymond Lopez, Pace University

Armand Gilinsky, Jr., Sonoma State University

# TECHNOLOGY PLUS, INC.: MOVING ONWARD

Susan White & Karen Hallows, University of Maryland

## Objectives and Use

This case was developed to be used in an advanced undergraduate or MBA finance elective. The case provides students with an opportunity to 1) understand how to capitalize a business, 2) evaluate financing alternatives for a small business, 3) value a small business as is, and with expansion options exercised, using discounted cash flow and comparables valuation, and 4) evaluate an acquisition strategy.

This case explores working capital formation and valuation. It allows students to look at typical small business financing and assess how a small business can find the financing it needs to become a larger concern. Students also have the information needed to perform a discounted cash flow analysis as is. After making assumptions about improved working capital and higher sales, students can also value the company's potential. While there is likely to be reasonable agreement on the "as is" valuation, there is likely to be great variation concerning the assumptions and valuations of the company as it could be.

Students can also consider an appropriate capital structure for the business. The case can also be used to explore banking policies, for example, how banks lend and what internal lending policies and limits drive their lending practices. Possible lenders include small and large private equity firms, small regional banks, large national and international banks and the Federal government's guarantee programs, such as Small Business Administration loans.

## Case Summary

Technology Plus was a Virginia firm, servicing information technology systems for businesses and government. The firm had grown through strategic acquisitions, which expanded its technology solution capabilities, areas of expertise, vendor relationships and client bases. In 2010, the firm was at a crossroads – how far and how fast to expand and how to get the financing needed to fuel its continued growth, whether organic or through additional acquisitions. The firm was having so much difficulty raising funds that its owners were considering selling out or abandoning the business. The decision to expand through acquisitions or organic growth or to abandon operations was complicated by its corporate governance issues. The firm had three major shareholders and found that having all three come to a decision about anything was increasingly difficult. The owners had different ideas about the direction for the company in the future and how to finance the firm's continued operations.

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## **COMMUNICATION SOLUTIONS**

**Susan White, University of Maryland**

### **Objectives and Use**

This case was developed to be used in an advanced undergraduate or MBA finance elective. The case provides students with an opportunity to 1) Understand how to capitalize a business, 2) Evaluate financing alternatives for a small business, 3) Value a small business as is, and with expansion options exercised, using discounted cash flow and comparables valuation.

This case explores working capital formation and valuation. It allows students to look at typical small business financing and assess how a small business can find the financing it needs to become a larger concern, for example, from banks, equity firms, friends, family, personal savings, credit cards, and factoring firms. Students also have the information needed to perform a discounted cash flow analysis as is. After making assumptions about improved working capital and higher sales, students can also value the company's potential. While there is likely to be reasonable agreement on the "as is" valuation, there is likely to be great variation concerning the assumptions and valuations of the company as it could be. Another valuation problem is that the comparable public companies are considerably larger than Communication Solutions. Students can discuss (and implement) adjustments made when using large company comparables to value a much smaller company.

In addition to exploring the valuation and financing of a business, students can look at an appropriate capital structure for the business. The case can also be used to explore banking policies, for example, how banks lend and what internal lending policies and limits drive their lending practices. Possible lenders include small and large private equity firms, small regional banks, large national and international banks and the Federal government's guarantee programs, such as Small Business Administration loans.

### **Case Summary**

Communication Solutions is a woman-owned business, self-financed, and fast growing. The owners brought the business to sales of about \$7 million, but believe the company will need more than personally-guaranteed bank loans and credit cards to move to the next level. The firm also has a problem of slow receivables – its major clients are governmental agencies, who are steady, but slow, payers. Ultimately, the owners want to cash out and sell the business, but want to position the business to obtain maximum value.

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## AUTOPISTAS DEL CENTRO

Francisco J. López Lubián, IE Business School

### Case Objectives and Use

This case describes the progress of a project finance operation from its beginnings in 2004, analyses how it subsequently developed, and sets out the options available in 2009 in the face of a crisis and a consequent failure to meet the initially agreed conditions.

The case study offers an excellent opportunity to:

- Analyse the fundamental characteristics of project finance (PF) from a financial point of view.
- Develop a financial analysis of PF, including the legal constraints.
- Analyse the changes in the return on investment brought about by changes in the initial conditions.
- Discuss alternative ways of ensuring the project's viability and profitability in the context of a crisis situation.

The case is aimed at students taking the Financial Management II course, looking at the topic of project finance. It could also be used in seminars on corporate finance or project finance.

### Case Synopsis

In late spring 2009, Osvaldo Martínez, Finance Manager at *Autopistas del Centro*, was analysing with growing concern the fall in revenues the company was experiencing as a result of the drop in traffic on toll motorways. In 2008 toll motorway traffic in Spain had fallen by 12%, and there were no signs of any improvement in the trend in 2009.

Mr Martínez believed this situation to be basically unsustainable. The financial institutions wanted to renegotiate costs and deadlines. Simultaneously the current shareholders refused to allow all the refinancing of the project to come out of their pockets. Operational and financial improvements would be needed in order for the project to be viable and offer at least a minimal return. Such changes could probably only be put in place by new owners.

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# **AN INVESTMENT ANALYSIS OF HONDURAN TEAK PLANTATIONS**

**Lisa F. Majure, Matthew J. Haertzen, Kathryn Savage, & Alex J. Finkral**  
**Northern Arizona University**

## **Case Objectives and Use**

This case was written for advanced undergraduate level finance students and MBA students. The case gives students the opportunity to analyze the investment associated with a teak plantation. In addition to calculating cash flows and net present value, students must choose between two alternative harvest cycles with different time horizons, adjust operating cash flows for high inflation, and decide how to adjust the weighted average cost of capital to account for the risk of an operation in an underdeveloped country.

## **Case Synopsis**

Timber portfolio managers for Cogent Partners, the fund manager for Cambium Global Timberland (a UK listed timber investment fund) were tasked with an analysis of managed teakwood plantations in Honduras for a potential investment of \$22 million. This case analysis focuses on developing financial models to assess the growth and return potential, including deriving an appropriate cost of capital, to use in their investment analysis. The portfolio managers for Cogent Partners are evaluating an opportunity from Beyond Forestry, a Honduran Company that employs a unique accelerated teak growth model. This model uses advanced stage seedlings and intensive forest management in a climate well-suited for the growth of teak. Their accelerated growth model allows for harvesting of teak wood in as few as 7-12 years, as compared to 20-30 years for traditional commercial plantations.

Data obtained from Beyond Forestry in Honduras was verified for use in developing the financial models to be used for investment analysis. This data included growth rates of managed teak plantations, teak pricing, and operational expenses, necessary to estimate cash flows associated with the managed teak plantations. This data allows for financial modeling of several scenarios (optimal harvest cycles) to estimate the potential return on investment (IRR and NPV).

Of equal importance is an assessment of the risks associated with the teak plantation investment, given the political and economic environment in developing markets such as Honduras. These risks need to be carefully considered when developing an appropriate cost of capital for use as a benchmark for investment. Other risk factors include hurricanes which may lead to flooding and landslides, potential insect pests, and the risk of expropriation of the plantation.

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## **CLOVERLEAF DAIRY INC.**

**Janelle Mann\*, Queen's University**  
**Charles Mossman\*, University of Manitoba**

### **Case Synopsis**

Cloverleaf Dairy is an incorporated dairy farm located in Ontario, Canada. In May 2011, John O'Callahan has just graduated with an agriculture degree. He plans to marry this fall, and now wishes to repeat his parents' purchase of the family farm in an intergenerational transfer of property. The initial question is the value of the farm. A large part of this value, the dairy quota, has some unusual features as it is unique to a supply managed industry. Other issues, such as fairness to the other family members of this proposed sale and finding a method of financing that will allow the transfer to occur, need to be considered.

The Canadian dairy industry operated as a supply managed industry since government legislation came into effect in the 1970s. National agencies determined the demand for industrial milk and allocated production across the provinces while provincial agencies determined the demand for fluid milk. Provincial agencies allocated non differentiated production quota to dairy farmers and set the price farmers were paid per hectolitre of milk.

In Ontario the Dairy Farmers of Ontario ran an exchange where dairy quota could be purchased and sold. Quota measured in kilograms of butterfat was needed to produce milk. Quota purchased and sold on the exchange was mandated except when there was an interfamilial transfer or a complete ongoing operation was purchased; however, both exceptions were governed by a strict set of rules. Quota price had risen over the last 20 years, and resulted in the Dairy Farmers of Ontario instating a price cap of \$25,500 per kilogram for purchases and sales through the exchange. This cap and the preceding cap on the selling price seemed to have limited the trading of quota during the last two years.

Thus the quota cost and its influence on a farm transfer from one generation to the next provides an interesting context to the financial and economic questions.

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\*Janelle Mann is a doctoral student in finance at Queen's School of Business. Charles Mossman is a professor of finance at the I.H. Asper School of Business, University of Manitoba.

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## **THE [ yellow tail ]<sup>®</sup> PHENOMENON**

**Raymond H. Lopez, Pace University  
Armand Gilinsky, Jr., Sonoma State University**

### **Case Objectives and Use**

This case is targeted towards students in an MBA program. It is best used in a capstone course specializing in financial management. Students apply financial analysis to the structure of the wine industry and examine both the domestic and import segments over the last few years. Students may also apply financial forecasting techniques to alternative marketing strategies in a dynamically changing consumer market environment. The Instructor's Manual calls upon students to analyze the various trends in table wine retail sales, volume of sales (depletions) and average retail prices over the last few years. Superior students are able to evaluate the growing importance of the [ yellow tail ]<sup>®</sup> brand to the financial performance of the Deutsch company over the last few years.

### **Case Synopsis**

This case examines the development of the [ yellow tail ]<sup>®</sup> brand of wines over the last decade. It represents a joint venture between the producers, the Casella family of Australia, with the marketing and distribution strengths of the W. J. Deutsch & Sons firm in White Plains, New York. While [ yellow tail ]<sup>®</sup> is now sold around the world, its most important and largest market presence is the United States.

The Casella family brought a few wines to N.Y. for their meeting with Bill Deutsch in 2001. Bill and his son Peter liked the wines and also their suggested retail price range of 4.99 to 5.99/750 ml bottle. The [ yellow tail ]<sup>®</sup> product line became a dozen red, white, rosé and sparkling wines and grew to be the largest volume wine import to the U.S.

After years of wine consumers “trading up” over their lifetimes, in 2008 the “Great Recession” in the U.S. resulted in most of those consumers “trading down.” Inventories built up throughout the industry supply chain. How will management of both Casella and Deutsch respond to these new challenges? What specific initiatives should they use to successfully navigate these uncharted market conditions? What should be their financing strategies to take advantage of new market conditions and prepare for sustained growth in the years ahead?

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# **INFORMATION TECHNOLOGY TRACK**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track & Session Chair:** Javier Busquets, ESADE, [xavier.busquets@esade.edu](mailto:xavier.busquets@esade.edu)

## **A TELEMEDICINE OPPORTUNITY OR A DISTRACTION?**

Janis L. Gogan & Monica Garfield, Bentley University

## **EYEOS**

Javier Busquets, Joan Ramón Mallart, Teresa Lopez, & Veronica Torras, ESADE

## **EASYPAlSA**

Shazib Ehsan Shaikh & Zahoor Syed, Lahore University of Management Sciences

## **WACO TRIBUNE-HERALD: REINVENTING THE 'DIGITAL WHEEL'**

Marlene Reed, Haley Elmers, Kelsey Holmes, Taylor Laymance, & Neal Robinson, Baylor University

## **A TELEMEDICINE OPPORTUNITY OR DISTRACTION?**

**Janis Gogan & Monica Garfield, Bentley University**

### **Objectives and Use**

This undisguised case, based on field research, describes the Partners TeleStroke service, which enables specialist doctors at Partners' two Boston teaching hospitals (Massachusetts General Hospital and Brigham & Women's Hospital, both members of Partners' Health Care) to provide patient-present acute stroke consultations to generalist doctors at community hospitals. The case supports student discussion of technical, organizational and process redesign issues in deploying innovative networked IT applications for cross-boundary collaboration. The context of use is high urgency: doctors must determine whether to administer a drug which can save the patient's life and dramatically reduce post-stroke disability such as paralysis and speech loss. However, the drug, tPA, can be harmful – even deadly – to some patients. Clinical information relevant to this highly consequential decision must be gathered under time pressure, since the patient cannot receive tPA if more than 3-4 hours have passed since the time s/he was last seen well.

### **Case Summary**

Sean Farrel, executive director of the TeleStroke service, needs to decide whether and how to respond to a request from nurses at a participating hospital who have asked for help in expanding the use of telemedicine applications in which doctors from a variety of clinical specialties --- such as critical-care pediatrics --- would provide online consultations, compensating for that hospital's lack of such specialists. The TeleStroke service involves 27 spoke hospitals in Partners' referral area (Massachusetts, southern Maine and southern New Hampshire). The question has arisen with regard to using this platform to serve needs other than acute stroke diagnosis and care. The case hints at issues --- such as pricing negotiations --- that may arise should MGH/C decide to honor the spoke hospital's request.

From the perspective of nurses at the spoke hospital, the request is logical and appropriate. Since service has invested in telemedicine equipment, network connections, and process redesign in the emergency department in order to participate in TeleStroke, they want to leverage those investments by using telemedicine for other, similar activities. From Partners' perspective, the situation is less clear. Partners has not centralized all telemedicine services (another Partners' unit, the Center for Connected Health, is involved in many telemedicine and tele-health initiatives), and Farrell is concerned about resource requirements. With many TeleStroke-related activities on Farrell's plate, is this new request a potentially-costly distraction?

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# eyeOS

by Javier Busquets, Teresa López, Joan Ramón Mallart and Verónica Torras

## Case objectives and use

The eyeOS case applies a general management focus to analyze the company's evolution from its current startup nature to the firm's expected future and plans for growth, therefore asking students to generate a theory on the firm's growth (not yet produced). The case focuses on Pau García-Milà as one of the company's co-founders and an entrepreneur and his dialogue with the other co-founder, Marc Cercós, and other management members. The main objective is to understand the current digital business model and its possible evolution, highlighting the processes of value generation and appropriation. In order to do this, we analyze: 1) the *customer side*, exploring customer segments, delivery models and value proposition; 2) the managerial and entrepreneurial capacities; 3) the technology-based value proposition, understanding the value of digital platforms; 4) the importance of software production, exploring the role of Open Source communities and Intellectual Property; and 5) the generation of organizational synergies between operations and R&D, related with income and cost structures. Students should design strategic scenarios in times of uncertainty (assessing risks) and assess the prioritization of different options presented regarding the firm's business plan for the future (2011-2016).

## Case synopsis

On February, 2011 eyeOS launched a round of financing for € 9 M, representing the company's first effort to attract external capital. The case focus on Pau Garcia-Milà (aged 23) and Marc Cercós (23), co-founders of the firm, while preparing a presentation for investors. eyeOS started in 2005 as an open source software project, creating a novel program that allowed users to access any application and data with only a web browser, "no matter where you are" (calling it a 'desktop') that very rapidly was considered one of the 'big projects' for the future of Internet and Cloud Computing new market.

In 2010, eyeOS was a € 1 m company, with 20 employees in its Barcelona HQ, 1,000,000 users in 172 countries and a loyal community of 21,000 software developers (exhibit 1). In 2010, eyeOS signed global contracts with IBM and Telefónica. However the firm was experiencing tensions between sales and R&D, the value proposition for the future, the relationships among management and with Open Source Community. García-Milà must design scenarios in times of uncertainty and assess the prioritization of different options presented regarding the firm's future for growth.

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## **EASYPAlSA**

**Shazib Shaikh & Syed Zahoor Hasan, Lahore University of Management Sciences**

### **Case Objectives and Use**

The case is designed to support four major discussion themes. First, it allows discussion of network effects as a competitive strategy, a theme common to electronic businesses. Second, there is the related discussion of overcoming infrastructure scalability inhibitors when attempting to harness network effects. Third, an application of innovation diffusion theory is allowed in the interesting situation where there are two different types of adapters that need to be marketed to: retailers in addition to the end-user. Finally, the corporate strategy debate over the decision-logic that goes into judging “relatedness” when a technology-based company decides to diversify can also be presented through this case. The case is meant for 2<sup>nd</sup> year MBA/EMBA students, and is positioned for late in courses to reinforce the above-mentioned concepts. It could feature in courses on “Managing Business IT” or “Managing Technology & Innovation”. A technology industry focused module within a “Corporate Strategy” can also be enriched by this case.

### **Case Synopsis**

The Telenor Group, based in Norway, experienced declining average revenue per user (ARPU) in its voice-based mobile services worldwide. Expansion to new markets through GSM license purchases stagnated. In Pakistan, returns on heavy upfront capital expenditure were now long overdue. The Group therefore directed its 16 country-based subsidiaries to explore local diversification avenues. Telenor Pakistan proposed “mobile banking for the unbanked”. A number of benchmark business-models were already available in other emerging markets, with Vodafone’s M-PESA success in Kenya making headlines. Telenor Pakistan’s own adaptation had already resulted in the unprecedented 51% acquisition of a microfinance bank. The case tracks this journey from concept to actual launch of two mobile payment products. The new Financial Services division, with a fresh VP relocated from Norway to Pakistan (via Grameenphone, Bangladesh), now faces the decision of how to adjust business strategy, organization structure and supply chain with the next in-line mobile accounts and more profitable banking services now scheduled for introduction? Specifically, should mobile accounts be restricted to existing Telenor customers or made mobile operator neutral? Downstream supply chain vulnerabilities have already been exposed. How should the VP and Director of this new division navigate, given that rival mobile operators only await further “branchless banking” deregulations before making their move?

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## **WACO TRIBUNE-HERALD: REINVENTING THE “DIGITAL WHEEL”**

**Haley Elmers, Kelsey Holmes, Taylor Laymance, & Neal Robinson**  
**Marlene M. Reed, Faculty Supervisor, Baylor University**

### **Case Objectives and Use**

This case explores issues related to disruptive technology or innovation in conjunction with the daily operations of a small town newspaper. The critical decision in this case is how the *Waco Tribune-Herald* can reinvent itself in the rapidly-evolving landscape of the Information Age under the leadership of the Clifton Robinson, Chief Executive Officer, and the Gordon Robinson, President and also Clifton’s son. The case was written for an undergraduate business school course in strategy.

### **Case Synopsis**

The *Waco Tribune-Herald* was considered to be a large local paper with a small town personality. The Robinson family acquired the *Waco Tribune-Herald*. The family had a civic-minded approach to distributing news in their community. They found that the majority of their subscribers enjoyed the newspaper in its traditional, print form. However, the information-sharing environment of the 21<sup>st</sup> Century put pressure on newspapers to maintain a digital presence and abandon the archaic methods of newspaper circulation. The decision faced by Gordon Robinson was how to reinvent the newspaper to keep up with rapidly evolving media, while simultaneously preserving the small town personality of the *Waco Tribune-Herald*.

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## **INTERNATIONAL BUSINESS TRACK**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track & Session Chair:** Josep Franch, ESADE Business School, [josep.franch@esade.edu](mailto:josep.franch@esade.edu)

### **ARTHUR ANDERSEN IN TAIWAN - DO COMMON PRACTICES CONSTITUTE ETHICAL BEHAVIOR?**

Teri C. Tompkins, Pepperdine University

### **FROM SPINOFFS TO INTERNATIONAL JVs: HOW INDIAN AND GERMAN COMPANIES LEARN TO COLLABORATE**

Stephanie Hurt, Meredith College

Vijaya Narapareddy, University of Denver

### **GOOGLE: IN OR OUT OF CHINA?**

José Franch, ESADE Business School [j](#)

Leonie Zuhorn, ESADE Business School

# **ARTHUR ANDERSEN IN TAIWAN – DO COMMON PRACTICES CONSTITUTE ETHICAL BEHAVIOR?**

**Teri C. Tompkins, Pepperdine University**

## **Case Objectives and Use**

This case shows how an auditor working for Arthur Andersen in Taiwan was offered a bribe in the form of discounted stock in a client company in return for approving falsified financial statements prior to a public stock offering. The case can be used to explore an ethical dilemma involving identity and career consequences in a Taiwanese context. In addition, the case provides an opportunity to explore the impact of group pressure on an individual's decision. The case provides a forum for comparing differences and similarities between Taiwan and the United States.

## **Case Synopsis**

Nu-An Mao, senior accountant for Arthur Andersen in Taiwan, and her boss were offered the opportunity to purchase thousands of shares of stock from her client, LongXu Electronics Company (LEC), prior to its upcoming second public offering. In order to maximize funds from the additional stock offer, LEC needed to appear financially stable and indicate long-term growth and earnings potential. To ensure positive demand for the stock, Man-En Wang, Nu-An's boss at Arthur Andersen, created fictitious financial statements that exaggerated LEC's earnings. There is an implied expectation that in exchange for the stock, Nu-An would be obligated to sign off on the falsified financial statements.

As LEC's contracted financial auditor, Nu-An was aware that this type of transaction was not only inherently unethical, it was also illegal. In Taiwan culture, employees followed strict hierarchical structures, respect their elders, and keep traditions. However, Nu-An's father, a prominent and successful business man, has taught Nu-An strong ethical principles. Bribes of this nature are common practice in Taiwan, and Nu-An's refusal to accept could ultimately be viewed as disloyal and disrespectful and could impact her career at Arthur Andersen. The conflict at the heart of Nu-An's decision is between the ethical misgivings she has in accepting the bribe and signing off on the fraudulent financial statements, and her inherent feelings of responsibility to comply with the expectations of her superiors at Arthur Andersen. While some individuals objected to these practices, the overwhelming opinion was the process was too corrupt for any individual or group to change it. In an environment where illegal activities are openly talked about, those few with conscious objections are persuaded to take the rewards and keep quiet.

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# **FROM SPINOFFS TO INTERNATIONAL JVs: HOW INDIAN AND GERMAN COMPANIES LEARN TO COLLABORATE**

**Stephanie Hurt, Meredith College  
Vijaya Narapareddy, University of Denver**

## **Case Objectives and Use**

Students are introduced to the complexities of international JVs conducted by an Indian software company and its internationalization process into Germany. The case describes the complexity of international trust building as processes are being developed by internationalizing companies which decide to collaborate across continents in the search of global brand equity. The case describes (1) how historical models evolve into international collaboration, (2) how to increase a firm's brand equity through international JVs, (3) how to homogenize product delivery worldwide, and (4) what should the role of Indian headquarters be in a dual model.

The case enables students to (1) understand the development of a business idea into an international JV business model, (2) understand the motivations of Indian entrepreneurs, (3) evaluate the choices spinoffs of conglomerates are confronted with as they develop processes to engage in internationalization choices, and (4) understand the need for trust development as a tool for responsiveness versus global integration in internationalization strategies.

## **Case Synopsis**

In 2009, B. Ramaswamy, President and Managing Director of Sonata in Bangalore, India, set out to review the progress his company had made in integrating the joint-venture and assess its effectiveness. This case focuses on the internationalization model posted by Sonata, an Indian IT firm. The process includes learning how to develop trust with Western partners and gain credible access to western customers through a successful JV. The case provides students with a concrete illustration of the stages necessary to establish trust so as to allow the setting up of an international JV between Indian and western firms (a German example in this case) that allows increase in brand equity for Indian firms in Europe. Unique aspects of this case include cross-cultural issues in cross-border collaborations, partner trust building, and the importance of careful planning and implementation needed to establish a successful international joint venture. The case ends with an analysis of the trade-offs both for the Indian and German sides that contribute to avenues for development to create a larger number of clients and excellent skills in mainframe and Infrastructure Management in worldwide industrial sectors.

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# GOOGLE: IN OR OUT OF CHINA?

**Josep Franch & Leonie Zuhorn, ESADE Business School**

## Case Objectives and Use

The ‘Google: In or Out of China?’ case study was designed to be used in a graduate level course on International (or Global) Marketing, but it could also be used in an International Business or International Strategy course. The case study seeks to provide a basis for debate on various issues. Should Google have accepted censorship regulations in the first place? Should Google really exit China, one of the markets in the online business with the most potential? If so, what would be the most suitable way for Google to leave the country?

The main learning objectives of the ‘Google: In or Out of China?’ case are to assess whether or not a global company should exit a foreign market; to identify and discuss the possible alternatives and the right timing; to become aware of the difficulty and complexity of exiting a market; and to foresee the possible implications of such a decision and how to overcome the potential consequences.

## Case Synopsis

At the beginning of 2010, Google was the world’s most popular online search engine. It offered targeted search results from billions of web pages. Available in 120 languages, the company operated domains in 144 countries. Google’s market share in the global search engine market was estimated at 85%.

When Google introduced its domestically-run site in 2006, Google had to accept the Chinese government’s censorship regulations. With the launch of google.cn, the company hoped to improve its competitiveness against its biggest Chinese rival, Baidu, and to capture more share of this highly potential market. But although Google’s market share steadily increased until 2009, it was still far from equaling Baidu’s market leadership. The company also had various problems with Chinese authorities.

Then, in December 2009, Google was the victim of highly sophisticated cyber-attacks aimed at acquiring personal information from the Gmail accounts of various Chinese human rights activists. Those attacks led Google to reconsider its business strategy in China. In January 2010, the company publicly announced that Google would stop censoring its search results in China and that the company had not ruled out the possibility of shutting down its operations in China in case the Chinese government did not accept “Google’s new approach to China.”

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## **MARKETING TRACK**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track & Session Chair:** Tom A. Buckles, Azusa Pacific University, [tbuckles@apu.edu](mailto:tbuckles@apu.edu)

### **NO HAIR-BRAINED IDEA: HAIR OR THERE TRAINING IN ASSESSING ALTERNATIVE MARKETS AND PRODUCT-SERVICE DESIGN**

Linda Coleman, Salem State University  
Raminder Luther, Salem State University

### **FIDELLO CIGAR CUTTER**

Bruce Bailey, Otterbein University  
Michael Levin, Otterbein University

### **OPTIGEN IN ARGENTINA**

Martin Zemborain, IAE  
Julian Rodriguez, AFC

### **INN ABOVE ONION CREEK: ENSURING GUEST SATISFACTION**

Michael Pass, Sam Houston State University

### **TÍA MARUCA: RETHINKING GO-TO-MARKET STRATEGIES**

Javier Silva, IAE

### **TARJETA NARANJA –A STORY WITH AN ORANGE SPIRIT**

Javier Silva, IAE  
Fernando Zerboni, IAE  
Maricruz Prado, IAE

# **NO HAIR-BRAINED IDEA: HAIR OR THERE TRAINING IN ASSESSING ALTERNATIVE MARKETS AND PRODUCT-SERVICE DESIGN<sup>1</sup>**

**Linda Coleman & Raminder Luther, Salem State University**

## **Case Objectives and Use**

The case offers an opportunity to teach the student the difference between a *product* and a *product offer*. An unfulfilled hairdresser worked for a prestigious shop on Newbury Street in Boston, Massachusetts and wanted to establish her own business in a new location and enhance the product offer. Students are challenged to find out where and how. Debora is intent on providing high quality service to those who are willing to pay for it, and the decisions and development of the business need to be made with that in mind. After deciding what her target market is, the next stage is to decide how she wants to position her business within that chosen market. The case is designed for students at the undergraduate level and exposes the students to product development, product positioning, target marketing, market segmentation, product differentiation, location analysis, and marketing of services. This case can be used by instructors in marketing, entrepreneurship, and service marketing courses.

## **Case Synopsis**

Debora Lunt wanted to build upon her reputation that she had earned through her years in the hair care industry. She wanted to move from the upscale streets of Boston to the suburbs where she felt she could provide a more relaxed and personalized ambience. Debora excelled in hair cutting, color, styling and her perceptiveness of what her clients wanted. She had built her entire clientele through word of mouth. People travelled long distances to get her services. As she sat in her office one day sipping mineral water between her appointments, she wondered how big she could grow her market. After she finished her day at the salon, she went into her living room and called her client and friend, a marketing professor at a nearby university, to discuss her dreams. The professor knew that Debora was extremely ambitious and hardworking, and that if she had a clear marketing plan, she could succeed in growing her business. To start, a key location would open the door for developing consistent services in line with the target market in the surrounding areas. Where should the business locate? How should Debora distribute her product offer to her end user? The key would be giving the customer what they want at the right time, at the right place. Could she set up her business to differ from the norm for North Shore hair salons? Could her price be higher than local hair salons but still less than what it would be on Newbury Street? How would she differentiate herself from other hair salons? What should her product position be?

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# **FÍDELLÓ CIGAR CUTTER**

**Bruce C. Bailey & Michael A. Levin, Otterbein University**

## **Case Objectives and Use**

The case highlights the introduction of a new-to-the-world product by an amateur inventor and a small group of investors. The product served a niche market with an elite target customer group. The Fídello was a cigar cutter unlike any available and was the first new cutter in over 30 years. The case was written for undergraduate business courses in marketing or entrepreneurship. For marketing capstone or strategy courses, the case could be used as a first case because it appears comprehensive and tests students' use of financial and quantitative analyses as marketing metrics. Through the case, students can re-orient themselves to marketing terminology such as segmenting, targeting, and positioning, as well as concepts such as the relationship between marketing and selling.

## **Case Synopsis**

Chris Jones, the inventor of the Fídello cigar cutter and managing partner of the Fídello Company, spent nine years perfecting his product. After a successful test market of a small number of hand-made prototypes, Jones and his partners funded production of 5,000 Fídello tubes (units) and were ready to introduce the product to the market.

The United States remained the top cigar-consuming country. The U.S. and Western Europe accounted for 75% of cigar sales worldwide. Substantial and steady increases in cigar smoking were observed during the 1990s and early 2000s in the U.S. among both adults and adolescents. Sales of cigar cutters and accessories, for which demand was derived from the demand for cigars, increased with the gain in popularity of cigars.

Target customers for the Fídello cigar cutter were U.S. cigar enthusiasts, particularly of hand-rolled cigars. In 2005, a U.S. National Health survey estimated 4.3% of men and 0.3% of women were cigar customers. In 2010, cigar sales were \$2.8 Billion, or approximately 6% of the tobacco industry's turnover.

Jones' biggest decision was how to educate cigar smokers on the benefits of his new cutter, without having to call on each cigar retailer individually. Jones' financial situation limited his alternatives.

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# **INN ABOVE ONION CREEK: ENSURING GUEST SATISFACTION**

**Michael W. Pass, Sam Houston State University**

## **Case Objectives and Use**

The Inn Above Onion Creek provides excellent service in a homestead setting with the ease and comfort of modern amenities. The innkeeper discussed with a consultant the importance of maintaining excellent service because the property may be expanded to serve more guests. The case describes some issues requiring follow-up. As students address these issues, they obtain a better understanding of concepts related to managing service quality. Students learn about the unique nature of services, how customers evaluate service quality, how to use service blueprints to identify potential service failure points, and research methods to assess customer perceptions.

This case is suitable for undergraduate students taking a services management or services marketing course. Drawing from the case and website ([innaboveonioncreek.com](http://innaboveonioncreek.com)), students respond to questions asking them to identify and explain: (1) five distinctive characteristics of services and the implications of these to management, (2) five dimensions of service quality representing key expectations and perceptions held by guests, and (3) research methods for monitoring guest perceptions of service quality. They also demonstrate an understanding of service blueprinting by explaining blueprint parts and identifying potential service failure points.

## **Case Synopsis**

Maintaining excellent service is always a challenge when expanding a lodging property. The challenge of maintaining service quality is a concern for Amy Dolan, the innkeeper, because the Inn may be adding another building to make more rooms available. When discussing the expansion with a consultant, she said that "it's risky to expand the business if guests are not satisfied. We maintain excellent service in order to build repeat business and obtain positive word of mouth. If they are not satisfied, then occupancy rates will decline and that means lower revenues to support an expansion."

Amy Dolan added that it would be good to "know more about what guests perceive before arriving and perceptions of the stay, since they judge us by comparing their expectations to the actual experience." To ensure continuation of excellent service, she also wanted to identify potential service failure points so they could be handled in advance, or closely monitored. Finally, although guest's comments on [bedandbreakfast.com](http://bedandbreakfast.com) and [tripadvisor.com](http://tripadvisor.com) are reviewed every day she wanted to know if any other research could be done to determine guests' satisfaction.

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# **TÍA MARUCA: RETHINKING GO-TO-MARKET STRATEGIES**

**Javier J. O. Silva, Gustavo Calatrava & Maria Barale**  
**IAE Business School – Austral University**

## **Case Objectives and Use**

This case delves into company growth and expansion issues, based on distribution strategies. Specifically, it:

- a) Explores distribution channels in an emerging market;
- b) Provides an opportunity to manage a company's distribution strategy;
- c) Discusses distributors' business and issues;
- d) Takes a look at conflicts among channels, and
- e) Calls for the definition of a strategy and a plan to approach a market.

The case has been expanded for use by MBA programs' first marketing course as well as in specific executive education programs dealing with trade distribution issues. On account of its primary topics and its straightforward analysis, it may also be used in undergraduate programs.

## **Case Synopsis**

After growing for three consecutive years, Tía Maruca (TM), an Argentine homemade-like biscuit manufacturer, is confronted by stagnated sales in early 2005. By then, TM had seized a three percent market share competing against leading players, such as Kraft Foods and Bagley Latinoamérica. These two large companies collectively dominated 70 percent of the market. In part, TM's success had hinged on a unique distribution strategy based on exclusive, free-lance distributors, who delivered TM products to street kiosks across the country. With this scheme in place, TM had managed to service 32 percent of the nearly 101K kiosks in Argentina.

In early 2005, Alejandro Ripani, TM's owner and founder, and Pablo Requiere, its sales manager, wondered how to use TM's distribution strategy to recapture its brand's initial fast growth pace. Among other issues he was considering whether the time had come to venture into new retailing channels or if the company should try to enhance its current coverage of the channel it was already using. What was, Ripani wondered, the best way for him to accomplish his goals? Should TM decide to work with other retailers? If so, what conflicts with current distributors could be anticipated? And, if the company opted to stick to its current channel, what limitations would it run into along the way?

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## **TARJETA NARANJUA – A STORY WITH AN ORANGE SPIRIT**

**Javier J. O. Silva, Fernando Zerboni & Maricruz Prado**  
**IAE Business School – Austral University**

### **Case Objectives and Use**

This case aims to expose the complexity involved in building and managing brands in service industries, analyzing notions such as brand promise, perceived quality, culture, communications, speed of growth and expansion. It may be used to stir a discussion around the concepts of strategic analysis, development of an informal organization, and leadership style. In addition, it should enable students to explore three key aspects of business strategy:

- Developing a vision for value creation.
- Formulating a strategy and an appropriate organization to pursue it.
- Understanding the relationship between leadership style, culture, strategy and the organization.

### **Case Synopsis**

Case A in this two-case series describes the culture and strategy of a rather unique company. Its customer base encompassed people with proven income that was too low for them to qualify for regular credit cards –in other words, lower income or base-of-the-pyramid segments. Tarjeta Naranja (TN) was the first credit card these customers were able to afford. Eventually, higher income segments applied for TN's card, driven by its regional retail coverage and recommendations from other users who praised its service quality, automatic debit facilities, promotions and technology. The company's success, reputation, growth and leadership in Argentina's hinterlands rested firmly on its management's values and a corporate mission that remained unchanged over time. To further its growth, TN needed to start operating in Buenos Aires, Argentina's most populated and affluent area. The A case ends in March 2007 as TN's management is forming its Buenos Aires action plan. The plan must preserve TN's brand image and closeness to customers –values it had carefully nourished in every town where it operated. TN's arrival in Buenos Aires would be its final stepping stone towards its international expansion.

Case B describes the strategy used to take TN into Buenos Aires and the disappointing outcomes by December 2008. The formula that the company had used in the past had not proven as effective as in other Argentine regions. Growth had turned out to slower than expected. Customer acquisition fell short, making investments proportionally larger. Indeed, Buenos Aires was a different, highly competitive marketplace, where seizing consumer mindshare proved hard. Case B presents a number of questions facing TN managers at the time: "what changes should we introduce to enhance our performance in Buenos Aires? Should we revisit our market entrance scheme for our future international expansion? How are we going to prevent these changes from altering our culture?"

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## **NOT-FOR-PROFIT TRACK**

**Friday Oct 14 8:30 am – 12:00**

**Track Chair:** Barb Stuart, University of Denver, [bstuart@du.edu](mailto:bstuart@du.edu)

**Session Chair:** Rebecca J. Morris, University of Nebraska at Omaha, [rmorris@uno.edu](mailto:rmorris@uno.edu)

### **Interfaith Partnership for the Homeless,**

Paul W. Thurston, Jr., Siena College

### **A Leader's Journey: Building a Foundation Across Cultures**

Bonita Betters-Reed, Simmons College

### **Performance Management at Middleton College**

Karen Boroff, Seton Hall University

### **Dan Samstron's Dilemma**

Adolfo Montalvo, ESADE Business School

**Saturday, Oct. 15, 8:30 – 12:00**

**Track Chair:** Barb Stuart, University of Denver, [bstuart@du.edu](mailto:bstuart@du.edu)

**Session Chair:** Rebecca J. Morris, University of Nebraska at Omaha, [rmorris@uno.edu](mailto:rmorris@uno.edu)

### **Can we afford to be in the Trash Collection Business? – Is Privatization the Answer?**

Lynn Ruggieri, Roger Williams University

### **Not for Profits- Is it time to tax them?**

Lynn Ruggieri, Roger Williams University

### **Even Sky is not the limit: A case of Alagappa University (India)**

Shiv Tripathi, Mzumbe University

Mzumbe Morogoro, United Republic of Tanzania

## **INTERFAITH PARTNERSHIP FOR THE HOMELESS**

**Paul W. Thurston, Jr., Siena College**

### **Objectives and Use**

The case was developed to be used for either undergraduate or graduate students in a capstone course in management, marketing or strategy, or in any course that explored social issues. It provided opportunity for students to apply various techniques available to gain a better understanding of the organization and its environment and to use knowledge gained from the situation assessment to recommend a general strategy, identify key success factors, define strategic issues, evaluate alternatives and develop action plans. In addition, students who studied this case developed an awareness of the underlying causes of homelessness in the United States, and learned how a myriad of National, State and local Government programs work with and through non-profit organizations to provide needed services and shelters.

### **Case Summary**

In May 2011, Janine Robitaille, Executive Director of Interfaith Partnership for the Homeless (IPH) contemplated the future of the 501-C (3) non-profit organization that she had led for the past five years. IPH, located in Albany, New York, had served the homeless community since 1984 and offered programs and services including a 30-bed emergency shelter, Drop-In Center, housing program and summer youth program. IPH helped individuals and families by meeting their immediate needs, helped them find safe, affordable housing and provided continuing support through long term case management services so that individuals could maintain housing and continue to build a stable lifestyle. The recent publication of the 2010 annual report provided Janine and her staff an opportunity to reflect on their accomplishments especially given the financial challenges brought about by the lingering effects of the recent recession. Nearly all programs were running at full capacity, and there was no physical space in the Drop-In Center to meet the growing demand for services. IPH just received word that their million dollar grant request to build four additional units of permanent housing was approved. The grant provided desperately needed housing for the Sheridan Hollow Neighborhood and created the opportunity for a stable and continued source of rental revenue to the organization. The organization had additional challenges as it managed the transition to a new organizational structure; struggled to find ways to track and increase accountability for program outcomes; developed new and grew existing corporate, organizational and individual support; and positioned themselves to expand services beyond Albany County.

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The author developed the case for class discussion rather than to illustrate either effective or ineffective management of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights reserved to the author and NACRA. © by author. Contact Author: Paul W. Thurston, Jr., Associate Professor of Management, Siena College, 515 Loudon Road, Loudonville, NY 12211-1462, Phone: 518.782.6864, Fax: 518.786.5040, [pthurston@siena.edu](mailto:pthurston@siena.edu).

# **A LEADER'S JOURNEY: BUILDING A FOUNDATION ACROSS CULTURES**

**Bonita L. Betters-Reed & Elise S. Porter**  
**Simmons University School of Management**

## **Objectives and Use**

This is a case about Agnes Jean Brugger, who in 1999 founded the A.J. Brugger Education Project (aka A.J. Brugger Foundation, AJBF) in San Juan del Sur, Nicaragua. The case focuses on how her leadership identity and values shape the origins of AJBF and how the organization evolves in the context of the Nicaraguan and Anglo-American cultures. The case culminates in late 2008 with Jean Brugger's critical question, namely, *just what leadership would be best for the foundation as we move forward?* The case provides a strong example of contemporary female leadership, with particular emphasis on the importance of a multi-cultural and relational context as it influences a leader's style and effectiveness. The primary goal of the case is to provide the opportunity to explore leadership with a culturally sensitive lens and contemporary leadership models. It is written for advanced undergraduate and graduate management or organizational students in a Leadership, Diversity, Organizational Behavior or an Entrepreneurship course that focuses on leadership with social consciousness.

## **Case Synopsis**

The case chronicles the story of how and why A. Jean Brugger co-founded this unique non-profit foundation in tandem with the Piedras Y Olas: Pelican Eyes Resort (PEPO). Jean Brugger, retired parish nurse coordinator from St. Louis, Mo., met a like-minded visionary in Chris Berry. "Devoted to assisting Nicaragua through education and development of one of the country's most valuable and treasured resources: *its young people*" was their vision for AJBF and PEPO. Located in San Juan del Sur, Nicaragua AJBF was a cutting edge socially conscious venture that grew to meet the needs of the community: school uniform production, educational scholarships, luncheons for the elderly, litter control, a baseball program for youth, and more. Chris provided financial support through the growing operations of PEPO, a for-profit resort and hotel. However, Jean had aversion to involvement in the hotel operations and in 2003 decided to focus solely on the foundation. In 2007 she hired Jon Thompson as ABJF's Executive Director. The case chronicles the leadership challenges confronting Jon and the transition team until the fall of 2008 when the foundation's future was threatened by the world economic crisis. This part of Jean's journey ends with her reflecting on the many successful accomplishments of the foundation, while ruminating about the serious leadership problems she, as Chair of the Board, faces.

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# PERFORMANCE MANAGEMENT AT MIDDLETON COLLEGE

**Karen E. Boroff, Seton Hall University**

## Case Objective and Use

The objective of this case is to explore the role performance management may play in the work of administrators in a collegiate setting. The intended audience is graduate students who aspire to the roles of department chairs, assistant/associate deans, deans, or provosts. Typical students would be seeking degrees in educational administration and their usual coursework would include human resource management in education and leadership/management evaluation. The case does assume that the students have some familiarity with human resource management and the concept of shared governance in academe.

## Case Synopsis

The setting for this case is Middleton College. Prof. Jonathan Kindle, the chair of the department of physics, is preparing for the annual performance meetings with the faculty members in his department. He has documents that each member submitted, along with course evaluation data. He is concerned about the documents that he has received from and about Prof. Twoomey, a tenured professor in his department. The data indicate that her teaching performance is unacceptable, based upon the college-wide faculty-developed standards. In part, students note that they cannot understand Twoomey for whom English is a second language. This inability to be understood has been a recurring problem. The case situation is complicated by the litigation history at Middleton. Several protected groups of faculty members filed lawsuits alleging discrimination, and Twoomey herself has been a plaintiff. Kindle's prior reviews on Twoomey have resulted in various courses of action, including suits. Kindle also knows his dean, Hillary Lee, expects him to uphold faculty-driven performance standards. After reading the very brief self-evaluation document submitted by Prof. Twoomey, Prof. Kindle realizes that he has to collect additional information to prepare himself for his upcoming review session with Twoomey. He also has to prepare for his session with the dean, who reviews all performance evaluations. He wonders whether all the time he spends in performance management is worth it.

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The author developed this case for class discussion rather than to illustrate either effective or ineffective handling of the matter. This case is original work, based on real events in a real organization. The names of the college and individuals, along with their ranks, and the name of the development process described have been disguised. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. © Karen E. Boroff. Contact person: Karen E. Boroff, Stillman School of Business, Seton Hall University and Visiting Professor United States Military Academy (2010-2011), Room 686 Jubilee Hall, Seton Hall University, 400 South Orange Avenue, South Orange, NJ 07079, 973-761-9597, [karen.boroff@shu.edu](mailto:karen.boroff@shu.edu).

## **DAN SAMSTRON'S DILEMMA**

**Adolf Montalvo & Josep Franch,  
ESADE Business School, Ramon Llull University**

### **Case Objectives and Use**

The aims of this case are to:

- Explore and innovate in analysing a case in class
- Plan a teaching note
- Design questioning routes for a case session depending on the learning process involved
- Observe and be aware of one's own personal way of leading discussion with case studies
- Discover new avenues for leading a case discussion while reflecting on a wide set of pedagogical details and elements found in the classroom.

This case study is aimed at faculty members who have already acquired some expertise in the case study method. It has been designed for internal pedagogical training of full-time and part-time faculty members. However the case study can also be used to train assistant professors and PhD students wishing to improve their case study skills. The case fits in with any faculty development programme using the case study method or other dialectical (professor-student) active learning methodologies.

### **Case Synopsis**

Professor Dan Samstron has finished leading discussions for class' fifth case study. Feedback from the students suggests that the students are positive in terms of analytical and interdisciplinary depth and format. Dan has progressively adapted the case method by pursuing a strategy of learning by doing that fits his personality and teaching style, i.e., he is at ease with his personal values. His approach aligns with what the department's boss, Angus Castle, expects from him; and with the culture of his institution (the Barcelona Management School or BMS for short). However Dan feels that there is still room for improvement in the way he uses the case method and he is toying with the idea of 'pushing the envelope' to foster greater student learning. Aldo Mount, a pedagogical advisor, is offering advice to Dan regarding 'cold calling' students in the case discussion, a technique seldom used and often criticised at the BMS.

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## **CAN WE AFFORD TO BE IN THE TRASH COLLECTION BUSINESS? – IS PRIVATIZATION THE ANSWER?**

**Lynn Ruggieri, Roger Williams University**

### **Objectives and Use**

This case was developed to be used in Managerial Accounting, Management and Human Resources Management courses. It illustrates the projection of costs and how changes in those estimates affect decision analysis. The case reviews the decision needed to be made – that of either purchasing new costly capital equipment versus contracting with a private company to perform the service of trash collection. It provides an opportunity for students to discuss the advantages and disadvantages of privatization including the human component of terminating the employment of individuals that had worked for the municipality for years.

### **Case Summary**

The town of Barrington was faced with the immediate replacement cost of two refuse and recycling vehicles. Raising taxes, during a difficult economy, was not an option. The town manager thought this was the time to consider privatization of trash collection. However, privatization would mean the termination of eight long time employees. Bids were accepted and the low bid of \$828,000 was weighed against the future cost to maintain trash collection within the town department of public works.

The town must answer the question — would a contract with a private vendor save taxpayers money? And which of several capital projection costs should be used? This case was developed from primary sources including Town Council meetings, financial reports from the town, and cost projections provided by the Town Manager.

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[lruggieri@rwu.edu](mailto:lruggieri@rwu.edu)

## **NOT FOR PROFITS – IS IT TIME TO TAX THEM?**

**Lynn Ruggieri, Roger Williams University**

### **Objectives and Use**

This case was developed to be used in Managerial Accounting, Public Administration and Management courses. It illustrates the different tax treatment of not for profit entities such as Universities and hospitals in comparison to the residents and business owners in the city of Providence, RI. These not-for-profit entities are also expanding and whenever a not-for-profit entity purchases additional real estate that real estate is removed from the tax rolls creating a shift of the tax burden to residents and business owners.

The case examines the projection of costs and how changes in those estimates affect decision analysis. The case reviews the decision needed to be made – that of either purchasing new costly capital equipment versus contracting with a private company to perform trash collection services. It provides an opportunity for students to discuss the advantages and disadvantages of privatization including the human component of terminating the employment of individuals that had worked for the municipality for years.

### **Case Summary**

The city of Providence is facing an enormous budget deficit. The Mayor is looking for additional revenues but raising taxes on its residents is not an option in the difficult economy. Providence is only 18.1 square miles but is home to the Ivy League institutions Brown University and Rhode Island School of Design. It is also home to several other large colleges and universities and the Hasbro Children's Hospital, one of the top 30 children's hospitals in the country.

These entities along with others in the city of Providence are tax exempt and therefore do not contribute to Providence's income base – property taxes. These entities are also growing in size. They draw services such as police, fire, and snow plowing but they contribute to the economy of Providence in number of employees, purchases from Providence businesses, and student and visitor spending. Do they receive more in city services than they provide to the City and is it time to tax them?

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## **EVEN SKY IS NOT THE LIMIT: CASE OF ALAGAPPA UNIVERSITY (INDIA)**

**Shiv K. Tripathi, School of Business, Mzumbe University (Tanzania)**

**K. Janardhanam, Bangalore University (India)**

### **Objectives and Use**

The Alagappa University case focuses on the role of leadership in tailoring and implementing change management process in the non-profit organization. The case was prepared for advanced Strategic Management related courses at postgraduate level. The case could be used to analyze the leadership role in dealing with the external environmental challenges and internal organizational issues while attempting to change the situation. The importance of context in managing effective strategy implementation is another theme area in which the instructors could emphasize about the challenges in ‘non-profit institution’ and specific ‘country’ context. The case could also be used in Executive training and development classes, particularly for ‘Higher Education sector managers and administrators’. The case also leads to another very important decision area of leadership stability in ensuring the consistency in change. However, the case could be innovatively aligned to suit the specific target learning objectives for the given group. In addition, it could always be used as a ‘best practices’ example in change management and ‘higher education management’.

### **Case Summary**

The present study focuses on the remarkable balanced growth of the Alagappa University, Karaikudi and explores the managerial approach adopted for its transformation. The study examines how the leadership has played an active and pivotal role in initiating and leading the transformation process successfully. The study also highlights how, despite the numerous challenges, strategic management interventions have been applied in one of the traditional public sector universities of India and thus, triggering its’ growth on globally accepted standards. The model has been referred as ‘The Mission Alagappa – Ramasamy Way’. The case study also critically examines the managerial dimensions of the growth and change strategy adopted by the institution under challenging environmental conditions and raises a debatable issue of ‘leadership stability’.

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## **OB/OT/HR TRACK - Table 1**

**Friday, Oct. 14 & Saturday, Oct.15: 8:30-Noon**

**Track & Session Chair:** Mark Julien, Brock University, [MJulien@brocku.ca](mailto:MJulien@brocku.ca)

### **FROM JAIL TO JURIS DOCTOR: A ZONE OF INDIFFERENCE CASE**

Jennifer Sims and Carson Carson, Samford University

### **CANADA SPACE AGENCY CASE**

Stefanie Ruel, Athabasca University and Mark Julien, Brock University

### **DREAM JOB TURNED NIGHTMARE**

Velma Vincent, Athabasca University and Mark Julien, Brock University

### **ALBERTA RAILWAY MUSEUM**

Irene Dixon, Athabasca University and Mark Julien, Brock University

### **INDRA NOOYI: A TRANSCULTURAL LEADER**

Amrit Chaudhari, Icfai University

### **HERDING CATS AT MAPLE LEAF CONSULTING**

Ken Ogata, York University

### **WHAT'S IN A NAME?**

Karen Boroff, Seton Hall University

### **ELLEN ZANE AT TUFTS MEDICAL CENTER**

Cynthia Ingols, Simmons College

## **FROM JAIL TO JURIS DOCTOR: A ZONE OF INDIFFERENCE CASE**

**Jennifer Y. Sims & Charles M. Carson, Samford University**

### **Case Objectives and Use**

The case shows some of the challenges of decision making in firms. The ability of decision makers to establish decision making guidelines and parameters is important to their success. However, many decisions often don't fit into the normal decision making formula. This case allows the student to see actual usage of decision making concepts including the Zone of Indifference and Management by Exception.

This case is designed for use in undergraduate courses with a focus on Organizational Behavior.

### **Case Synopsis**

This case focused on a Law School that was using weekend activities offered to admitted students to help ensure eventual enrollment in that School's classes. During these weekends admitted students were paired with existing students in order to get a better grasp and feel for the School. The situation in this case involved Law School Admissions staff debating whether or not to challenge other administrators on how to treat an admitted student, who just so happened to also be a convicted murderer. Their debate centered on the rights of the admitted student in relation to his involvement with other students in non-classroom settings, including being potentially housed with an existing student for the weekend's admitted student event.

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## **CANADIAN SPACE AGENCY CASE**

**Stefanie Ruel, Canadian Space Agency**  
**Mark Julien (Faculty Supervisor), Brock University**

### **Case Objectives and Use**

Social responsibility initiatives, including diversity and inclusion programs, may provide an organization a competitive and sustainable advantage. This is not to say that there aren't significant challenges and intricacies in such initiatives. When inclusion and diversity initiatives are based solely on meeting quotas or on extensive rewards system, they are not necessarily successful at increasing the organization's performance. Simply increasing the diversity within an organization's workforce by achieving a quota does not necessarily build creativity and innovation, loyalty, morale and cohesion. It may actually increase conflict, tokenism, miscommunication, negative attitudinal outcomes and contribute to sustaining a maladaptive culture which impacts the overall organization's effectiveness. Culturally diverse work groups can outperform homogeneous groups but this outperformance is contingent on the organizational situation. How inclusion and diversity initiatives are framed within the organization's environment, structure, lifecycle, leadership, culture and values will influence whether or not diversity positively impacts organizational performance.

### **Case Synopsis**

The Canadian Space Agency (CSA) was a federal government agency responsible for all Canadian interests pertaining to space with 2009 revenues of \$3.02B within the industrial space sector. It was a science and technology service organization, working globally in the field of space knowledge acquisition where the clients are all Canadians. Internationally, the CSA competed for limited resources, including highly-specialized human resources, with organizations that were similarly considered monopolies in their respective countries. Jennifer Moore, Science Mission Manager at the CSA, was confronted with the twin challenges of trying to evolve the small organization of 693 highly-skilled individuals from merely complying with the Canadian Employment Equity legislation into focusing on valuing diversity as well as replacing highly-specialized employees who were slated for retirement over the next five years. The key question in Jennifer's mind was how to go about this while increasing the organization's effectiveness.

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## **DREAM JOB TURNED NIGHTMARE**

**Velma Vincent & Mark Julien (Faculty Supervisor), Brock University**

### **Case Objectives and Use**

This case can be used to help students understand the impact of bullying on employees and the organization. Students will also learn of the insidious nature of bullying and how subjective this concept can be. Students will be able to apply their understanding of human rights legislation to this case. This case can be used with undergraduate or MBA students taking a human resource management course.

### **Case Synopsis**

The main character in the case is Heather, who endeavors to find her dream job, in the Canadian market, one and a half years after the 2008 economic crisis. After months of unemployment, Heather is excited to receive an employment offer for a role that meets her search criteria.

Within a short period, Heather has what appears to be insignificant disagreements with her direct supervisor. These disagreements include differences of opinion on the competence of other staff members, the accuracy of an information system, and unrealistic timelines. Heather attempts to appease her boss by enduring overtime, working closely with staff members and addressing difficulties directly with her supervisor, but to no avail. Instead, her attempts instigate a downward spiral that impacts her life negatively, at a professional and personal level. Her efforts leave her feeling exhausted, incompetent, cut-off, and angry, with no hope of resolution.

Unbeknownst to Heather, she was the target of a workplace bully. Although she sought help from the organization's human resources personnel, her trust was misplaced and she found herself terminated.

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**ALBERTA RAILWAY MUSEUM**  
**Irene Dixon & Mark Julien (Faculty Supervisor), Brock University**

**Case Objectives and Use**

This case can be used to help students understand the challenges that leaders in the volunteer sector face. Students can also apply some of the fundamentals of effective retention practices to this case. Students will also be able to see how the inability to recruit new volunteers will negatively impact the organization. This case can be used with undergraduate or MBA students taking a human resource management course.

**Case Synopsis**

The Albert Railway Museum (ARM) <http://www.albertarailwaymuseum.com/> had been preserving Alberta's railway history for over forty years. Staffed entirely by volunteers, this organization faced an aging and declining volunteer base. To remain sustainable it needed to attract, engage and retain a younger, more diverse group of volunteers and to embrace technological advances to simplify reaching this objective. Three other similar railway organizations were surveyed. All of these organizations faced the same major challenge – that of replenishing the ranks of aging volunteers who had years of experience, specialty skills and knowledge that was irreplaceable.

Steps needed to be taken to ensure a sustainable future for this organization as it holds rare historical artifacts in trust for the next generation.

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## **INDRA NOOYI: A TRANSCULTURAL LEADER**

**Amrit Chaudhari, Icfai University, Tripura  
Debapratim Purkayastha, IBS Hyderabad**

### **Case Objectives and Use**

The objective of this teaching case is to present and discuss the qualities of leaders that are emerging from the developing world and how they are making a difference to the working of the companies. The instructional objectives are: 1) presenting and discussing Indra Nooyi as a leader, 2) providing information about the increasing emphasis on value-based leadership and how it affects companies and the stakeholders, 3) developing an understanding of leaders from developing countries that are a product of diverse backgrounds, and 4) discussing the unique qualities of Indra Nooyi and considering them in relation to the established theories of leadership. The case can be used at postgraduate level in the discipline of People Management and Leadership.

### **Case Synopsis**

The case details the origins and background of Indra K. Nooyi and her trajectory in different levels of various organizations and PepsiCo. The case describes the rapid rise of Nooyi from a middle class background in India, her exposure to the US, and the difficulties she faced. It shows how she took on challenging assignments early in her career and had the fortune of being mentored before taking on the top job at PepsiCo. She pushed the organization in the direction of her vision of 'Performance with a Purpose' in which drastic changes were made in the working style and culture of PepsiCo. However, she faces increased pressure from shareholders to improve firm performance at a time when the world economy is experiencing a slowdown and customers are turning increasingly cautious in their spending.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The host organization has provided written permission to disseminate this case and video for academic purposes. The case and instructor's manual and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights are reserved to the authors and NACRA. © Amrit Chaudhari and Debapratim Purkayastha. Contact person: Amrit Chaudhari, Icfai University, Kamalghat, Agartala, Tripura, India 799210, [amritchaudhari@gmail.com](mailto:amritchaudhari@gmail.com).

## **HERDING CATS AT MAPLE LEAF CONSULTING**

**Ken Ogata & Gary Spraakman, York University**

### **Case Objectives and Use**

The objective of this case is to introduce students to the uncertainty and ambiguity facing senior decision makers during times of organizational crisis by highlighting multiple issues that need to be addressed. By placing students in the role of the incoming President, the case provides them with the opportunity to grapple with managing radical organizational change, the expectations for a new senior manager, as well as the challenges and complexities associated with cultural based management controls. Given the desire to 'replicate' the ambiguity facing managers during times of crisis and change, varying degrees of information have been provided, and students will need to decide which information is important and why. Students will also need to prioritize their responses into short, medium and longer term action items.

### **Case Synopsis**

Herding Cats at Maple Leaf Consulting (MLC) describes the real life challenges faced by an engineering and environmental services consulting firm that experienced a severe organizational crisis in the early-2000s involving deep internal cultural divisions. The company was founded upon certain values and principles, but gradually drifted away from these over time, such that younger staff experienced a disconnect between MLC's professed and actual culture (as revealed by the Organizational Cultural Inventory). Survival of the firm will depend upon the ability to repair this cultural divide.

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## WHAT'S IN A NAME?

**Karen E. Boroff, Seton Hall University**

### **Case Objective and Use**

The objective of this case is to have students make a recommendation about a personnel issue. In so doing, students will learn to appreciate the investigatory process associated with a potential disciplinary issue and to think critically about how a person's job duties may impact disciplinary or other employment-related decisions that are made. The case is suitable for any course that has a learning module that addresses job descriptions or the handling of personnel issues. As such, it is well-suited for a course in human resource management, labor relations, or general management. The audience can be either undergraduate or graduate students.

### **Case Synopsis**

In this case an employee of Global Communications, Maria Gonzalez, is arrested in an off-duty incident involving drugs, guns, and possible pornography. The newspaper account publishes the names of those arrested, including Maria, but lists her name as Yvonne Gonzalez. Maria, as she is known in the office, is a customer service representative at Global. She has access to much private information about Global's customers and is the point of contact for them. Maria reports out sick following the arrest and her immediate boss, unaware of the drug bust and Maria's associated arrest, simply thinks her absence is just a typical sick-day call-out. When Maria's managers learn that Maria's absences are directly related to the events of the drug bust, they become concerned about what the appropriate course of action regarding Maria's behaviors should be. They are troubled by the potential customer and employee impacts, as well as negative publicity that could tarnish Global's overall reputation.

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The author developed this case for class discussion rather than to illustrate either effective or ineffective handling of the matter. This case is original work, based on real events in a real organization. The name of the company and those involved in the case have been disguised, but as much as could be revealed from public sources, the ethnicities, occupations and genders of those in the case remain the same. While a professional football player was one of those arrested, his name has been disguised along with his professional football team affiliation. The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, New Orleans, October 13-15, 2011. All rights are reserved to the author and NACRA. © Karen E. Boroff. Contact person: Karen E. Boroff, Seton Hall University and Visiting Professor United States Military Academy (2010-2011). Contact information: Seton Hall University, 400 South Orange Avenue, South Orange, NJ 07079, 973-761-9597, [karen.boroff@shu.edu](mailto:karen.boroff@shu.edu).

## **ELLEN ZANE AT TUFTS MEDICAL CENTER: SPRING 2011**

**Cynthia Ingols & Lisa Brem, Simmons College**

### **Case Summary**

In January 2004, Ellen Zane, a highly successful hospital administrator, became CEO of New England Medical Center (NEMC). NEMC was still reeling from its failed merger with a Rhode Island hospital group. Desperate to save the hospital, Tufts University's President Larry Bacow recruited Zane to turn around NEMC. Case A (available from the authors) documents Zane's turnaround of NEMC from 2004 to December, 2007.

By spring, 2011, Zane had solidified the hospital's position in the Boston marketplace. She had rebranded NEMC to Tufts Medical Center, thereby drawing upon the marketplace value of the name of Tufts University. She had articulated and begun to implement a strategy that she labeled, "distributed academic medical center" medicine.

This hard work paid off with the recognition from the University Health System Consortium that Tufts Medical Center (TMC) was ranked 6<sup>th</sup> among the country's top 10 academic medical centers and the only medical center in the top 10 in New England.

However, the challenges kept coming. In spring, 2011, the dispute between TMC and the Massachusetts Nurses Association (MNA) erupted in earnest over changes in staffing levels. Zane and her executive team maintained that the hospital needed flexibility in its staffing patterns, while MNA wanted a mandated ratio of nurses to patients. Zane held her ground. The conflict became front-page news in the Boston area newspapers. While mediators worked around the clock to bring both sides to a resolution, Zane wondered: will I be able to avert a strike, or will TMC see the first nurses' strike in Boston in 25 years?

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, Texas, October of 2011. All rights are reserved to the authors and NACRA. ©2011 by Cynthia Ingols and Lisa Brem. Contact author: Cynthia Ingols, School of Management, Simmons College, Boston MA, 617.521.3837, [Cynthia.ingols@simmons.edu](mailto:Cynthia.ingols@simmons.edu).

## **OB/HR/OT TRACK - Table 2**

**.Friday, Oct. 14 & Saturday, Oct.15: 8:30-Noon**

**Track & Session Chair:** Mark Julien, Brock University, [MJulien@brocku.ca](mailto:MJulien@brocku.ca)

### **NOW WHAT, JOSÉ?**

Esteban Ferrari, Tania Casado and Helena Cordeiro, University of Sao Paulo

### **ARE THERE BOUNDARIES FOR GERALDO?**

Maria Tereza Silva, Rodrigo da Silva,  
Tania Casado, University of Sao Paulo

### **LHP INC.: CHALLENGING THE ORGANIZATIONAL STRUCTURE AND CULTURE TO GROW**

Erica Berte, Indiana University-Purdue University Columbus  
Jeffrey Hittler, Fort Hays State University

### **SUSTAINING A SOCIAL ENTERPRISE: PALASH EYE HOSPITAL**

Debabrata Chatterjee, Krishnan Thozhuvanoor and Ankita Tandon, Indian Institute of Management

### **NO CRYING FOR TRAINING**

Guorong Zhu, Salem State University

### **PERFORMANCE MANAGEMENT AT IFC CALL CENTERS**

Scott Jeffrey and Stuart Rosenberg, Monmouth University

### **WATCHFROG THE USE OF TRANSGENIC AMPHIBIANS TO MONITOR POLLUTION**

Ronald Kamin, Pascale Debuire  
Charles Berger, ISC

## **NOW WHAT, JOSÉ?**

**Esteban Ferrari & Helena Talita Cordeiro**  
**Tania Casado (faculty supervisor), Universidade de São Paulo- FEA/USP**

### **Case Objectives and Use**

The objective of this case is to give students the opportunity to discuss professional success and subjective success enhancing individual factors in career decision.

This case serves to illustrate processes of career decisions made without taking into consideration organizational paradigms known as the opt-out phenomenon (Mainiero and Sullivan, 2006). The Authenticity, Balance and Challenge (ABC) concepts are explored in this case. The case may be used in undergraduate and graduate courses in Organizational Behavior or specialized courses in Careers.

### **Case Synopsis**

The case presents José's dilemma. He is a successful executive in the marketing area and works in a large company. But he is unhappy with the course his career is taking and with the quality of his life. He has no balance between work and personal life and he cannot take the level of pressure and stress he is undergoing. He does not feel fulfilled on his job.

José graduated from one of the best Brazilian universities as an engineer. But ever since he was in college he realized he had no connection with the profession. At the beginning of his career, he worked as Services Instructor at All Transmission, where he was highly satisfied with his professional life. However, after a promotion to Services Coordinator when his activities were directed to solving technical problems in conflicting situations and under pressure of the operations area, he decided to leave the organization and seek something more strategic.

In 2000, he changed his job and started working in the marketing division. Growth in the organizational hierarchy came with time and with it more pressure until April 2009 when burnout took him to the hospital. This event made him think more seriously on his choices and on the balance between his personal and professional lives.

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## **ARE THERE BOUNDARIES FOR GERALDO?**

**Maria Tereza Gomes da Silva & Rodrigo Cunha da Silva**  
**Tania Casado (faculty supervisor), Universidade de São Paulo- FEA/USP**

### **Case Objectives and Use**

The objective of this teaching case is to present and discuss the Boundaryless Careers Model (Arthur and Rousseau, 1996) and discuss generational differences (Parry and Urwin, 2010) towards professional trajectory.

This case can be used in undergraduate and graduate programs in the disciplines of People Management and Career Planning.

### **Case Synopsis**

The case tells the story of journalist Geraldo Barros and his trajectory in different organizations. At 41, working as communications manager at a multinational company he was happy with the position he had been working in for the last ten months and he thought that this time he would be acknowledged and have growth opportunities he hadn't had in the eight previous companies in which he had worked as an executive and a journalist. However, Geraldo had another job proposal from a headhunter. During lunch with his family he reflected and thought on the alternatives. Among other issues he compared his career trajectory with his father. In contrast to Geraldo's multiple company experience, his father had worked at the same bank during his whole professional lifetime.

If Geraldo changed jobs he would be changing companies again --- the tenth company in his twenty year professional career. Geraldo thought of the new challenges, the possible benefits and the possible negative impacts the change could bring.

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# **LHP INC.: CHALLENGING THE ORGANIZATIONAL STRUCTURE AND CULTURE TO GROW**

**Erica C. Berte, Indiana University - Purdue University Columbus**  
**Jeffery J. Hittler, Sias International University**

## **Case Objectives and Use**

The learning objectives of this case study are to: identify and analyze the organization structure and its imperatives, discuss the link between organizational structure and strategy, identify the characteristics of the organizational culture and develop strategies to maintain it, comprehend the relationship between organizational culture and organizational performance, and identify and propose solutions to the organizational problems developed with the organization growth. This case study is recommended for undergraduate senior management courses with focus on organizational behavior, covering topics in organizational structure, design, and culture.

## **Case Synopsis**

LHP Inc. was founded by Ryan Hou and David Glass in 2001 to offer engineering and software solutions. The two entrepreneurs formed a unique partnership in which Mr. Hou serves as the external face of the company, actively participating in the community and Mr. Glass as the organizational structure developer. The founders' values were key for the development of a strong organizational culture. Small-town values, entrepreneurial orientation, ethical principles, diversity appreciation, partnership development, team-based approaches, performance and customer driven are some of the core values of LHP. The flat organizational structure is characterized by its informality, decentralization, flexibility, and good flow of communication.

After some struggles during the 2008 economic crisis, LHP learned how to broaden its customer basis and is strategically pursuing growth. In 2010 the company had 150 employees and \$14 million in sales revenue. For 2015 LHP is projecting to have 500 employees and \$100 million in sales revenue, an 8% growth from 2010. As the organization keeps growing the company is facing several challenges. Some of Human Resources issues LHP is facing include how to attract and select professionals that understand the company culture and are a good fit for the firm. Another concern is to create the managerial and physical structure for the new hires that will require more formalization without losing some of the organic characteristics of the firm. To plan and manage the growth and keep the organizational culture in place at the same time are the biggest challenges for LHP.

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# **SUSTAINING A SOCIAL ENTERPRISE: PALASH EYE HOSPITAL**

**Debabrata Chatterjee, T.N. Krishnan & Ankita Tandon**  
**Indian Institute of Management Kozhikode, India**

## **Case objectives and use**

This case has been written with the objective of enabling students to identify critical issues in the growth and development of social enterprises and developing multipronged managerial interventions for the same. It takes the students through the history and development of a social enterprise and challenges arising from conflicts of organizational identities. It requires students to understand the link between organization structure and stakeholder interests and its implication for different aspects of organisational behaviour. The case has been primarily written for postgraduate students of business administration. It can also be discussed with practitioners, consultants, and social entrepreneurs participating in management development programmes.

## **Case synopsis**

Palash Eye Hospital was established with the aim of providing free eye care to the poor and affordable treatment to individuals with paying capacity in Calicut district of the State of Kerala in southern India. The hospital started as the only specialty eye hospital of its kind in 1999. It had grown reasonably over the last 10 years. It was operated on a cross-subsidy model where revenues from paid services were used for providing free treatment and funding expansion plans. The hospital was being managed by Palash Eye Care Trust while its community outreach activities were being handled by Palash Eye Care Society.

With the entry of new commercial eye hospitals in the region, the hospital faced competition for skilled resources and efficiency was decreasing. Its growth was not accompanied by development of structures and processes. The hospital was being run on the basis of informal relationships. Administrative control of the hospital lay in the hands of the Trust and Society members. This resulted in dissatisfaction on part of the doctors who wanted to be involved in the hospital administration in order to professionalise and increase hospital efficiency. Consequently, a conflict of interests emerged between the Trust and Society members on the one hand and the doctors on the other. Lack of established operating processes, career growth avenues, and reward and recognition systems was also creating discontent among the paramedical staff. In addition, the failing health of the founder chairman no longer allowed him to be actively involved in the hospital activities. As a member of both the Trust and the Society, he was managing the interests of both groups in the hospital. However, given the decrease in his activities, the problem of developing new interlocking mechanisms between the Trust and the Society was becoming increasingly salient.

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# **NO CRYING FOR TRAINING**

**Guorong Zhu, Salem State University**

## **Case Objectives and Use**

This case is a Training and Development Case written for use by undergraduate students in Human Resources (HR) Management classes. It can be used more broadly in international HR, International Management, or International Business where cultural differences might be a sizable component of the course.

For the topic of training and development, the students are expected to have learned about identifying training needs, theories of learning, different training approaches, and started to explore transferring the learning into international contexts. For the broader topic of cultural differences and international business, the students are expected to have learned about the different manifestations of culture, especially social norms related to expression of emotions, as well as inter-cultural experiences for business people working overseas.

The case was written on the basis of first-hand experience. It presents a dilemma in training and development where western concepts meet an eastern audience and cultural incongruence brings up new challenges. It is intended for undergraduate and graduate students who are taking training and development courses or international business courses with regard to cultural differences.

## **Case Synopsis**

Gloria Chen, an American educated Chinese management consultant, was asked by China Mobile, a leading telecommunication company, to deliver training on career management. Following her own training in the US, the consultant developed a three-day training program that focused on deep reflection of “who you are and what legacy you want to leave.” Much to her surprise, participants reacted strongly to the training with emotional reactions and expressed desires for career change. The consultant, therefore, had to reflect upon the design of the training program and the disconnect between the approach and the context of differences across international borders.

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The author developed the case for classroom discussion rather than to illustrate effective or ineffective handling of the situation. The case, instructor’s manual, and synopsis were anonymously peer reviewed by North American Case Research Association (NACRA) and accepted for its annual meeting, San Antonio, Texas, October 13-15, 2011. All rights are reserved to the author and NACRA. © 2011 by Guorong Zhu. Contact person: Guorong Zhu, Bertolon School of Business, Salem State University, 352 Lafayette Street • Salem, MA 01970. 978-542-6378, [gzhu@salemstate.edu](mailto:gzhu@salemstate.edu).

# **PERFORMANCE MANAGEMENT AT IFC CALL CENTERS**

**Scott Jeffrey & Stuart Rosenberg, Monmouth University**

## **Case Objectives and Use**

The case examines a recently developed performance incentive program at a major financial services company. The case helps students to understand the importance of choosing an appropriate performance metric as well as to evaluate the design of a performance incentive program. The case writers developed the case for courses in Human Resources Management. The effect that a performance incentive program can have on employees also makes the case applicable to courses in Organizational Behavior. The case can be effectively used in both undergraduate and graduate level courses.

## **Case Synopsis**

Erica Lovejoy is the northeast regional manager of International Financial Centers (IFC), which is one of the largest financial services companies in the world. Given the rising delinquencies in credit card servicing, it is in IFC's interest to obtain electronic promises to pay. E-pays represent a true commitment to pay, whereas a customer can renege on a traditional promise to pay by simply not mailing in the payment. When a customer breaks a promise, kept balances and forecasted cash flow become inflated. Such a situation makes tracking collector performance difficult.

IFC has piloted a performance incentive program for the collectors in the call centers in Lovejoy's region that is intended to increase the number of E-pays. The results of the program in its first month, however, have been a disappointment. The results raise the question about the choice of the performance metric and the situation brings IFC's company president, Michael Gunn, to Lovejoy's Delaware office.

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## **WATCHFROG: THE USE OF TRANSGENIC AMPHIBIANS TO MONITOR POLLUTION**

### **Case Summary**

On Friday morning February 26, 2010, Gregory Lemkine, scientist, entrepreneur and CEO of WatchFrog, a French biotechnology firm involved in the use of transgenic amphibians to monitor pollution, is faced with a complex decision.

Less than a month earlier, WatchFrog had failed to fully meet the European and State standards required by the Department of Veterinary Services for laboratory certification. The Veterinary Services have since warned WatchFrog in writing of discrepancies which could soon trigger a follow-up “for cause”. Greg Lemkine knows that action must be taken without further delay to correct WatchFrog’s shortcomings or he will face an uncertain future.

To further compound the urgency of the morning’s situation, Valérie Le Dauphin, WatchFrog’s stern quality-control manager, wants to share her personal ideas on what he, Greg Lemkine, must do now for the “good of the company.”

Following the errors that the inspection has uncovered, rumors and discontent have started to spread among WatchFrog’s employees.

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This case was prepared by Pascale Debuire, Professor of Organizational Behavior, and Charles Berger, Professor of Marketing, Institut Supérieur du Commerce ISC-School of Management, Paris, France.

# **SMALL BUSINESS & ENTREPRENEURSHIP TRACK**

**Friday, Oct 14, 8:30 am-Noon**

**Track & Session chair:** Joseph Kavanaugh, [MGT\\_JKK@SHSU.EDU](mailto:MGT_JKK@SHSU.EDU)

## **THE HOWLING WOLF TAQUERIA: MARKETING THE GOOD WOLF**

Gina Vega and Christopher Titus, Salem State University

## **BAHIA ADVENTURAS: ECOTOURISM IN CENTRAL AMERICA**

Dennis Wittmer, Robert McGowan, and George Simon, University of Denver

## **ROCK BOTTOM BOUTIQUE: THE EVOLUTION OF A START UP BUSINESS**

Kyle Borgias, Molly Doyle, Will May, Stephan Montellano and Amy Wofford, Baylor University

## **MAX 10**

Patrik Hultberg, Kalamazoo College

**Saturday, Oct 15, 8:30 am-Noon**

**Track & Session chair:** Joseph Kavanaugh, [MGT\\_JKK@SHSU.EDU](mailto:MGT_JKK@SHSU.EDU)

## **THE RED GOOSE RESTAURANT**

Donald Lester, Middle Tennessee State University

Matthew Somers, Apex Tool Group – Delta, LLC

## **KAR PARTS**

Andy Fertsch, Amber Welch, and Bill Horton (Student Authors)

Joseph Kavanaugh (Faculty Advisor), Sam Houston State University

## **EARL'S CYCLERY AND FITNESS: THE RIDE OF A LIFETIME**

Karen Popovich, Saint Michael's College

Virginie Khare, University of Tampa

## **HIGH WEST DISTILLERY**

Robert Perkins, Mercer University

# **THE HOWLING WOLF TAQUERIA: MARKETING THE GOOD WOLF**

**Gina Vega & Christopher D. Titus, Salem State University**

## **Objectives and Use**

This case has been written for an undergraduate class in entrepreneurship or small business management. Depending on the focus of the discussion, the case can be presented as early as the first third of the term, either to help students assess their own understanding of what makes a business succeed or fail or to provide them with an opportunity to analyze the possibilities the owner has to solve his financial, operational, and marketing problems. Prior to using this case, students should have learned basic financial analysis and key factors in business start-ups. After analyzing this case, students will be able to:

1. Recognize and evaluate opportunity
2. Evaluate reward vis-à-vis reasonable risk
3. Identify the critical factors in business start-up success
4. Differentiate between entrepreneurial hobbies and “real” business.

## **Case Summary**

School teacher/anthropologist Pat Schultz has decided to open a taqueria in a small, historic New England city. This case tracks the process he has followed from writing his business plan through his first six months of doing business and explores what allows a business to survive through its very vulnerable early stages, when inexperienced entrepreneurs are struggling with the challenges of inventing, designing, funding, and then actually operating the business. The case concludes with the owner’s decision as to whether to continue or fold after his application for a permanent (non seasonal) liquor license has been denied. This case has been field researched with the full cooperation of the business owner. One of the authors prepared the initial business plan for the restaurant.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective management of the situation. The case, instructor’s manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights reserved to the authors and NACRA. © by authors. Contact Author: Gina Vega, Bertolon School of Business, Salem State University, 352 Lafayette Street, Salem, MA 01970. 978.542.7417. [gvega@salemstate.edu](mailto:gvega@salemstate.edu)

## **BAHIA AVENTURAS: ECOTOURISM IN CENTRAL AMERICA**

**Robert McGowan, Dennis Wittmer, & George Simon**  
**University of Denver**

### **Case Objectives and Use**

This case shows the challenges of entrepreneurs and small businesspersons. In addition, the case includes a theme of environmental sustainability in a global setting. Bahia Aventuras is a small ecotourism company that specializes in whale watching. A local entrepreneur, Walter Brenes, has limited business experience and education. He wants to succeed, but he faces internal and external challenges. Numerous issues surface in the case including those of a strategy and management nature, personal values and sustainability concerns, and cultural dynamics.

### **Case Synopsis**

Bahia Aventuras (BA) is a small but growing ecotourism company in Costa Rica. A local entrepreneur, Walter Brenes, started the company in 2007 to specialize in marine tours, including whale watching, bird viewing, and snorkeling. Walter's vision is to "develop the best boat tour business in Bahia Ballena." The company now has seven employees, including family members. Its physical assets include two cars and three boats. However, the founder has no business training and confronts both internal and external challenges to achieving his objectives of financial success and environmental sustainability.

Internally, there are few financial control systems. Accounting for revenues and expenses is limited. Walter is engaged deeply in the daily operations and has little time to plan and organize. He dreams of a sustainable future for the company, but needs to pay off debt. External challenges include the likelihood of the construction of a new highway that may bring more competition. Government is lax on environmental issues, but Walter is committed to a sustainable business practices. The Government owns the first 200 meters of beachfront property, making boat operations difficult and costly. Walter wants to grow financially and possibly geographically. At the same time he wants to build a successful and sustainable ecotourism operation. Walter needs help to make his dream a reality.

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# **ROCK BOTTOM BOUTIQUE: THE EVOLUTION OF A START-UP BUSINESS**

**Kylie Borgias, Molly Doyle, Stephen Montellano, Will May and Amy Wofford  
Marlene M. Reed, Faculty Supervisor, Baylor University**

## **Case Objectives and Use**

The case reveals issues related to entrepreneurship and running a start-up business. There have been some challenges for Corley, the owner, at the present location. She must decide a direction for the company for the future including the possibility of relocating to a more accessible location. This case was written for use in an undergraduate entrepreneurship or small business class. It could also be used in an undergraduate fashion merchandising or retailing course.

## **Case Synopsis**

The critical decision is whether or not Corley, owner of Rock Bottom Boutique, should continue at the current location. By making some changes, she must decide whether the store could survive. Over a period of months some issues had been showing up which have been troubling such as employee problems, limited parking for customers, low inventory turnover, visitors saying they could not easily find the location, and the stores on both sides of her establishment. In addition, Corley knew that if she were to stay at the current location, she would need to spend more money on marketing and advertising, as well as on bigger signage for the storefront. Corley knew that she needed to develop a strategy for future growth for her business. She also knew that whatever decision she made needed to be made quickly.

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## **MAX 10**

**Patrik T. Hultberg, Kalamazoo College**

### **Objectives and Use**

This case was developed to be used in a course that teaches decision making tools and skills. The case explores the location of a retail store, making it most appropriate in a retail marketing or strategy course. However, the case can profitably be used in any decision making course, such as strategic marketing and management courses. The case can also be used in introductory business courses, as well as economics courses, that wish to investigate decision making tools in a real world setting. The case provides the alternatives and decision criteria, making it most appropriate for undergraduate students. The case allows for discussion of rational versus intuitive decision making, as well as leadership styles.

### **Case Summary**

Bermo Enterprises is an internationally known company with about 500 employees headquartered in Michigan. The company consists of three divisions: an off price wholesale division, a retail division, and a manufacturing/international division. The off price industry consists of merchants who cheaply purchase excess inventories from apparel manufacturers and then distribute these lots to off price retailers. Max 10 is one such off price retailer.

In October 2009, Ed Bernard, the owner of Bermo Enterprises, is about to make a decision on where to locate his next two Max 10 stores. In a challenging economic climate, Bermo Enterprises has recently made some changes to its real estate decision making process and Bernard has claimed more responsibility for the decision. He uses a real estate broker to help him find potential opportunities. Brandon Ricciardi is his tenant representative broker, providing market analysis, site analysis, and lease negotiations in order to find the right real estate for his new client. Ricciardi explains his approach to finding the right real estate for his clients and, in particular, for Max 10.

Bernard is considering seven possible locations that have been brought to him by his broker. These alternatives must be evaluated along several criteria before Bernard submits letters of intent to two potential landlords. What are the appropriate decision criteria? How does Bernard weigh each criterion against the others? What should his decision be?

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# **THE RED GOOSE RESTAURANT**

**Donald L. Lester, Middle Tennessee State University  
Matt and Stacy Somers**

## **Case Objectives and Use**

The Red Goose case demonstrates the sometimes difficult transition from business plan to business reality. It also explores the importance of writing a realistic plan based on research and experience. At issue is whether the protagonists of the case, Matt and Stacy Somers, should purchase an existing business and convert it to their concept that was developed in a comprehensive business plan for a college course. Of particular importance is whether or not existing sales can be substantially increased to fit a new business model. A side issue is the readiness of Matt and Stacy to become entrepreneurs, since they are raising a family and have become used to a certain comfortable lifestyle. The case is intended for undergraduate courses in entrepreneurship, business planning, or new venture creation.

## **Case Synopsis**

Matt and Stacy Somers returned to college as adult students to study small business management. During the term they wrote a business plan for a restaurant concept they had developed utilizing original recipes with an Italian/American theme. An existing restaurant called the Red Goose in Paragould, AR, a town near their home, was put up for sale. The revenue the Red Goose was generating was significantly less than what Matt and Stacy projected they needed to sustain their concept. They were contemplating buying the Red Goose and converting it to their concept which they called Clayoli's, a name that combined the names of their children Clayton and Olivia.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights are reserved to the authors and NACRA. © 2011 by Donald Lester, and Matt and Stacy Somers. Contact person: Donald Lester, Jennings A. Jones College of Business, Middle Tennessee State University, P.O. Box 75, Murfreesboro, TN 37132, 615-898-5125, [dlester@mtsu.edu](mailto:dlester@mtsu.edu).

## **KAR PARTS**

**Andy Fertsch, Amber Welchel, and Bill Horton (Student Authors)  
Joseph Kavanaugh (Faculty Advisor), Sam Houston State University**

### **Case Objectives and Use**

The case is written specifically as an integrative case to illustrate the strategic issues facing a single owner/manager and his business. The owner is faced with the question of what does he want his future to be as he heads toward retirement, and what will be the future of the business. While deceptively simple, the case lends itself to a total strategic analysis of the firm and its future.

1. Provide students with a typical small business scenario in which a single owner/operator has developed a successful business but now must decide what he wants the business to become as he realizes that he is now 14 years from retirement.
2. Present students the opportunity to examine the firm's business issues from a strategic perspective, including both internal and external analysis.
3. Require students to apply the breadth of their business knowledge in formulating recommendations to management for the future of the business.

### **Case Synopsis**

Kermit Leistikow owns and operates KAR Parts, a specialty retailer providing after-market parts and accessories to the classic Volkswagen owners' market. The firm, formed in the 1980's, offers an extensive line of parts and accessories for air-cooled Volkswagens and related automobiles. It is an interesting market --- owners of classic VWs have their own auto clubs, share information, and delight in restoring vintage VWs. Leistikow has recently realized that he is 56 years old and that his entire retirement is based on the continuing success, and possible growth, of his business. The question he faces is, "What should I do?"

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# **SMALL BUSINESS AND SPECIALTY RETAIL: THE RIDE OF A LIFETIME THE CASE OF EARL'S CYCLERY AND FITNESS**

**Karen Popovich, Saint Michael's College  
Virginie Khare, University of Tampa**

## **Case Objectives and Use**

"Ride of a lifetime" offers a foothold into classroom discussion and debate on the battle between specialty retail and big box stores. In this case the specialty retail store, Earl's Cyclery, is more than holding its own --- Earl's is a US Top 100 Dealer. A close look at Earl's operations, including three years of financial data, a store layout, listing of sponsored events, and industry benchmarks allow students to have an insider's view of the advantages and disadvantages of successfully running a small shop in difficult market circumstances. Among other objectives, students will integrate the results of their qualitative and quantitative analysis into recommendations on operating efficiencies, advertising and promotion effectiveness, and retirement or succession alternatives.

This case is designed for juniors and seniors enrolled in an entrepreneurship or small business course or in a marketing elective in retailing or promotion. It is also well suited for a beginning of the semester case for a senior business strategy/strategic management course that implements quantitative and qualitative decision making.

## **Case Synopsis**

Earl's Cyclery and Fitness is a specialty retailer in bicycles, accessories, and fitness equipment. The retail store is located in Burlington, Vermont and is doing quite well considering the state of the current economy. The time of the case is April, 2011. Roger Frey, owner of Earl's for the almost 20 years, has just gathered his team (Assistant Manager, Operations Manager and Service Manager) to settle last minute details before the opening day of their annual weekend spring sale. Roger challenges his team to identify areas that need improvement. He is also undertaking issues of whether his advertising and promotion are working in the best possible way and if the store is making best use of its retail and storage space. Roger knows that competing against big box giants is not the only problem he has to address to assure the continued success of his business. As Roger puts his conundrum "It's everything else that people want to buy with their limited discretionary income."

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of a managerial situation. A special thanks to Roger Frey for allowing numerous visits to Earl's for interviews with employees, customers and field research. The authors would also like to thank Justin Gauthier a student at Saint Michael's College for his research on the case. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, The St. Anthony, San Antonio, Texas. All rights are reserved to the authors and NACRA. ©2011 by Karen Popovich and Virginie Khare. Contact person: Karen Popovich, Saint Michael's College, One Winooski Park, Colchester, VT 05439, 802-654-2696, [kpopovich@smcvt.edu](mailto:kpopovich@smcvt.edu).

# **THE HIGH WEST DISTILLERY CASE**

**Robert D. Perkins, Mercer University**

## **Objectives and Use**

The High West Distillery Case was written for courses in entrepreneurship. It could also serve students studying marketing and strategic management. The focus of this case is on vital issues related to a founder's vision, the "big idea," and on the influence of entrepreneurial branding in subsequent decision-making. In this case the founder must decide whether to invest the majority of his capital to build the firm's distillery. Students must determine the relevant criteria for making this crucial decision. As is typically true in a start-up, the numbers do not tell the entire story and cannot provide an easy answer. The level of uncertainty is high as are the stakes. Students will also encounter three additional topics central to the study and practice of entrepreneurship including; 1) the motivations and psychological make-up of entrepreneurs who choose to accept high risk and create new ventures; 2) the process of gathering support from family, allies, and advisors; and 3) the planful apprenticeship of a determined entrepreneur.

## **Case Summary**

David Perkins began his business career as a paperboy decades before becoming an entrepreneur. He earned a degree in chemistry, an MBA in marketing, and then entered the biotech pharmaceuticals business. After a dozen successful years as a product manager with the industry's leading companies and with some capital to invest, he committed to building his own enterprise.

Perkins chose the whiskey business after visiting several of Kentucky's leading bourbon distilleries with his wife. He married many different ideas together to form what would become his unique concept, including a business plan for a brewpub in a ski resort written in his graduate entrepreneurship class. He had enjoyed the customer-oriented educational tours and tastings in Napa Valley wineries and observed a growth trend in artisan beers, small batch scotches and specialty, high-end tequilas and rums. Finally, he appreciated the strong connection between the old West and whiskey.

Perkins formed a western whiskey company, High West, in Park City, Utah, in 2002. He spent the next two years writing a detailed business plan, learning the art of whiskey making, and searching for investors. Once he secured enough money, it was time for him to build his distillery, a strategic decision that would make or break his start-up.

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## **STRATEGY TRACK**

**Friday 9:00am – Noon & Saturday 9:00am – Noon**

**Track Chair:** Randall Harris, CSU Stanislaus, [raharris@csustan.edu](mailto:raharris@csustan.edu)

**Session Chair:** John Gamble, University of South Alabama, [jgamble@usouthal.edu](mailto:jgamble@usouthal.edu)

### **FROG'S LEAP WINERY IN 2011 – OPEN OTHER END**

Armand Gilinsky Jr., Sonoma State University

### **GETTING READY TO RETIRE: PLANNING FOR THE FUTURE AT BRIDGE ADULT SERVICE CENTER**

Gina Grandy, Mount Allison University – Commerce

Rhiân Stewart, Mount Allison University - Commerce

### **NORTHERN WIRE PRODUCTS: DOES 1 + 1 = 3?**

Kerry Marrer, St. Cloud State University

Paula Weber, St. Cloud State University

Naomi Weber, Northern Wire Products

### **NZski: LIFE AS IT OUGHT TO BE**

Stephen Bowden, University of Waikato

### **SHISEIDO CONFRONTS POST JAPAN'S EARTHQUAKE AND THE TWENTY-FIRST CENTURY'S GLOBAL MARKET**

Marilyn Taylor, University of Missouri, Kansas City

Theresa Coates, Clarkson University

Chi Anyansi Archibong, North Carolina A&T State University

Norito Tanaka, Kanagawa University

### **TELECOM NEW ZEALAND: PERFECT STORM**

Stephen Bowden, University of Waikato

## FROG'S LEAP WINERY IN 2011 – OPEN OTHER END [Case and Video]

Armand Gilinsky, Jr., Sonoma State University

### Case Objectives and Use

The written case and video case are intended to introduce a module on sustainability and corporate social responsibility (CSR) in a Strategy or Small Business/Entrepreneurship course, or as a lead-off case for a Social Entrepreneurship course. The case gets students talking about how success should be defined and if growth is the only measure of success. The Instructor's Manual describes how to use the case and video: (1) to provoke debate about the definition of a sustainable enterprise and how to measure sustainability; (2) to compare theories about sustainable businesses with actual practice in implementation, using a sustainability scorecard; (3) to evaluate Frog's Leap's strategy, using VRIO and financial analyses; and (4) to formulate action plans to prepare the winery for the next generation using a variety of sustainable management frameworks. The case serves to broaden students' knowledge of the current state of the California wine industry as well as the emerging LOHAS consumer segment. The case may be paired with an earlier Frog's Leap video case (Rainsford, 1999) — about the company's founding and early growth — to update Frog's Leap's activities over the 12 intervening years. The written case and *draft* video case segments were tested with undergraduate students in a 'hybrid' distance learning capstone strategy course, as an on-line discussion forum writing assignment, and for in-class team presentations.

### Case Synopsis

From the autumn of 1999 to late spring 2011, while other Napa Valley premium wineries were embracing modernity — launching websites, using viral marketing, developing wine clubs, and shifting distribution channels from on-premises accounts to direct sales — John Williams, the co-founder, owner, and CEO/winemaker of Frog's Leap Winery in Rutherford, California, remained skeptical that these changes would dictate his winery's future. Although Frog's Leap had developed the industry's most sophisticated environmental management system (EMS) to manage survival threats from the natural world such as rising energy prices, water scarcity, mounting concerns about chemical exposure, and climate change, Williams faced several conundrums: (1) How to grow the business while remaining small? (2) What would it take to become even more sustainable? (3) What steps should he take to position the business for the next generation?

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The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The host organization has provided written permission to disseminate this case and video for academic purposes. Company financial data are disguised and based on the case writer's estimates, using financial data obtained from similar sized wine producers. The video case is still in production as of early July 2011, and will be shown at the 2011 NACRA conference. The case and video, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, TX. All rights are reserved to the authors and NACRA. © 2011 by Armand Gilinsky. Contact person: Armand Gilinsky, Jr., School of Business and Economics, Sonoma State University, 1801 E. Cotati Avenue, Rohnert Park, CA 94928-3609, (707) 664-2709 [armand.gilinsky@sonoma.edu](mailto:armand.gilinsky@sonoma.edu).

# GETTING READY TO RETIRE: PLANNING FOR THE FUTURE AT BRIDGE ADULT SERVICE CENTRE

Gina Grandy & Rhiân Stewart, Mount Allison University

## Case Objectives and Use

The case opens with three concerns: what does Susan Thibodeau need to do to prepare Bridge Adult (a nonprofit organization) for her retirement in one year while also building capacity to address the current waiting list and develop new programming. To address this set of issues, students will have to evaluate the governance model and associated practices in place to ensure effective succession planning at the staff, management, and board levels. Students will also be expected to conduct an internal and external analysis of the organization so that they are able to identify key strategic issues and develop an action plan. They will have to prioritize the issues that need to be addressed in the short term and those that can be addressed over a longer period of time. This case was written for undergraduate and MBA students in strategic management, nonprofit management and advanced accounting courses.

## Case Synopsis

Susan Thibodeau was Executive Director of Bridge Adult Service Centre (Bridge Adult), a nonprofit organization that strove to enhance the lives and promote inclusion of intellectually challenged individuals ('clients') throughout their community. Significant changes over the last several decades in program offerings and the focus for Adult Service Centres across the Province of Nova Scotia had resulted in increased costs. At the same time government funding levels were stagnant. In order for Bridge Adult to continue offering their current client offerings, it was essential the organization create programs that generated revenue while simultaneously providing *meaningful experiences for and focusing on their clients' desired outcomes*.

Thibodeau had been employed by Bridge Adult for 34 years. As Executive Director she managed the day-to-day operations. She had been instrumental in implementing Bridge Adult's current program offerings. Bridge Adult had been able to attain its goal of maintaining current programs. However, because of the difficult funding situation, little time, effort or resources had been focused on future areas of growth or formalized structures/planning. Thibodeau planned to retire as of June 1, 2012. Before she retired she realized that much needed to be done before significant management changes could occur. Among the most major issues was to be sure that Bridge Adult's future direction was formalized and communicated to all stakeholders.

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## **NORTHERN WIRE PRODUCTS: DOES 1 + 1 = 3?**

**Paula Weber & Kerry Marrer, St. Cloud State University  
Naomi Biehl, Northern Metal Products**

### **Objectives and Use**

This case was designed for use in undergraduate strategic management, organization development, or small business courses. It provides an opportunity for students to examine the challenges and benefits of organizational growth through acquisition and the ramifications of large-scale organizational change. It identifies common motivators for acquisitions, highlights issues related to integrating two companies, and explores critical implementation issues.

### **Case Summary**

The Northern Wire case features a small manufacturing company seeking growth through acquisition. Northern Wire was poised for growth – it had the financial resources and plant capacity to broaden its existing product line of custom fabricated metal products and displays and fixtures for retail customers. Northern Wire looked for an acquisition that would expand its market share as well as offer technical and equipment capabilities to branch into new product lines.

Eventually, Northern Wire acquired the assets of ATP and moved plant equipment and the majority of employees to Northern Wire's location 45 miles away. After the acquisition, Northern discovered that ATP was in a more desperate financial situation than anticipated and that ATP employees were not fully aware of their company's situation. In addition, customer and vendor relationships were severely strained and employees and creditors were unaware of the terms of the impending acquisition. The case explores the critical issues facing management in implementing strategy and managing large-scale organizational change. It focuses on the issues faced by the executive team and department supervisors in integrating two organizational cultures, smoothing strained vendor and supplier relationships, mitigating the impact on customers and customer service, managing the effect on product quality, streamlining logistics, addressing employee training needs, and maintaining employee morale.

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## **NZSKI**

**Stephen Bowden, University of Waikato**

### **Case Objectives and Use**

The case makes an excellent introduction to the business of operating ski fields and the surrounding sustainability issues. Opportunities are provided for a full strategic analysis including both external analysis and internal analysis and the development of recommendations. This case was originally used in a case competition environment and has been subsequently classroom tested. The case is suitable for a general strategy course as well as more specific courses on sustainability or adventure tourism.

### **Case Synopsis**

In August 2010 James Coddington, CEO of NZSki was contemplating the future of his company. NZSki had staked out a pre-eminent position in New Zealand skiing - operating three ski fields in the South Island. Mt. Hutt was based in Canterbury, while Coronet Peak and The Remarkables were the two closest ski fields to the major tourist town of Queenstown. Significant development of Coronet Peak had led to a world-class facility operating close to its maximum capacity on a regular basis. The other ski fields of NZSki were far less developed but there remained questions over how best to grow the business. Success required investment but the ski industry itself faced the threat of global warming.

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## **SHISEIDO CONFRONTS THE TWENTY-FIRST CENTURY'S SECOND DECADE**

**Marilyn L. Taylor, University of Missouri at Kansas City**  
**Theresa L. Coates, Clarkson University**  
**Chi Anyansi-Archibong, North Carolina A&T State University**  
**Norihito Tanaka, Kanagawa University (Japan)**

### **Objectives and Use**

This case was developed to be used with strategic management or international strategic management courses. It provides opportunity for students to utilize multiple frameworks from the course including PEST and RBV to develop a SWOTs summary and to examine multiple issues including choice of entry and market penetration strategies, the role of in house technology in a company's strategy, and comparisons of internal development as contrasted to M&A activity. Of lesser concern but meriting some discussion are the dilemmas of assuming an expanded role in a company (e.g., CEO), governance options, and the challenges of exploiting potential synergies in M&A when cultures and leadership of the partners are significantly different.

### **Case Summary**

The Shiseido case overviews some of the challenges faced by the company's new Executive President (CEO) Hisayuke Suekawa in April 2011 as he comes to the helm of the fourth largest cosmetics company in the world and Japan's largest company in "the beauty industry". Among the challenges are how much of the company's efforts should be aimed at the stagnant home market as contrasted to the potential in international markets; the aftermath of the effects of the earthquake and tsunami; the trading down phenomena occurring in the Japanese market with competitors, including Shiseido, introducing lower priced products; the aging phenomenon which is driving increasing interest in anti-aging products; and an increase in interest in natural products, a market segment where Shiseido does not have significant presence.

Shiseido operates in 85 countries as of YE 2011 (March 31, 2011). Thus, there is no shortage of markets to consider as to what approach to take with regard to market penetration. Shiseido is relying heavily on its China market as a growth vehicle for the company. In addition, Shiseido acquired the USA-based avante-garde cosmetics competitor Bare Escentuals in March 2010. A number of issues potentially arise if Shiseido attempts integration of the new subsidiary. And, perhaps even more salient, should the company look for an additional M&A opportunity. If so, which company?

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# **TELECOM NEW ZEALAND: PERFECT STORM**

**Stephen Bowden, University of Waikato**

## **Case Objectives and Use**

The telecommunications industry globally has been buffeted from all sides through increased regulation, increased competition, and rapidly changing technology. In an environment of heightened uncertainty and reduced margins telecommunications companies still need to invest billions of dollars in capital on their infrastructure. For some players, particularly new entrant attackers, the changes have represented an opportunity to gain a foothold in a very large industry. For larger incumbents, such as Telecom New Zealand, none of the trends are positive to corporate value. This case looks at how an incumbent telco might best respond strategically to a perfect storm. The case was initially developed for a case competition and has been subsequently class tested. The case can be used with undergraduate, MBA and executive strategic management courses

## **Case Synopsis**

Paul Reynolds, CEO of Telecom, prepared for a meeting with his newly slimmed down executive team in April 2011. Telecom's environment was always changing and Telecom needed to be responsive. Regulation had transformed the New Zealand telecommunications landscape targeting Telecom's previously dominant position to open up greater competition. Telecom was still the market leader of the \$5 billion telecommunications sector but that position was no longer a given. Increased competition as well as changing technology and customer use all threatened to exacerbate the negative regulatory impacts on Telecom's revenues and profits. Telecom's executive faced hard choices in 2011 – not just who they wanted to be in the new environment, but who they could afford to be.

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## **SOCIAL & ENVIRONMENTAL ENTREPRENEURSHIP**

**Friday 9:00am – Noon**

**Track & Session Chair:** Elissa Grossman, Loyola Marymount University, [elissa.grossman@lmu.edu](mailto:elissa.grossman@lmu.edu)

### **CLIFTEX THEATRE: BALANCING HISTORY AND SUSTAINABILITY**

Rochelle R. Brunson and Marlene M. Reed, Baylor University

### **CASE STUDY IN BALANCING ECONOMIC AND ENVIRONMENTAL SUSTAINABILITY IN PUBLIC POLICY: GOLD MINING REFORM**

Linda K. Gibson, Bruce W. Finnie, and David E. McNabb, Pacific Lutheran University

# **CLIFTEX THEATRE: BALANCING HISTORY AND SUSTAINABILITY**

**Rochelle R. Brunson & Marlene M. Reed, Baylor University**

## **Case Objectives and Use**

This case tells the story of a venture entered into by two women in Texas to restore the State's oldest continually-operating theatre to its original grandeur. Although the women realized the theatre might never be profitable, they were interested in giving something back to the community that could live on beyond their lives. A major concern of these women was to balance the historic nature of the venture with the opportunity to present the latest in technology and provide a rewarding experience to the members of the community. The case was written to be taught in an undergraduate course in entrepreneurship or social entrepreneurship.

## **Case Synopsis**

Phyllis Gamble and her business partner, Mechelle Slaughter, had purchased the Cliftex Theatre in Clifton, Texas in 2008 and had spent a great deal of time and money in restoring the historic venue. The theatre had been founded in 1916 and was the largest continually-operating theatre in the State of Texas. In early 2011, Phyllis and Mechelle had come to a point where they had to decide if they would remain with the present 35-millimeter reel-to-reel projection or move to digital projection. The transformation to digital technology would be expensive, but it would open up new possibilities for reaching new market segments with a variety of new types of programming. Although the two women had initially renovated and operated the theatre to leave a legacy to the community, they now wondered if they could make it sustainable so that they could one day transfer ownership to someone else in the community.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, Texas, October 2011. All rights are reserved to the authors and NACRA. ©2011 by Rochelle R. Brunson and Marlene M. Reed. Contact person: Rochelle R. Brunson, Department of Fashion Merchandising, Baylor University, (254) 710-1485, [Rochelle.Brunson@baylor.edu](mailto:Rochelle.Brunson@baylor.edu).

# **CASE STUDY IN BALANCING ECONOMIC AND ENVIRONMENTAL SUSTAINABILITY IN PUBLIC POLICY: GOLD MINING REFORM**

**Linda K. Gibson, Bruce W. Finnie & David E. McNabb,  
Pacific Lutheran University**

## **Case Objectives and Use**

The case describes the challenges faced by a western Congresswoman who wanted to reform federal gold mining policy. To help her decide what legislation she should propose, she charged her staff with locating and organizing reform options and a strategy to use to win support for reform. Her staff gathered options and background information, engaged in stakeholder analysis, and debated which decision-making process and reform strategy to recommend to their boss. They examined public choice theory and agency theory issues as possible contributors to the political inertia on mining policy reform.

The case is appropriate for advanced undergraduate or graduate courses in the following areas: Public Administration, Financial Management, Financial Accounting, Public Policy Economics, Environmental Economics, Nonprofit Management, General Management, Organizational Behavior, Organization Theory, Negotiation and Conflict Resolution, and Environmental Sustainability. It might also be used in an Industrial Sociology or Industrial Psychology course. The case highlights the complexities of strategic policy setting and decision making processes, especially related to nonprofit organizations and government agencies where there are political pressures from a wide array of stakeholders. Students seek to resolve the political impasse.

## **Case Synopsis**

A member of the U.S. Congress and her legislative staff undertook the daunting task of reforming federal mining policy. They encountered the political pressures involved in balancing economic and environmental sustainability when formulating policy or drafting legislation to reform environmental policy. Mining reform was one of the perennial issues before Congress since, according to the EPA Toxic Release Inventory, mining produced more hazardous waste than any other industry. Further, after a mine's resources were depleted, mining firms often declared bankruptcy when faced with the significant expense of environmental remediation, leaving the cost to the federal government. Many mines became unfunded Superfund sites. The General Mining Law of 1872 laid the groundwork for these problems, but reform of this law would not resolve the federal risk exposure resulting from environmental mishaps on private land. Options were needed to help protect the federal government from this often overlooked risk.

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, October 13-15, 2011. All rights are reserved to the authors and NACRA. © 2011 by Linda K. Gibson, Bruce W. Finnie and David E. McNabb. Contact person: Linda K. Gibson, School of Business, Pacific Lutheran University, Tacoma, WA 98447-0003, 253-535-7254, [gibsonlk@plu.edu](mailto:gibsonlk@plu.edu).

## **TEACHING WITH CASES TRACK**

**Friday Oct 14 8:30 am – Noon & Saturday 8:30 – Noon**

**Track Chair:** Susan Sieloff, Northeastern University, [s.sieloff@neu.edu](mailto:s.sieloff@neu.edu)

**Session Chairs:** Susan Sieloff and Ray Kinnunen, Northeastern University, [s.sieloff@neu.edu](mailto:s.sieloff@neu.edu)

### **THE ART OF ANALYSIS OR 1001 QUESTIONS**

Susan Sieloff and Ray Kinnunen, Northeastern University

### **VOLUNTEERING FOR SELF**

Akella Nirupama,

### **YOU'VE BEEN SHOPPED**

Peggy Knock McNulty, University of Colorado at Colorado Springs

## **THE ART OF ANALYSIS OR 1001 QUESTIONS**

**Susan Sieloff & Ray Kinnunen, Northeastern University**

*To be distributed in hard copy with registration materials.*

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, Texas. All rights are reserved to the authors and NACRA. © 2011 by Susan Sieloff & Ray Kinnunen. Contact person: Susan Sieloff, Northeastern University [s.sieloff@neu.edu](mailto:s.sieloff@neu.edu)

**VOLUNTEERING FOR SELF**  
**Akella Nirupama (Organizational affiliation?)**

*To be distributed in hard copy with registration materials.*

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, Texas. All rights are reserved to the authors and NACRA. © 2011 by Akella Nirupama. Contact person: Akella Nirupama [nra702@jaguar1.usouthal.edu](mailto:nra702@jaguar1.usouthal.edu)

## **YOU'VE BEEN SHOPPED AND FOR THE EIGHTH CONSECUTIVE MONTH...**

**Peggy Knock McNulty, University of Colorado at Colorado Springs**

### **Objectives and Use**

This case was developed as a decision making tool to be used with marketing, market research, ethics or sales management courses. It is structured to allow students to determine what they would do in two real circumstances experienced by university business students who were working full time in retail management and sales positions. The cases place the main character into a real ethical dilemma and ask the students what decision that they would make and why. The first case explores deontology vs. teleology. The second explores management priorities and the push to sideline customer service in order to emphasize sales in the cell phone industry.

### **Case Summary**

The first case is about a decision that the protagonist has to make. She is an assistant manager at a large supermarket that is part of one of the largest chains in the United States. Her company uses mystery shoppers to determine how well employees utilize the customer service criteria, how well they keep the store clean and to test the overall performance for the employees, the store itself and the management team. She could usually determine when a mystery shopper was in the store by the specific questions that were asked and that the shopper was not a familiar face in the neighborhood store. She has the option to alert the hourly employees and the rest of the management team about the shopper or to allow the process to run as intended to observe more typical employee behavior and standards. Employees with a "good shop" earn prizes and the entire store would win a very nice barbeque with very good mystery shopping results. In addition, management bonuses are tied to mystery shopping results. In this case, she really liked her manager and wanted him to do well.

The cell phone industry is very competitive, and this second case reflects the aggressive nature of cell phone equipment and service sales. The protagonist was a sales person at a cell phone store, but had received negative performance feedback for providing customer service to incoming customers instead of giving them the toll free customer service number. Management wanted her to try to upsell these customers as an alternative. She observed Chuck, who had questionable, and sometimes illegal sales techniques and disliked his disregard for giving the customers what was best for them, instead of what made him the highest commissions. Chuck continuously won the top employee sales honor for many months. Her supervisors have told her several times that they want her to be more like Chuck. She believed that they were aware of Chuck's practices, but overlooked the ethical issues because of the increase in store revenue.

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## **PAPERS ON RESEARCH METHODOLOGY & THEORY BUILDING**

**Friday Oct 14: 3:30 – 5 pm**

**Track & Session Chair:** Marie Rock, Bentley University, [mrock@bentley.edu](mailto:mrock@bentley.edu)

**Panel Members:** William Naumes, [bill.naumes@unh.edu](mailto:bill.naumes@unh.edu) and Carol Cumber,  
[carol.cumber@sdstate.edu](mailto:carol.cumber@sdstate.edu)

### **THEORIES OF CAMPUS POLICY CHANGE: THE SPECIAL CHALLENGES OF LGBT ISSUES ON CAMPUS**

Lori Messinger [messingerl@uncw.edu](mailto:messingerl@uncw.edu)

(2010 NACRA RESEARCH GRANT RECIPIENT'S PRESENTATION)

### **ACCELERATING INNOVATION VIA INDUSTRY-SCALE OPEN INNOVATION NETWORKS: A CASE STUDY IN THE US AUTO INDUSTRY**

John Skardon and David Bodde, Clemson University

# **THEORIES OF CAMPUS POLICY CHANGE: THE SPECIAL CHALLENGES OF LOST ISSUES ON CAMPUS**

**Lori Messinger**

*To be distributed in hard copy with registration materials.*

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The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, October 13-15, 2011, San Antonio, Texas. All rights are reserved to the authors and NACRA. © 2011 by Lori Messinger. Contact person: Lori Messinger [messingerl@uncw.edu](mailto:messingerl@uncw.edu)

# ACCELERATING INNOVATION VIA INDUSTRY-SCALE OPEN INNOVATION NETWORKS: A CASE STUDY IN THE US AUTO INDUSTRY

John Skardon & David Bodde, Clemson University

## Paper Objective and Use

In 2009 the US Auto industry collapsed. The auto makers and their suppliers petitioned the US congress for emergency loans totaling \$80B. Yet only ten years early, the industry was making money. Since the bailout in 2009, the US auto industry has emerged smaller, leaner, and finally at cost parity with international rivals. Given the rapid spread of technologies and information, the US auto industry must now “out-innovate” its rivals if they are to stay in business and navigate through the continued onslaught of new regulations and disruptive innovations. This exploratory case study proposes a new kind of industry scale innovation network that may lead to a long term, sustainable competitive advantage for the US auto makers and related industries.

## Case Synopsis

How can industry-scale open innovation networks accelerate the rate and lower the cost of innovation across the US auto industry? To answer this question, Clemson University and the American Society of Mechanical Engineers (ASME) designed and demonstrated the anchor service for an open innovation network (OIN). This demonstration, called the *AutoVenture Forum* (AVF), marks the first time that an open-innovation service has been attempted at the industry level. The purpose of AVF is to link carefully selected entrepreneurial companies with the technology base, systems integration, manufacturing, and market channels of the established auto industry. The first demonstration of the *AutoVenture Forum* was held near Detroit, Michigan on 22 September, 2010. Four important lessons for managing open innovation at the industry level emerged from this project: (a) the tiered supply industry forms the essential link between the original equipment makers like GM (OEM) and the entrepreneurs because it solves the scale-up issue; (b) supply chain innovation builds job creation; (c) a high-quality flow of deal-ready entrepreneurs is essential to attract industry participation; and (d) industry leadership will be required to establish the complete innovation network.

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The authors developed this as part of Department of Energy funded study in innovation and the hydrogen economy. The authors received generous support and cooperation from the American Society of Mechanical Engineers and the US Auto Industry. The case was anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, San Antonio, October 13-15, 2011. All rights are reserved to the authors and NACRA. © 2011 by John Skardon and David Bodde. Contact person: John Skardon, Strom Thurmond Institute of Public Policy, Clemson University, Clemson, SC, 29634-0215, 864-643-0856, [jskardo@clemson.edu](mailto:jskardo@clemson.edu).

## NACRA AWARDS

***Curtis E. Tate Award for the Outstanding Case Published in the Case Research Journal.*** Curt Tate was the third president of NACRA and served in that capacity for many years. Professor Emeritus, University of Georgia, the award was established to honor his commitment to case research and writing. NACRA's highest award, including \$2,000, is given to the case judged best case published or accepted for publication in the Case Research Journal during the previous year. Based on reviewer feedback, the CRJ editor will nominate eight cases to be considered for this award.

***Emerson Award for the Best Business Ethics Case.*** Funded by Emerson Ethics Center at Saint Louis University. The award is given to the best business ethics case as submitted and presented at the NACRA Conference. The award includes a prize of \$1,500 plus an honorarium of \$500 for the recipient upon case presentation in St. Louis.

***C.R. Christensen Outstanding Teaching Case Award.*** A member of the Harvard Graduate School of Business Administration faculty for nearly five decades, Chris Christensen (1919-1999) became known as "Mr. Case Method." Awarded to a case submitted to the education track for presentation at the meeting, revised based on session feedback, and submitted to the CRJ, it is funded by the Ewing Marion Kauffman Foundation, friends, and students. The winning case is presented at the conference

***Directors College Award for Outstanding Case in Corporate Governance.*** Funded by The Directors College of McMaster University, the award is given to the best case in corporate governance (in any discipline) as submitted and presented to the annual NACRA meeting. The award includes a first prize of \$1,000 and two honorable mentions – each worth \$500.

***Ruth Greene Memorial Case Award.*** In memory of Ruth Greene, the award covers the conference registration for the best case submitted and presented at the annual conference by an author outside of the U.S. and Canada. Cases are nominated by track chairs, reviewed by the NACRA Award Committee and Walt Greene, sponsor of the award honoring his late wife.

***Philip D. Cooper Award for the Best Case in Health Care.*** Phil Cooper was a frequent contributor to NACRA meetings, especially in his primary area of interest – health care. He was a mentor to many case writers. The \$200 prize, sponsored by his wife, Victoria Cooper, in his memory, is awarded to the best case in Health Care Management (in any track) presented at a NACRA meeting, revised, and submitted to the CRJ.

***Jonathan Welch Memorial Case Award.*** In memory of Jon Welch, longtime chair of the Finance/Economics track, the award goes to the best case submitted and presented at the annual conference by an author in the Finance/Economics track. Nominated by track chairs, the NACRA Awards Committee makes the selection.

***Outstanding Newcomer Award.*** A case presented at the conference by an author or authors who have not previously attended a NACRA meeting is eligible for this award. Nominated by track chairs, the NACRA Award Committee makes the selection.

***Outstanding Student-Authored Case Award.*** For the best student-written case presented at the annual conference, no faculty member may be a co-author. A faculty supervisor should be listed as such. Nominated by track chairs, the NACRA Award Committee makes the selection.

***Gold – Silver – Bronze Awards.*** For the first, second, and third best cases presented at the annual conference. Nominated by track chairs, the NACRA Award Committee makes the selection.

## **VOLUNTEER OPPORTUNITIES**

Like all volunteer associations, NACRA is continuously in need of energetic volunteers to keep the organization running and to plan for its future. No matter whether your association with NACRA is new or longstanding, we need and value your participation. How can you help? Let us count the ways:

### **Annual Meeting**

- Case and paper/panel submitters
- Case and paper/panel reviewers
- Award committee reviewers
- Track chairs and associate track chairs
- Session chairs
- Local arrangements chair/committee members (2012 in Quincy, MA)
- Newcomers' workshop/embryo case coaches
- Registration desk attendants

**Contact: VP Programs-Elect: Kathryn Savage ([kathryn.savage@nau.edu](mailto:kathryn.savage@nau.edu))**

### ***Case Research Journal***

- Authors! Always in need of quality submissions
- Reviewers! Reading other cases and reviews will help you improve your own case writing
- Associate Editors

**Contact: Debbie Ettington, Editor ([Dxe12@psu.edu](mailto:Dxe12@psu.edu))**

### **Elected Officer and Board Positions**

- VP Programs, Elect (succession to VP Programs, President-Elect & President)
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**Contact: 2012 President Jeff Shay ([shayj@wlu.edu](mailto:shayj@wlu.edu))**

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# **NORTH AMERICAN CASE RESEARCH ASSOCIATION (NACRA)**

## **2012 CALL FOR CASES / PAPERS / SYMPOSIA**

**October 25 – October 27, 2012**

**The Boston Marriott Quincy Hotel, Quincy, MA**

### **Case Submission Deadlines:**

**Fully developed cases with teaching notes: Saturday, June 30, 2012**

**Embryo cases to the Newcomer's Workshop: September 1, 2012**

See the NACRA website for detailed submission instructions ([www.nacra.net](http://www.nacra.net))

**Conference Roundtables:** NACRA's annual conference features roundtable discussions where all participants receive knowledgeable suggestions about their cases in a constructive atmosphere. The goal of these workshops is to help authors develop their cases for publication in refereed journals, such as NACRA's *Case Research Journal*, and in textbooks. Cases may deal with any topic in any academic discipline where dynamic classroom discussion is useful. Cases must be original work based on real events, real people, and real organizations, and must not have been previously published or accepted for publication elsewhere, either in journals or books.

**Paper and Symposia Tracks:** Proposals for paper presentations or symposia are welcome. Past conferences have included tracks for "Teaching with Cases" and "Case Research for Theory Building and Testing." See web site for suggested areas. The deadline for these proposals is Saturday, June 30, 2012.

**Newcomers' Workshop:** At the start of the conference, a workshop is offered for faculty and graduate students new to the case writing process. Pre-registration is requested. See web site for details. A special track for assistance with embryo cases of newcomers is also available; the deadline for embryo cases is September 1, 2012.

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**Kathy Savage**

**The WA Franke College of Business**

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