NACRA
North American Case Research Association

2012 Proceedings
of the
North American Case Research Association

54th Year

October 25–27, 2012

Quincy, Massachusetts

Volume 26, Number 1

Dr. Kathy Savage, Vice President of Programs
NORTHERN ARIZONA UNIVERSITY
The W. A. Franke College of Business

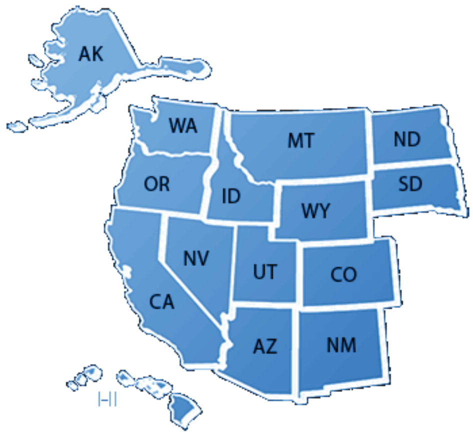
NORTHERN ARIZONA UNIVERSITY
The W. A. Franke College of Business

MBA - Accounting

Earn an MBA and credits toward the 150-hour requirement.

Recent Employers

- Grant Thorton
- Ernst & Young
- KPMG
- Eide Bailly
- CBIZ MHM
- Deloitte & Touche
- Moss Adams
- BeachFleischman



In-state tuition for students from 15 Western States!

MBA + CPA = long run career success

"I chose the MBA-ACC program because of the professors. Not only are they extremely knowledgeable but they are also invested in their students.

"The one-year format of the program also allowed me to receive a high quality education in a short amount of time so I could begin my professional career more quickly."

–Shelby Smith, Class of 2011
Assurance Staff, Ernst & Young

Study in the Heart of the Great Outdoors

The 738-acre Flagstaff, Arizona campus is situated 75 miles from the Grand Canyon. Students also enjoy hiking, mountain biking, skiing, and snowboarding on the San Francisco Peaks.

The difference that matters

Accredited by

AACSB INTERNATIONAL

For more information visit
nau.edu/mba

PROCEEDINGS OF THE
NORTH AMERICAN CASE RESEARCH ASSOCIATION
VOLUME 26, NUMBER 1

QUINCY, MASSACHUSETTS
OCTOBER 25-27, 2012

Bambi Douma, Editor
The University of Montana
Special assistance provided by Lisa Thomas, The University of Montana

NACRA 2012 Program Committee

Kathryn Savage, Northern Arizona University, Vice President Programs
Janice Gogan, Bentley University, Newcomers' Workshop Chair
NACRA Executive Committee (*see page 132*)

Track Chairs

Accounting: Jeff Michelman, University of North Florida

Business & Society/Ethics: Emmanuel Raufflet, HEC Montreal

Cases in Spanish: Jorge Gonzalez, Technologica de Monterrey Campus,

Cases in French: Ronald Kamin, ISC Paris

Corporate Governance Track: Marlene Reed, Baylor University

Engineering & Technology: M. Matin, University of Denver

Finance/ Economics: Hugh Grove & Tom Cook, University of Denver

Information Technology Management: Javier Busquets, ESADE

International Business: Josep Franch, ESADE

Marketing: Tom Buckles, Biola University

Not-for-Profit: Barbara Stuart, University of Denver

Operations/Supp. Chain MGMT: Nancy Levenburg, Grand Valley State University

OB/OT/Human Resources MGMT: Cynthia Ingols & Katherine Breward, Simmons College & University of Winnipeg

Small Business/Entrepreneurship: Joseph Kavanaugh, Sam Houston State University

Strategy: Randall Harris, CSU Stanislaus

Social & Env. Entrepreneurship: Elissa Grossman, Loyola Marymount University

Sustainability: John Lawrence, University of Idaho

Teaching with Cases-Papers: Susan Sieloff, Northeastern University

Papers on Research Methodology & Theory-Building: Jyoti Bachani, Saint Mary's College of CA

Newcomers' & Embryo Cases: Janice Gogan, Bentley University

Table of Contents

Welcome to NACRA's 2012 Meeting!

Thank you for your participation in NACRA's Annual Meeting. One advantage of being program chair was that I got to preview the huge number and variety of cases that were submitted to the conference. Given time limitations, my observations were limited to case synopses and the "hook" at the beginning of each case. Still, again and again, I found myself wanting to take the time to read more. We have some truly outstanding cases at this conference. As our conference progresses I encourage you to take time outside the roundtables to talk with your fellow case writers, even (or maybe especially) those outside your field. Share ideas, discuss problems and approaches, and identify topics and coauthors for future cases.

In addition to the case roundtables, we have concurrent sessions planned for Friday afternoon that deal with case writing, theory building with cases, and the pedagogy of case teaching. Other concurrent sessions explore the role of case research in AACSB accredited schools, and technological opportunities available for case writers.

We have an outstanding plenary speaker on Thursday evening; Leonard Schlesinger, President of Babson College, and Friday night's dinner will provide the opportunity to mingle with "pilgrims" to help get in the spirit for the American Thanksgiving holiday. Also on Friday, Marlene Reed, Past President of NACRA, will lead an outing to downtown Boston for family members or guests who are not attending the conference. The group will leave the hotel at 9:30 AM on Friday, and return in time for the Friday evening reception and dinner. Please sign up at the registration table.

Next year's conference will be at the Fairmont Empress hotel in Victoria, British Columbia. The location is one that you will not want to miss. Remember, it is never too soon to begin writing your next case.

Best wishes for a fun and productive conference,

Kathy Savage
Northern Arizona University
NACRA VP Programs 2012

Thanks for your Sponsorship!

NACRA 2012

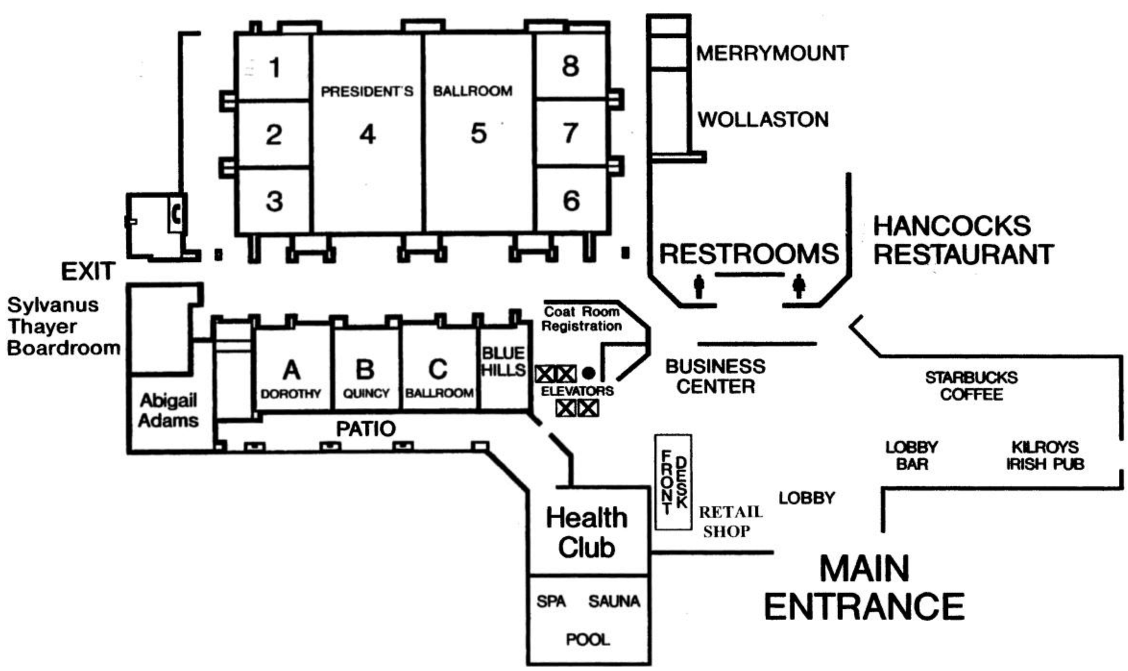
The W. A. Franke College of Business, Northern Arizona University

School of Business Administration, The University of Montana

Daniels College of Business, University of Denver

Whittemore School of Business and Economics, University of New Hampshire

Marriott Quincy Meeting Rooms



Administrative Meeting Schedule 2012

Meeting	Day and Time	Participants	Location
Board Lunch and Meetings	Thursday 10/25 noon – 3:00 PM	Full Board (includes regional reps and affiliates)	Salons 2 & 3
NACRA Advisory Board (Past Presidents) meeting	Thursday 10/25 3:15 – 4:30 PM	All Past Presidents	Salon C
Session Leaders' Workshop	Thursday 10/25 4:30 – 5:00 PM	Those leading a roundtable sessions	Salons 2 & 3
CRJ Editorial Board meeting	Friday 10/26 7:30 – 8:30 AM	CRJ Editorial Board	Salon C
2012 Grant Winners	Friday 10/26 5:00 – 5:30 PM	2012 Grant winners	Sylvanus Thayer Boardroom
Track Chair Meeting	Friday 10/26 5:00 – 5:30 PM	Track Chairs	Salon C
2011-2012 NACRA Board of Director's Luncheon Meeting	Saturday 10/27 1:00 – 4:00 PM	Executive Committee and members at large	Salons 2 & 3
Board Dinner	Saturday 10/27 7:00 – 9:00 AM	Board plus Regional Reps, Fellows, All Past Presidents	Inn At Bay Pointe

NACRA Annual Meeting Schedule 2012

(For administrative meetings, see previous page.)

Thursday, October 25		**Location**
8:30 AM – noon and 1:00 – 5:30 PM	Program Registration	**HOTEL FOYER**
7:30 – 8:30 AM	Newcomers' Breakfast *Newcomers and RIP ("Embryo") authors welcome!*	**SALON 6 & 7**
8:30 – 4:00	Research-in-Progress ("Embryo" Cases) Workshop *Newcomers' and RIP ("Embryo") authors welcome!* *Session Chair:* Janis Gogan *Mentors*: Timothy Edlund, Cynthia Ingolls, Peggy Naumes, Srini Rangan, Ashok Rao, Marie Rock, John Seeger, Susan Sieloff	**SALON 6 & 7**
9:00 –10:00 AM	"Writing Publishable Teaching Cases" William and Margaret Naumes	
10:00 – 3:00 PM	Workshop Activities and Mentor/Author Working Lunch	**SALON A & B**
3:00 – 3:30 PM	"Case Submission Process" Debbie Ettington Editor, *Case Research Journal*	
3:30 – 4:00 PM	RIP Workshop Lessons Learned and Wrap-Up	
5:00 – 6:00 PM	**Welcome Reception – Cash bar**	**SALON 4**
6:00 – 7:00 PM	**Plenary Session** Leonard Schlesinger, President, Babson College	**SALON 4**
7:00 – 9:00 PM	**Dinner**	**SALON 5**

Friday, October 14 — Location

7:30 AM – Noon	Program Registration & Exhibitors	**HOTEL FOYER**
7:30 – 8:30 AM	Breakfast	**SALON 5**
10:00 – 10:30 AM	Break	**HOTEL FOYER**
8:45 – Noon	**Case Workshop Roundtable Sessions**	

Note: All case presenters are expected to participate in their assigned roundtable sessions on both Friday and Saturday mornings. Roundtable sessions are open to all conference participants. Case Embryo authors are especially encouraged to attend.

Track	Location
Accounting/IT/Operations	**WOLLASTON**
Business & Society / Ethics	**MERRYMONT**
Cases in French	**SALON B**
Cases in Spanish	**BLUE HILLS**
Corporate Governance	**ABIGAIL ADAMS**
Finance / Economics	**SALON A**
Int. Business/Marketing/NFP (Not For Profit)	**SALON 6**
OB / OT / HRM	**SALON 1**
Sm. Bus./Entrepr./Fam. Bus.	**SALON 2 & 3**
Strategy	**SALON 7 & 8**
Social & Env. Entrepreneurship	**SYLVANEUS THAYER**

Noon – 1:30 PM	Luncheon	**SALON 5**

Concurrent Sessions: 1:45 – 3:15 PM

1. **Counting Cases: AACSB and the View from the Dean's Office** — **SALON 2 & 3**
   Moderator: Deborah Ettington, Editor, *CRJ*
   Panel Members: Dr. Karen L. Newman, Dr. Ashok Rao, Dr. Jeffrey P. Shay

2. **Xtranormal Role Plays: A Technologically Enhanced Case Pedagogy** — **SALON A**
   Presenter: Rebecca Morris, University of Nebraska at Omaha

3. **Digital Publishing Trends that Every Professor and Case Writer Should Consider** — **SALON 7 & 8**
   Presenter: Nicole Pinard, Senior VP, Product Development, XanEdu

4. **Research Methods and Theory Building**
   Moderator: Jyoti Bachani, Saint Mary's College — **WOLLASTON**

<u>***Concurrent Sessions: 3:30 – 5:00 PM***</u>

Friday, October 14		**Location**
5.	**The Scholarship of Reviewing: Discussion with CRJ Editors**	**SALON 2 & 3**
	Panel Members: The editor and associate editors of the *Case Research Journal*	
6.	**Overcoming Cultural Diversity in International Business Courses: Issues in Teaching Cases for a Diverse Group of Students**	**SALON A**
	Presenter: Mikael Søndergaard, Aarhus University	
	Panel Members: Jyoti Bachani, Stephanie Hurt, Vijaya Narapareddy	
7.	**Vertical Narrativity and Learning**	**SALON 7 & 8**
	Presenter: Justin Wolske**, Royal** Institute for Picture Quality	
6:00 – 7:00 PM	**Reception—Cash Bar**	**HOTEL FOYER**
7:00 – 9:00 PM	**Dinner and Entertainment**	**SALON 5**

Saturday, October 15		**Location**
7:30 – 8:45 AM	**Awards Breakfast**	**SALON 5**
8:45 – NOON	Case Workshop Roundtable Sessions	***See Friday schedule***
10:00 – 10:30 AM	BREAK	**HOTEL FOYER**
NOON	**Conference Adjourns**	

See you next year in Victoria!!!

RESEARCH-IN-PROGRESS “EMBRYO” CASES WORKSHOP

Thursday, 8:30 AM – 4:00 PM, SALON 6 & 7

Newcomers and RIP (“Embryo”) Authors Welcome!

Track Chair: Janis Gogan, Bentley University

Embryo Case Mentors

Timothy Edlund, Morgan State University
Cynthia Ingolls, Simmons College
Peggy Naumes, University of New Hampshire
Ashok Rao, Rochester Institute of Technology (retired)
Srini Rangan, Babson College
Marie Rock, Bentley University
John Seeger, Bentley University (retired)
Susan Sieloff, Northeastern University

Embryo Cases

National Origin Harassment: The Case of the Chaldean Mechanic
Lizabeth A. Barclay and Karen S Markel, Oakland University

Simple Suppers is Not Simple
Kay Lawrimore Belanger, Francis Marion University

Mettler-Toledo China Joint Venture
James H. Biteman, Tulane University

Team Survivor California: Collaborate…or Bust?
Jodi Constantine Brown, California State Northridge

Inventing a Whitewater Rafting Venue
Robert Carter and Cherie Fretwell, Troy University,

How to Use Key Success Factors, or Why Staraya Russia Spa Is Not Bad Zuizach Spa?
Vitally I Cherenkov, Saint Petersburg State University

The Turnaround of Nortel
Gwyneth Edwards and Rick Molz, Concordia University

Droid Ego: A Consultant’s Conundrum
Kimberly Forrest, Nicole Sleiman, and Francine Schlosser, University of Windsor

The Sins of the Fathers: "Kids for Cash," Absolute Judicial Immunity and Administrative Acts
Nicholas A. Giannatasio, University of North Carolina

What Effect Does an Expendable Workforce Business Model Have on the Community? A Review of EEOC vs. JBS Swift Treatment of Somali Workers in Greeley, Colorado
Cindi Fukami, Doug Allen, and Barb Stuart, University of Denver

To Be or Not to Be: A Maruti-Like Story in the Making
Sanjeeta Geol, Management Development Center

Heads in the Cloud, Feet on the Ground: Cloud Computing in Higher Education
Sean Hansen, Rochester Institute of Technology

Infosys' Revenue Decline: Is There a Reason to Worry?
Sanjeev Jha, University of New Hampshire

Underground Medicine, Rising Health Outcomes
Adrian Romero Martinez, Monterrey Institute of Technology & Higher Education

Pilot Testing Ed-Rx: Deploying Emerging Technology in Health Care
Mark-David McLaughlin, Scott Morley, and Janis Gogan, Bentley University

Undoing the Dual Class: The Case of Magna International, Inc.
James Moore, Brock University,

The Cocoa Shop
Renee Pratt, Washington & Lee
Cindi T. Smatt, North Georgia College

She-Edison: Launching a Yard Tool on HSN?
Tia Quinlan-Wilder And Carol Johnson, University of Denver

To Move or Not to Move: That Is the Question
Monica Williams Smith, Susana Velez-Castrillon, and Brandon McCrary,
University of West Georgia

Going for a Ride
Edward G Wertheim, Northeastern University

Plenary Session
Thursday, 6:00 – 7:00 PM, Salon 4

Welcome

Speaker:
Leonard Schlesinger
President, Babson College

ACCOUNTING / INFORMATION TECHNOLOGY / OPERATIONS TRACK

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, WOLLASTON

Track and Session Chairs:
Accounting: Jeff Michelman, University of North Florida, jeff.michelman@unf.edu
Information Technology: Javier Busquets, ESADE, xavier.busquets@esade.edu
Operations/Supply Chain Management: Nancy Levenburg, Grand Valley State University, levenbun@gvsu.edu

The Titan Incident: An International Computational Grid under Attack
Mark-David McLaughlin, Bentley University, mclaugh_mark@bentley.edu

Collusion at Kaman Aerospace
Jeffrey E. Michelman, University of Northern Florida
Bobby Waldrup, University of Northern Florida
Julia Lear, Johnson Lambert & Co. LLP, jlear@jlco.com

Mankham Publishing Company – Dealing with Doubles?
Ingrid Splettstoesser, York University, ingrids@yorku.ca

Multiasistencia: Digitally-Enabled Business Model Innovation
Javier Busquets, ESADE, xavier.busquets@esade.edu

Project Management at Tiger Metalbenders, Inc.
Nancy Levenburg, Grand Valley State University
Lisa Eshbach, Ferris State University, eshbacl@ferris.edu

Real Losses in Video Games: Rhode Island's Failed Investment in 38 Studios
Paul W. Thurston, Jr., Siena College, pthurston@siena.edu
Lynn Ruggieri, Roger Williams University
John O'Neill, Siena College

They Protect Us from Computer Fraud; Who Protects Us from Them? Safenet, Inc.: The Case of Fraudulent Financial Reporting
Leisa L. Marshall, Valdosta State University, leisamarshall@hotmail.com

THE TITAN INCIDENT: AN INTERNATIONAL COMPUTATIONAL GRID UNDER ATTACK

Mark-David McLaughlin, Bentley University

Case Objectives and Use

This mostly undisguised case, based on field research, describes the events that occur during the two and a half days after a security incident was identified on the Titan computer cluster at the University of Oslo. The Titan cluster is part of an international grid project to support the processing of data from the Large Hadron Collider at the European Organization for Nuclear Research (CERN). The attack originated from a foreign University which did not explicitly agree to be name and was therefore disguised as a Spanish University, all the other individuals and intuitions in the case have not been altered.

The case supports student discussion of technical, inter-organizational and process issues relevant to network and system security; security incident response; and risk management. The context of use is the competing pressures involved in the investigation and resolution of security incidents under time pressures. The Titan cluster must be brought back on line in order for researchers to resume their work. In order to do this, operationally the systems must be reinstalled and tested for security issues. At the same time the attack must be investigated and understood in order to prevent further attacks. This investigation turns out to be part technical and part political as the case crosses international boarders and the trust between organizations is, at times, deficient for the investigators to coordinate efficiently.

Case Synopsis

At the University of Oslo (UiO), Margrete Raaum, the manager of the Computing Emergency Response Team (CERT) is responding to a network attack that originated at another university – one of UiO's astrophysics partners – which shares computational and network resources needed for scientific research. The case describes the details of the investigation and attack vector taken during the time the system was compromised. The case walks through an account of events on August 9th, 2011 that Raaum learns of the attack and her attempts, over the next two and a half days, to investigate and recover from it.

The investigation requires Raaum to coordinate with Leif Nixon, a security officer at Linköping University in Sweden, while she faces pressures from researchers and administration to bring the cluster back online. The case concludes, two and a half days after Raaum learned of the attack, at the point where she must decide whether to reconnect the Titan cluster back to the grid. The Epilogue in the instructor's manual finishes the story and informs the instructor how the CERT team at the University of Oslo responded and what they felt they learned from the incident.

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, Quincy, MA, October 25-27, 2012. Contact person: Mark-David McLaughlin, Bentley University, 175 Forest Street, Waltham, MA 02452, 978-936-0188, mmclaugh_mark@bentley.edu

COLLUSION AT KAMAN AEROSPACE

Jeffrey E. Michelman & Bobby Waldrup
University of North Florida

Julia Lear
Johnson Lambert & Co. LLP

Case Objectives and Use

The case illustrates how a fraud was committed by an accounts payable clerk and her team of co-conspirators in a large corporation. This case is indicative of the occurrence of what can happen when an employee is able to successfully collude with others to defraud the organization. The case examines the relationships between accounting and internal control in the management of a particular accounting function and in this case, accounts payable in particular. The case is optimized for use in an upper level undergraduate course or graduate accounting class.

Case Synopsis

James Porterfield was Vice President of Kaman Aerostructures in Jacksonville, Florida, a division of Kaman Aerospace, which has been operating as a supplier of airplane, helicopter, and other engineering components since 1945. In order to reduce costs and streamline its infrastructure, Kaman Aerostructures' operations were restructured in 2005 to include a new accounts payable system which was projected to improve the company's bottom line and its vendor relationships. Jim, who was responsible for supervising and establishing this new A/P process, believed that he had instituted the necessary checks and balances that would ensure the security of the company's finances, but was later relieved of this false belief by a case of collusion that allowed for the successful theft of $273,670.93 from Kaman over three years. Joanna Tukes-Perry, an employee in the newly established A/P department, was able to falsify the invoices and expense reports used to justify the creation of 82 fraudulent checks which were deposited by her external accomplices at local ATM's, businesses, and banks. Although the Economic Crimes Unit of the Jacksonville Sheriff's Office was able to convict Joanna, sentencing her to jail time, probation, and restitution, Jim realized that the proper establishment of segregation of duties, automated positive pay systems, effective Human Resources polies, and increased involvement of auditors could have prevented her fraud.

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, Boston, MA, October 25-27, 2012. The authors would like to thank Erin Hoover for her work on the Instructor's Manual. Contact person: Jeffrey E. Michelman, Coggin College of Business, University of North Florida, 1 UNF Drive. Jacksonville, FL, 32224, 904-620-1541, jmichelm@unf.edu

MANKHAM PUBLISHING COMPANY – DEALING WITH DOUBLES?

Ingrid Splettstoesser, York University

Case Objectives and Use

The decision focus of this case is a go/delay decision for the implementation of a freight settlement system (FSS – a system that manages shipment invoices and compares freight invoices to actual shipments and rates). The case can be used to teach about the advantages and disadvantages of the underlying technologies (EDI – electronic data interchange, ERP – enterprise resource management) and about the process of effectively managing over a hundred thousand invoices weekly from carriers in the publishing industry. Students need to understand the implementation (conversion) processes of both an ERP system, and the FSS system. Students consider the potential of outsourcing some of the work (development of the EDI templates), timing and effective management. Students could also discuss the importance of an information technology strategy for the company. The case was written for undergraduate business analyst students and for accounting students studying management information systems including the control and management of such systems.

Case Synopsis

Joe, the Logistics Director of a billion dollar a year niche publishing company in the U.S., has received approval to implement a freight settlement system that will save his department and the company up to $2 million per year, while saving time and improving decision making in his department. Yet, during the analysis phase and before the actual implementation, Joe is informed that an ERP system is being implemented, and he will not be allocated IT resources for the FSS project. What should he do?

Joe must consider the resources needed to implement the system, as well as the resources that would be used to both implement and then modify the system again for the ERP system if he implements the FSS system now. He needs to consider that EDI is technical, and requires information from the freight carriers to be gathered quickly, if the FSS implementation is to take place right away.

Although disguised, this is a real situation that was faced by a publishing company, and reflects the reality of what occurs when departmental and organizational objectives are not effectively coordinated. It also illustrates that operational information systems, such as the one in question (a freight settlement system) are highly technical, require large amounts of time to implement effectively, and do save organizations large sums of money.

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, Quincy, MA, October 25-27, 2012. Contact person: Ingrid Splettstoesser, School of Administrative Studies, York University, 4700 Keele Street, Toronto, ON, Canada, M3J 1P3, 416-736-2100, ingrids@yorku.ca

MULTIASISTENCIA: DIGITALLY-ENABLED BUSINESS MODEL INNOVATION

Javier Busquets, ESADE

Case Objectives and Use

With this case, our aim is to present the problems faced by digitally-enabled networked business innovation to students by first understanding the nature of a business network (BN), then exploring the value of the relationships between different companies as well as the strategic role of digital platforms, mobile systems (tablets) and the role of information management and speech analytics. The case has been written for MBA, Executive MBA and Executive programs in Information Systems Strategy and Technology and Innovation Strategy.

Case Synopsis

Multiasistencia was founded in Spain in the early 1980s to provide repair, refurbishment and emergency services to private individuals and small businesses directly by subscription, assuring a 24-hour, 365-day-a-year service. The subsequent growth of Multiasistencia from the late eighties till the present was spectacular. In 2010 its turnover reached some €150 M, performing approximately 700,000 repairs (40% of the outsourced market in Spain). Multiasistencia offers home assistance for private individuals; comprehensive loss treatment; and management services and assistance for commercial and savings banks. In the late nineties, the cost of coordinating the network of trade professionals and ensuring the quality of the service dramatically increased. In 2000: (1) the number of trade professionals had grown to nearly 11,000; (2) the number of daily phone calls went up to 17,000; (3) the number of claims had also increased sharply, nearly 0.8 million a year; and (4) the average number of calls for a claim went up to 5.5.

The coordination of trade professionals demanded the pioneering creation of a digital platform (2001-2003) to automate the network process of managing the contacts with corporate clients and end customers. The objectives sought were to ensure process control, continuity and scalability. The Control Center was re-designed into a front office (personalized for each corporate client) and a back office (managing exceptions). Multiasistencia redefined the relationship with the trade professionals from freelancers to small businesses (sme) with a franchise agreement with Multiasistencia.

However, after this digital innovation, in 2006 the firm started to observe the limits of that model due to: (1) an increasing rise in costs due to “over-scooping” (fraud) in repairs since they could not manage so well sme; (2) the appearance of competition and pressure over margins; and (3) new mobile technology that possibly invited rethinking the network structure again. The firm was also considering going public, and management needed to present potential investors a sound growth plan. For all these reasons, innovation in the digitally-enabled business model was critical.

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, Quincy, MA, October 25-27, 2012. Contact: Dr. Javier Busquets, Avda Pedralbes 60 Barcelona, 08034. Tel: 34609450930, fjavbc@gmail.com

PROJECT MANAGEMENT AT TIGER METALBENDERS, INC.

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

Case Objectives and Use

Tiger Metalbenders, Inc. (TMI) is a tier-one supplier to original equipment manufacturers (OEMs) in the Detroit metropolitan area, producing around 100 different stampings and welded sub-assemblies for automobiles annually. At the time of the case, however, its die design and construction times were running 20% below standards.

The case is designed to be used in a course in which students focus on operations management/industrial engineering, project management, supply chain management, and statistics. The case would be useful in graduate-level or upper-level undergraduate courses relating to Operations Management/Industrial Engineering, Management Science (or Operations Research), Project Management, or Supply Chain Management.

The case design is structured so that students first gain an overview of the stamping process, and the steps associated with designing and constructing dies. Readers must evaluate the extent of variation across four vehicles and stamped parts produced, and develop inferences concerning their relationships. Specific case objectives include: (1) Using statistical analysis, compare and contrast project performance characteristics; (2) Evaluate the appropriateness of the firm's die construction timing objectives, and propose changes, if warranted; and (3) Identify issues accruing from managing projects with global versus local partners.

Case Synopsis

Set in the metro Detroit area, the Program Manager at a large automotive stamping plant must address the issue of why the completion times for designing and constructing dies vary across 18 stamped parts for four different vehicles. To add complexity, two of the vehicles were designed in North America for the North American market, and two of the vehicles were designed abroad and modified for the domestic market. The former used more locally sourced dies and the latter used more globally sourced ones. The firm's largest customer – and for which the four vehicles were produced – was one of the world's largest automakers.

The case provides an opportunity for students to apply project management methods/concepts and statistical tools to evaluate a firm's performance, and identify if (and how) it should adopt changes to ensure that future projects are completed on schedule.

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, Quincy, MA, October 25-27, 2012. 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

REAL LOSSES IN VIDEO GAMES: RHODE ISLAND'S FAILED INVESTMENT IN 38 STUDIOS

Paul W. Thurston, Jr. & John O'Neill, Siena College
Lynn Ruggieri, Roger Williams University

Case Objectives and Use

This case described the issuing of $75million in taxpayer-backed bonds to 38 Studios, a video game development company. The company eventually defaulted on the loans and declared bankruptcy, leaving the state responsible for $90 million. Department of Business Regulation Director Paul McGreevy was appointed by the Rhode Island Governor to stabilize the situation at the state's Economic Development Corporation (EDC). The first objective of this case was for students to use quantitative tools to calculate potential costs, expected values and risk for the 38 Studios investment, and then compare those to more typical investments made by the EDC. A second objective was for the students to place themselves in McGreevy's position and identify the probable causes that led to this situation. Finally, students were to recommend actions to decrease the likelihood of a problem like this happening again. The case was written for use in either an undergraduate or graduate class in accounting or financial management.

Case Synopsis

In June 2012 the Rhode Island State Police and US Attorney's office launched a criminal probe into 38 Studios concerning the company's recent default on taxpayer-backed bonds issued under the Job Creation Guaranty Program. 38 Studios LLC and its three subsidiaries filed for Chapter 7 bankruptcy protection the next day. These actions followed missed loan payments in May 2012 and the lay-off of nearly 400 employees. The company's bankruptcy filings indicated that 38 Studios owed $150.7 million, with half of that debt backed by the EDC. 38 Studios estimated its assets at $21.7 million, including $12.8 million on deposit with the EDC. The company did not expect it would have any funds available to pay off unsecured creditors. Rhode Island taxpayers were now on the hook to repay 38 Studios' creditors nearly $90 over the next 8 years. Although he campaigned against the deal while running for office and criticized the decision which was made before he was elected, Governor Lincoln Chafee found himself in the middle of the controversy. He appointed Department of Business Regulation Director Paul McGreevy to serve as a special advisor with the task to "stabilize the EDC, ensure that it performs its current functions properly, and examine its overall management and mission". McGreevy was in for a busy summer as he needed to assess the situation, identify problems, make recommendations and develop some plans of action prior to September 1, 2012.

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, Quincy, MA, October 25-27, 2012. Contact person: Paul Thurston, Siena College, 515 Loudon Road, Loudonville, NY 12211-1462, 518.782.6864, pthurston@siena.edu

THEY PROTECT US FROM COMPUTER FRAUD; WHO PROTECTS US FROM THEM? SAFENET, INC.: THE CASE OF FRAUDULENT FINANCIAL REPORTING

Leisa L. Marshall
Valdosta State University

Case Objectives and Use

This case describes the inner workings of an organization's stock options policy. Carole Argo, CPA and the protagonist, was 45 years old and the President and COO of a major corporation; she was in the prime of her career when she was confronted with SEC and US Department of Justice investigations over the allegations of backdating stock options without properly recording the stock option grants.

One objective of this case is to provide students the opportunity to apply fraud and corporate governance concepts to a publically-traded organization. Students will analyze the case to identify and discuss elements of the fraud triangle, fraud symptoms, fraud prevention and detection, and corporate governance. Another objective of this case is to create an opportunity for students to apply and hone their analytical, business-research, technology, written and oral communication skills. This case was written for the use in an introductory or intermediate fraud-type course.

Case Synopsis

In 2004, SafeNet, Inc. (SafeNet), a publicly-traded corporation whose mission it is to protect users from computer fraud boasts of higher than expected earnings for the year, while simultaneously materially misstating their financial statements, proxy statements, registration statements and press releases. SafeNet materially misstated their net income or loss for the six-year period of 2000-2005 by four, 32, 25, 27, 400, and 200 percent, respectively. In an attempt to meet earnings expectations, SafeNet knowingly and willingly backdated stock options without reporting the related expense. In July 2010, after operating under a private venture company for three years, SafeNet, Inc., filed registration papers to the SEC for a $300 million initial public offering. How was this organization able to continue the inappropriate application of accounting principles? What role did their corporate structure and the SEC play in allowing this to continue? Did elements of the fraud triangle exist? Were there signs (symptoms, red flags), either qualitative or financial, of this inappropriate backdating fraud? How did SafeNet measure up against the average public company that commits fraud? What happened to Carole Argo?

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, Quincy, MA October 25-27, 2012.

BUSINESS, SOCIETY & ETHICS TRACK

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, MERRYMONT

Track Chair: Emmanuel Raufflet, HEC Montréal, emmanuel.raufflet@hec.ca

An Unprecedented Case of Plagiarism
Jan Brocker, University of Denver, jbrocker@du.edu

The Fat Dilemma of Ready-to-Eat Cereals: An Ethics Case Study on General Mills
Eric D. Yordy, Northern Arizona University, eric.yordy@nau.edu
Nita Paden, Northern Arizona University
Katlin Bryant, Northern Arizona University

Highfliers and High Rollers
Carolyn Conn, St. Edward's University, caroltc@stedwards.edu
Aundrea Kay Guess, Samford University

Let's Build Better Toilets
Remy Balarezo, Universidad de Piura, remy.balarezo@udep.pe
Paul Corcuera Universidad de Piura

What Do You Mean That Will Cost Me $180.00?????
Peggy M. Beranek, University of Colorado, mberanek@uccs.edu
Peggy Knock, University of Colorado

AN UNPRECEDENTED CASE OF PLAGIARISM

Jan Brocker, University of Denver

Case Objectives and Use

The purpose of this case is to develop critical thinking skills that can be applied to a particular problem or situation. An ethical dilemma is introduced, involving a complexity of issues related to a decision that must be made by an administrator at a private university. The administrator is unable to access written policies or existing criteria that could provide a straightforward ruling in this predicament, so two ethical decision-making models are provided to facilitate discussion around potential resolutions. The case was designed to be used by educators for two primary purposes:

1) As a discussion platform for students in a variety of cross-disciplinary, higher education settings. Objectives are to cultivate student knowledge of how theoretical frameworks can be applied to a specific situation and eventually transferred to a variety of settings and subject matters.
2) As a tool to assist instructors in sharpening their own proficiency in teaching with cases. Objectives are to expand faculty critical thinking skills, enhance their own ability to facilitate student interaction, and help them incorporate these concepts into their own content area(s).

Case Synopsis

Dr. Joan Becker, Assistant Dean for Academic Services at Rocky Mountain University's College of Business, is faced with a challenging dilemma. It has come to her attention that a team of five students completing a class project has plagiarized a large portion of the assignment. Normally Dr. Becker would follow administrative protocol for a violation of the College's Academic Code of Conduct. However, in this case all but one of the students has already graduated from the MBA program at the University. And one of the students has been admitted and started course work at the University's School of Law.

All existing guidelines and polices are written for current students, so there are no precedents for this unique situation. Still, it is one of the most blatant cases of plagiarism Dr. Becker has ever seen. As an investigation into the matter proceeds, it becomes even more difficult to determine what really happened and who is at fault. How does Dr. Becker facilitate decisions that are both just and fair to all involved? How are the principles of critical thinking applied to this case, and how can these standards be applied to other ethical dilemmas – in an educational setting or other workplace environment?

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, Quincy, MA, October 25-27, 2012. Contact person: Jan Brocker, Daniels College of Business, University of Denver, 2101 S University Blvd, Denver, CO 80208, 303-871-2161, jbrocker@du.edu

THE FAT DILEMMA OF READY-TO-EAT CEREALS: AN ETHICS CASE STUDY ON GENERAL MILLS

Eric D. Yordy, Nita Paden, & Katlin Bryant
Northern Arizona University

Case Objectives and Use

The COVER model for ethical decision making was published by Professors Jennifer Mitchell and Eric Yordy in 2010, followed by publication of a couple of case studies using the model in its teaching note. The model asks the decision maker to evaluate the facts and the stakeholders, identify and articulate the issues and brainstorm alternative solutions to the issues. This part of the model has been called the "due diligence" portion of the model. Then the model, which derives its name from the five ethical approaches, asks the decision maker to apply five different ethical approaches to the different alternatives: **C**ode analysis of laws and regulations; **O**utcome analysis which consists of a cost/benefit analysis; **V**alues analysis of the company's mission, vision, goals and culture; **E**ditorial analysis which combines the negative publicity effect from the Outcome analysis with the Values of the company; and the **R**ule analysis founded in Kant's categorical imperative.

Case Synopsis

In 2010, First Lady Michelle Obama set a "national goal of solving the challenge of childhood obesity within a generation so that children born today will reach adulthood at a healthy weight". To accomplish this goal and "combat the epidemic of childhood obesity," she introduced the *Let's Move* campaign. One of the main tenets of the program is to empower consumers through improved information on foods. In addition to the campaign, President Obama created a Task Force on Childhood Obesity to develop recommendations to accomplish the First Lady's goal. While there are various causes of childhood obesity, one newsworthy factor that may contribute to childhood obesity is the marketing and advertising of food directly to children. A study by The Kaiser Family Foundation found that "ads strongly influence the buying habits of children and their parents." In addition, according to the study, "72 percent of all children's ads are for candy, cereal and fast food." Given the evidence of the growing epidemic, food industries began to self-regulate. Within the cereal industry, a number of organizations developed guidelines for advertising products targeted to children. Cereal companies, such as General Mills, have struggled with decisions whether to adopt those standards. This case looks at the problems associated with childhood obesity, the history of the cereal industry in relation to the increase of childhood obesity and the issues facing the General Mills Company with regard to addressing the problem.

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, Quincy, MA, October 25-27, 2012. Contact person: Eric D. Yordy, PO Box 15066, Flagstaff, AZ, 86011. Tel: (928) 523-5633, eric.yordy@nau.edu

HIGHFLIERS AND HIGH ROLLERS

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

Case Objectives and Use

The case is most suitable for graduate-level courses in business ethics, or in a segment on ethics in a management or entrepreneurship course. It can also be utilized in an ethical analysis or similar philosophy class.

The case can be taught in one 90-minute class if students have been assigned in advance to read the case and develop their own answers to the assigned questions. It likely will not be possible to cover all the sample questions provided in a 90-minute class. Instructors will need to identify the topics (and associated questions) they prefer to emphasize. The case could be used as an exam case to test each student's ability to identify ethical dilemmas, describe ethical theories, and recommend a course of action.

The core objectives of this case are to help students learn to:

- Apply ethical theories to a difficult situation that will have serious personal consequences
- Complete an analysis of a complex situation when a decision likely will affect almost every aspect of one's life (including financial security and emotional well-being
- Formulate a strategy for dealing with an ethical dilemma
- Evaluate the impact of emotional stress on decision-making
- Analyze Kohlberg's levels of moral reasoning
- Assess other people's actions, possible motivations, and the impact of their decisions

Case Synopsis

For four years, Melanie Barton-Wright has been Director of Accounting for Taurus Construction. She is now being directed by the company's owner, Vic Bullard, to falsify accounting entries. Bullard's directive will lower profits, thereby deceiving his business partner and committing tax evasion. Up to this point in the spring of 2011, Melanie has had a few concerns about Bullard's lack of ethics in his business dealings. However, she has not questioned him previously because of her own emotional condition. Melanie began work at Taurus only a few months after the unexpected death of her husband and the stress and her grief nearly consumed her. It had been all she could do to go to work each day. During her current semester in graduate school, Melanie has been inspired by classmates' experiences of resigning from jobs because of unethical managers and owners. She knows Bullard's demands are unethical and illegal and she wants to be like her classmates. Melanie felt strong enough to question Bullard's latest demands. He responded by threatening her and implied she could lose her job. She felt trapped.

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, Quincy, MA, October 25-27, 2012. All names and locations have been disguised. Contact person: Carolyn Conn, School of Management & Business, St. Edward's University, 3001 South Congress Avenue, Austin, TX 78704, (512) 233-1422, caroltc@stedwards.edu

LET’S BUILD BETTER TOILETS

Paul Corcuera & Remy Balarezo
Universidad de Piura

Case Objectives and Use

The case’s main objective is to show how an international corporation can penetrate a market segment that has not been effectively attended by the National Government and other national or international enterprises. To understand the success of this first project and the challenges that it brings to the company in the future, the participants must understand the following subjects:

1. The importance of the definition and understanding of a company’s business model.
2. Analyze the manager´s decision making process to serve and meet customer’s real human needs. How are these decisions linked to the definition of the business model?
3. What innovation has to be made in the business model in order for the company’s project to enter mass production?
4. Relate C.K Prahalad’s Bottom of the Pyramid theory with Business Models innovation.

The case can be used in General Management courses in MBA programs, as well as undergraduate programs. Due to the richness of the information it can be introduced in the first part of strategy courses, where it can be used to demonstrate the following topics: Business Model definition, Innovation of Business Models, Industry Analysis and Value Creation. It can also be used in advanced topics in strategy courses such as doing business at the bottom of the pyramid.

Alternatively, it may be helpful to use the case in Managing People in Organizations courses, raising the participants’ awareness of the importance of understanding real human necessities and how they can be adequately satisfied from a manager’s position, making this compatible with obtaining results and the integral development of people. To accomplish this, the Pérez López theory (1991, 1994) of profound anthropological richness will be used.

Case Synopsis

After having conducted a successful pilot Project, installing 120 intra-household bathrooms in Paramonga, a shanty town in northern Lima, Peru, which supplied water and sanitation services to low income households and notably improved their quality of life, Rafael Oneto, General Manager of Soluciones Hídricas (“Hydraulic Solutions”), asked himself which would be the best business model to develop in order to propagate it throughout the country and the region, bearing in mind the benefits not only for the company, but for society as a whole.

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 peered reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012. Contact person: Paul Corcuera, Remy Balarezo, Universidad de Piura, Av. Ramón Mugica 131 Piura – PERU, 51-73 284500, paul.corcuera@udep.pe, remy.balarezo@udep.pe

WHAT DO YOU MEAN THAT WILL COST ME $180.00?????

Peggy M. Beranek & Peggy Knock
University of Colorado

Case Objectives and Use

The case presents a decision dilemma of an individual faced with paying exorbitant costs for a medicine or facing the possibility of breaking the law by illegally importing medications into the US from another country. While the case appears to be about an individual and the decisions they are forced to make it then goes on to present decisions faced by medical insurance organizations and their formulary lists as well as the dilemmas faced by drug manufacturers in terms of drug research recovery costs and mandated maximum price levels placed by many countries. The case forces students to think about the holistic aspect of the individual, the medical insurance company and the drug manufacturers from an individual, corporation and global perspective. The case was written for business school undergraduates in Marketing Research, Corporate Social Responsibility, and/or Business, Government and Society. The case could also be used in a Medical Ethics or Public Administration course.

Case Synopsis

The case involved a client of Kaiser Permanente and Kaiser's subsequent change in their drug formulary, which put Megan, the protagonist, in a precarious medical situation. At the beginning of a new medical insurance contract, Kaiser removed a vital, life-saving asthma drug from their formulary. Megan was faced with a decision of whether to pay $180.00 a month for the drug or to import it from another country at a lesser cost. Megan faced potential legal challenges importing a drug from another country. She also needed to make the decision whether to import the drug or its generic version, which was not licensed in the US. She also had to weigh concerns about the reputation of the organization from whom she would buy the drug.

While it may appear that the ethical concerns involved only Megan, a more encompassing perspective involved investigating how decisions on drug formularies are made, how an insurance company decides what drugs to remove from their formularies, and who actually makes this decision. Another player in this case was the insurance industry. Managers at Kaiser decided to cover drugs that were more cost effective to the company. Many insurance companies make decisions about what they will cover based on value/cost, efficacy, mechanism of action, and benefit to overall population being served, not necessarily what drug might work most effectively for each individual.

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, New England Center, October 30- November 1, 2008. Contact person: Peggy M. Beranek, College of Business, University of Colorado, 11422 Austin Bluffs Parkway, Colorado Springs, CO, 80918, mberanek@uccs.edu

CASES IN FRENCH TRACK – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 – 11:00 AM, SALON B

Track Chair: Ronald Kamin, ISC Paris, rkamin@iscparis.com
Session Chair: Léonard Dumas

Evolution de la Strategie de Convergence de Sony: La « Fabrique des Reves » Est-Elle en Panne ?
Nabyla Daidj, Telecom Ecole de Management, nabyla.daidj@telecom-em.eu

Hydro-Quebec Doit-Elle Recourir a Dessous-Traitants pour Gerer les Services Alimentaires des Sites en Zones Eloignees?
Léonard Dumas, Leonard.Dumas, Université du Québec (Trois-Rivières), leonard.dumas@uqtr.ca
François Pageau ,Institut de Tourisme et d'Hôtellerie du Québec (Montréal)

Mauboussin au Japon
Thierry Delécolle, ISC-Paris School of Management, tdelecolle@gmail.com
Ronald Kamin, ISC-Paris School of Management, rkamin@iscparis.com
Béatrice Parguel, CNRS - Université Paris Dauphine, beatrice.parguel@gmail.com

Quelle Strategie de Croissance pour L'original Speculoos de Lotus Bakeries sur le Marche Français?
Sabine Ruaud, EDHEC Business School, sabine.ruaud@edhec.edu
Véronique Boulocher, EDHEC Business School, v.boulocher-passet@brighton.ac.uk

EVOLUTION DE LA STRATEGIE DE CONVERGENCE DE SONY : LA « FABRIQUE DES REVES » EST-ELLE EN PANNE ?

Nabyla Daidj
Institut Mines-Télécom. Telecom Business School

Case Objectives and Use

L'objectif général du cas est de développer une capacité d'analyse et de synthèse d'une situation complexe d'une entreprise. Il s'agit à travers l'exemple de Sony de mieux appréhender la situation de l'industrie des médias au sens large (audiovisuel, multimédia) dans un contexte de convergence. La stratégie adoptée par Sony pendant plus de 10 ans (2000-1012) est analysée par le biais de différents concepts notamment de la chaîne de valeur qui montrent comment Sony a été longtemps un modèle de réussite. Les enjeux liés à la convergence et leur impact sur un groupe tel que Sony sont étudiés avant d'élaborer un certain nombre de recommandations stratégiques et voies de développement possibles dans le futur. Ce cas est destiné à un large public d'étudiants (Universités, Ecoles de commerce et d'ingénieurs) de niveau master (M1 et M2).

Case Synopsis

Les grands groupes de médias se sont engagés dans différentes activités liées aux médias (télévision, cinéma, presse écrite, etc.) et sont donc diversifiés. Il s'agit même souvent d'une diversification conglomérale. En effet, il y a peu de « pure players » des médias à l'échelle internationale. Ce sont plutôt de très grands groupes qualifiés de différents termes : conglomérats, mégamajors, media giants etc. Le groupe japonais d'électronique grand public (EGP) Sony en fait partie. Grâce à de nombreuses innovations technologiques, Sony a réalisé des prouesses dans le domaine de l'EGP permettant à de nombreux consommateurs d'avoir accès à des produits dont certains sont devenus mythiques. Un des slogans publicitaires de la décennie 1990, « Vous en avez rêvé, Sony l'a fait », reste emblématique de la réussite exceptionnelle d'un groupe ayant su non seulement répondre aux besoins de ses clients mais également créer de nouvelles demandes. Sony a su allier l'EGP et les contenus au niveau international et séduire un très large public. Mais, depuis la fin des années 2000, à l'instar d'un grand nombre de groupes, Sony est directement touché par les mutations profondes de l'industrie des médias. Sony a enregistré plusieurs échecs au cours de cette période et s'est fait distancier sur plusieurs produits : écrans plats TV, walkman (face à l'iPod d'Apple) etc. C'est ce qui a justifié la nomination de Howard Stringer en 2005 avec pour objectif notamment d'accroître la rentabilité du groupe. Mais cela n'a pas été suffisant. L'objectif de ce cas est d'analyser l'évolution de la stratégie de Sony dans le contexte de convergence et d'en comprendre les enjeux et les limites. La devise de ses fondateurs était la « fabrique des rêves ». Est-ce que cette fabrique est définitivement en panne?

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, Quincy, MA, October 25-27, 2012. Contact person: Nabyla Daidj, Telecom Business School, 9 rue Charles Fourier, Evry, 91011, France, 33-1-60764141, nabyla.daidjelecom-em.eu

HYDRO-QUÉBEC DOIT-ELLE RECOURIR À DES SOUS-TRAITANTS POUR GÉRER LES SERVICES ALIMENTAIRES DES SITES EN ZONES ÉLOIGNÉES ?

Léonard Dumas, Université du Québec à Trois-Rivières (UQTR)
François Pageau, Institut de tourisme et d'hôtellerie du Québec (ITHQ), Montréal

Objectifs du cas et utilisation

Ce cas s'applique principalement au domaine de la gestion de la restauration. Il vise des cours traitant de l'approvisionnement, de la gestion des opérations ou de la stratégie des entreprises. Les cours d'approvisionnement ou de gestion des opérations traitent habituellement de contenus se rapportant aux processus d'approvisionnement, aux spécifications des achats, à l'estimation des besoins de matières premières et de matériel, à la réception et à l'entreposage des marchandises, à la gestion des stocks, au contrôle de la qualité, à la sélection des fournisseurs, à la préparation d'appels d'offres dont les contrats de service octroyés à des sous-traitants.

Le cas illustre également un contexte dans lequel la pression sur la réduction des coûts peut entraîner des risques variables, dont l'enjeu évolue selon des événements incontrôlables et des contextes syndicaux tendus.

Synopsis du cas

Le Centre des services partagés (CSP) d'Hydro-Québec exploite onze sites situés en zones éloignées. Ces sites sont des centrales électriques et des postes d'approvisionnement qui nécessitent la présence permanente de personnel technique et de gestion. Le mode de fonctionnement actuel du CSP implique le recours à des sous-traitants afin d'assurer la production et le service des aliments ainsi que l'entretien des chambres destinées aux employés d'Hydro-Québec hébergés dans les différents sites.

Il y a actuellement un partage des responsabilités entre Hydro-Québec et les sous-traitants à l'égard des services d'hébergement et de restauration. Ces derniers ne contrôlent pas toutes les étapes du processus d'approvisionnement.

À la veille du renouvellement des contrats de sous-traitance et sous la pression d'entreprises sous-traitantes désirant assurer toutes les étapes du processus d'acquisition et d'approvisionnement des vivres, les responsables du Centre des services partagés (CSP) d'Hydro-Québec se demandent s'ils doivent modifier leur mode de fonctionnement. Une décision doit être prise rapidement.

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, Quincy, MA, October 25-27, 2012. Contact person : Léonard Dumas, Université du Québec à Trois-Rivières, C.P. 500, Trois-Rivières, Québec, Canada / G9A 5H7, (819) 376-5011 #3106, Leonard.Dumas@uqtr.ca

MAUBOUSSIN AU JAPON : *LE MODE D'IMPLANTATION À L'INTERNATIONAL D'UNE PME DE LUXE FRANÇAISE*

Thierry Delécolle & Ronald G. Kamin
Institut Supérieur du Commerce ISC-School of Management, Paris, France
Béatrice Parguel
Université Paris Dauphine, Paris, France

Case Objectives and use

Le cas Mauboussin au Japon permet à l'apprenant de s'interroger sur le mode d'entrée sur un marché étranger au regard de la stratégie marketing. Il permet plus particulièrement de se poser la question des limites de l'export ou de l'approche directe des marchés étrangers. Il s'agit par ailleurs de conduire une démarche analytique fondée sur le principe suivant : dans les premiers stades du développement à l'international le marché national conditionne la façon d'approcher un marché étranger. Ce cas peut être utilisé aussi bien auprès d'étudiant de niveau Bachelor de formation généraliste que d'étudiants de niveau Master désireux de se spécialiser dans les affaires internationales. Il sera nécessaire à l'étudiant de mettre en œuvre des capacités analytiques - notamment au regard du couple produit/marché - pour (1) analyser la situation de l'entreprise sur son marché national afin d'identifier les alternatives stratégiques pour poursuivre son développement, (2) qualifier le rôle d'une implantation à l'étranger dans ces alternatives, (3) se prononcer sur le mode de pénétration en phase avec la stratégie poursuivie, illustrant ainsi la progression pour devenir un « *global marketer.* »

Case Synopsis

Mercredi 19 septembre 2007, Alain Némarq, directeur général de Mauboussin, se demande quelle décision prendre concernant la présence du joaillier de luxe au Japon. Lors du conseil d'administration tenu la veille Place Vendôme à Paris, Dominique Frémont, hommes d'affaires et unique propriétaire, lui a fait part de la prochaine mise en vente de Desco, société de commerce international et distributeur exclusif de Mauboussin en Asie. En effet, Desco est confronté à une crise générationnelle, les enfants des actuels propriétaires ne voulant pas reprendre les rênes de l'affaire familiale. A ce jour, les performances de Desco concernant la marque Mauboussin sont particulièrement décevantes sur le périmètre asiatique : ventes stagnantes, réseau de boutiques non rentable, marges en baisse au Japon et à Singapour, pertes à Hong-Kong, Macao et Taïwan.

Persuadé que « *comprendre un marché c'est le vivre* », Alain Némarq est maintenant face à plusieurs alternatives : confier l'importation des montres et bijoux et la marque Mauboussin à un autre partenaire commercial ; commercialiser sur place seul, ou de manière associée. Desco étant un importateur-distributeur exclusif indépendant, Mauboussin court également le risque de voir la marque rachetée par un concurrent de la vénérable maison.

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, Quincy, MA, October 25-27, 2012. Contact person: Ronald G. Kamin, Institut Supérieur du Commerce, 97 rue Jean Jaurès, Levallois-Perret, 92300, France, 33-1-40539999, rkamin@iscparis.com

QUELLE STRATEGIE DE CROISSANCE POUR L'ORIGINAL SPECULOOS DE LOTUS BAKERIES SUR LE MARCHE FRANÇAIS ?

Sabine Ruaud, Edhec Business School, Lille, France
Véronique Boulocher, Brighton Business School, UK

Objectives and Use

Ce cas pose la problématique suivante : comment accroître la légitimité de l'entreprise Lotus Bakeries sur le marché du spéculoos ? Le développement des ventes doit-il s'appuyer sur : (1) l'innovation sur le cœur de métier : développer le « territoire » du biscuit afin de renforcer l'activité en misant sur de nouvelles cibles ou de nouveaux contextes de consommation… ; (2) l'innovation en dehors du cœur de métier : investir d'autres « territoires » (sachant que non seulement il n'est pas évident pour un fabricant de biscuits de se lancer sur des marchés dont il n'a aucune connaissance et que cela a un coût non négligeable…).
Ce cas trouvera sa place dans un cours de stratégie marketing ou de stratégie produit. Il illustre le difficile choix entre deux stratégies de croissance par l'innovation, à savoir développement des produits vs diversification. Il s'adresse à des étudiants de 2ème ou 3ème année en grandes écoles de commerce et de gestion, aux étudiants des universités en Bachelor ou Master, ainsi qu'aux responsables d'entreprise dans le cadre de programmes de formation continue.

Case Synopsis

Pas facile d'être une PME sur l'énorme marché français de l'épicerie sucrée. Le directeur marketing de Lotus Bakeries se demande comment recruter de nouveaux consommateurs tout en conservant sa clientèle actuelle. L'entreprise, qui a bâti sa notoriété et conquis son leadership à partir d'un produit phare -l'Original Speculoos-, cherche donc de nouveaux relais de croissance sur le marché français. Fin 2011, après avoir étendu avec succès le concept spéculoosien à d'autres types d'aliments (la pâte à tartiner par exemple), elle s'interroge sur la stratégie de développement à mener afin d'impulser une nouvelle dynamique à la marque.

Deux options semblent envisageables : (1) miser sur la démultiplication avec une stratégie d'extension de gamme en ajoutant une nouvelle référence à l'intérieur de la catégorie biscuits actuelle. L'objectif serait de renforcer le « core business » de Lotus, à savoir le spéculoos, face à des intervenants multi-segments tels que Kraft, United-Biscuits, St-Michel, ou encore les MDD ; (2) miser sur la diversification avec une stratégie d'extension de marque en lançant un produit dans une catégorie nouvelle pour l'entreprise, avec également pour objectif de contribuer à renforcer positivement la légitimité de la marque Lotus sur son cœur de métier, le spéculoos. Le directeur marketing se demande quelle stratégie privilégier…

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, Quincy, MA, October 25-27, 2012. Contact person: Sabine Ruaud, Edhec Business School, 24 avenue Gustave Delory, 59057 Roubaix Cedex, France, 33-3-20154539, sabine.ruaud@edhec.edu

CASES IN FRENCH TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 – 11:00 AM, SALON B

Session Chair: Sabine Ruaud

FNAC: Plan Strategique 2015
Philippe Rebière, ICN Business School, philippe.rebiere@icn-groupe.fr

CAMIF: Quelle Stratégie Marketing lors du Relancement d'une Marque?
Leïla Loussaief, ISC-Paris School of Management, lloussaief@iscparis.com
Bénédicte Béquart, ISC-Paris School of Management, benedicte.bequaert@iscparis.com

Escape de L'energie Etudiante a Revendre
Didier Roche, ESC la Rochelle, roched@esc-larochelle.fr

FNAC: PLAN STRATEGIQUE 2015

Philippe Rebiere, ICN Business School

Case Objectives and Use

Le cas montre comment un PDG, face à un déclin des performances économiques, prépare une entreprise à une nouvelle étape de son développement. Le cas montre qu'il est inévitable de faire des choix stratégiques pour assurer la viabilité à long terme d'une organisation. Le PDG choisit d'axer sa stratégie sur une stratégie de croissance: stratégie par la diversification-produit et une diversification des produits- magasins et l'exploitation des opportunités d'affaires (développement du e-commerce). Le cas met l'accent sur les procédures envisagées par Fnac pour créer davantage de valeur aux clients. Fnac envisage une stratégie concurrentielle de différenciation, l'entreprise doit faire des choix. Que va faire la FNAC ? Comment FNAC va-t-elle organiser ses activités?

Le cas montre les ajustements opérés par les dirigeants pour maintenir leur avantage concurrentiel. Le cas montre que le choix d'une position exclusive ne suffit pas toujours à garantir un avantage durable. Fnac doit se repositionner pour rester au niveau. Le cas est une illustration d'une organisation qui cherche à maintenir son leadership en formulant une stratégie de différenciation. Les objectifs du cas sont: (1) entraîner les étudiants à la formulation d'un audit stratégique, (2) appliquer les outils conceptuels segmentation-cible- positionnement et (3) apporter des éléments sur la stratégie de développement qui conduirait l'entreprise vers la meilleure performance.

Case Synopsis

Présente dans six pays via un réseau de 154 magasins dont 6 dans les aéroports et les gares et 63 hors de France, et d'un réseau de sites Internet, la Fnac a lancé en 2011 une stratégie de développement, s'appuyant sur un nouveau projet d'entreprise, « FNAC 2015 ». Le projet a été élaboré avec deux exigences: ambition et réalisme économique. Les résultats décevants de 2011 incitent les managers à repenser leur stratégie. A partir de l'objectif exprimé qui est de « devenir l'enseigne préférée de la clientèle familiale », à horizon 2015, pour les loisirs et les technologies, ce projet se fonde sur une offre élargie de produits et de services, ainsi que sur un plan de développement qui renforce le maillage du territoire national via de nouveaux formats et de nouvelles ouvertures. Replaçant le client au centre des priorités de l'ensemble de l'entreprise, la Fnac entend repenser son concept de produit-magasin avec la mise en place de nouveaux univers, d'offres et de services innovants. C'est dans cet esprit que la Fnac a choisi de s'associer aux meilleurs acteurs du marché au travers de partenariats stratégiques. Cependant, La FNAC doit faire face à deux défis majeurs: 1/ La révolution Internet et l'explosion de l'e-commerce ont bouleversé les piliers sur lesquels l'enseigne a bâti son succès et favorisé l'émergence d'acteurs mondiaux comme Amazon. 2/ La forte dégradation des ventes de supports musicaux et d'image, les CD et DVD. Les problèmes posés: comment l'enseigne, confrontée à des tendances fortes, pourra-t-elle modifier son « Business Model », réussir sa diversification dans l'électroménager et afficher une croissance rentable? Le plan de transformation est-il viable?

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case was accompanied by an instructor' manual and an executive summary, which have been anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012. This case is based on published sources, including annual report FNAC, news releases and interviews with individuals knowledgeable about the industry. Contact: philippe.rebière@icn-groupe.fr

CAMIF: QUELLE STRATÉGIE MARKETING
LORS DU RELANCEMENT D'UNE MARQUE?

Bénédicte Bourcier-Bequaert & Leïla Loussaïef
ISC School of Management – Paris (France)

Case Objectives and Use

Ce cas pédagogique montre que lors de la reprise d'une marque, les choix marketing dépendent à la fois du marché, de l'histoire de la marque, mais également d'un principe de réalité : rapidité de la reprise d'activité, capacités de financement et *business model* maîtrisé par le repreneur.

Il s'agit par ailleurs de découvrir un positionnement de marque fondé sur le développement durable (DD).

Case Synopsis

Mardi 24 février 2009 à 10 heures, Emery Jacquillat est appelé par la Présidente du Conseil Régional de Poitou-Charentes. Repreneur de la CAMIF, il doit absolument obtenir que le Conseil Régional se porte garant pour lui auprès des banques à hauteur de la moitié des crédits sollicités: 9 millions d'euros de financement sont eu jeu.

La Présidente annonce: *« Votre projet pour la CAMIF est ambitieux : vous voulez créer 300 emplois et un pôle de compétence autour de l'environnement dans la région. Expliquez-nous quel sera votre positionnement par rapport à vos concurrents. ».*

Emery Jacquillat doit convaincre le Conseil Régional de la pertinence de ses choix marketing.
Il souhaite faire de la CAMIF un distributeur de produits durables et séduire une clientèle cherchant à consommer de façon plus responsable. En entrepreneur né, il voit grand avec la création de 300 emplois sur Niort. Si la Région lui apportait sa garantie à hauteur de 4,5 millions d'euros, il serait prêt à reprendre l'activité dans les trois mois.

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, Quincy, MA, October 25-27, 2012. Contact person: Leïla Loussaïef, ISC School of Management, 22 bd du Fort de Vaux, 75848 Paris Cx 17, France, lloussaief@iscparis.com

ESCAPE DE L'ÉNERGIE À REVENDRE

Didier Roche
Ecole Supérieure de Commerce

Case Objectives and Use

Dans le cadre de leurs études en école de commerce, les étudiants doivent réaliser des actions associatives qui leur permettent de développer leurs capacités d'adaptation et de créativité. Les étudiants du club d'œnologie du groupe Sup de Co La Rochelle ont décidé de lancer sur le marché une boisson énergétique.

Ce type de boisson étant très prisée des étudiants a de ce fait recueilli un grand succès auprès des étudiants de l'école. Cependant, le président du club OTH désire désormais aller plus loin, et toujours afin de développer de plus en plus cette boisson dénommée Escape , souhaite perfectionner ses connaissances en technique de vente afin de faire référencer davantage la boisson Escape à l'extérieur de l'école.

Au-delà de la simple réalisation d'une étude de cas, les étudiants qui travailleront sur cette étude pourront s'apercevoir que :

- Des étudiants motivés peuvent créer un produit et le distribuer
- l'analyse d'un marché est un préambule nécessaire à une bonne négociation
- les techniques de vente sont utiles pour convaincre un acheteur potentiel

Case Synopsis

Les étudiants, lors de leurs études en école de commerce doivent s'insérer obligatoirement au sein d'une association qui est communément appelé SCAP. Au sein de l'Ecole de Commerce de La Rochelle, il existe le SCPA oeunologie. S'apercevant que tous les étudiants n'adhèrent pas forcément parfaitement à l'oeunologie, le président du SCAP a eu l'idée de lancer une boisson particulière. Son choix s'est porté sur la création d'une boisson énergisante qui semblait séduire les étudiants de l'établissement concerné. La boisson ESCAPE était née. Si le but de la création d'une boisson qui est bien sûr commercialisée n'est pas de générer nécessairement du profit car le SCPA possède un statut associatif, le but avoué est tout de même de générer suffisamment de recettes pour réussir à continuer à développer la boisson énergisante.

Aujourd'hui, le président désire travailler sur deux axes majeurs :
Il voudrait d'une part mieux connaître le marché des boissons énergisantes et pour cela en réaliser son analyse afin d'en tirer des informations pour améliorer sa stratégie marketing et son marketing opérationnel. D'autre part il voudrait renforcer ses notions de techniques de vente afin de pouvoir former les étudiants chargés de démarcher d'éventuels acheteurs / distributeurs.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case was accompanied by an instructor's manual and has been anonymously peer reviewed and accepted by NACRA (North American Association for Research) for its annual meeting, Quincy, MA ,October 25-27, 2012. Contact: roched@esc-larochelle.fr

CASES IN SPANISH TRACK

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, BLUE HILLS

Track & Session Chair: Jorge González, Tecnológico de Monterrey, jgonza@itesm.mx

Caso Leqtor
Josep M. Sayeras, ESADE, josepm.sayeras@esade.edu

La Valuación de los Negocios de los Mansilla
Gabriel Noussan, IAE Business School, gnoussan@iae.edu.ar

Moda Co´Coon: Al Ritmo del Glamour Íntimo
Ernesto Barrera, INALDE Business School, ernesto.barrera@inalde.edu.co

Recuperando el Control de Su Vida
Adrian Martínez, Monterrey Institute of Technology & Higher Education, calidad.adrian@gmail.com

SEPD
Josep Lluis Cano Giner, ESADE Business School, joseplluis.cano@esade.edu
Marta Serrat Prat, ESADE Business School

La Fábrica de Juguetes Handspielwaren en Colonia Suiza, Uruguay
Manuel Pereyra Terra, Universidad de San Andres, manuel.pereyra@iese.net

Un Techo Para Chile 2010: El Desafío de Seguir Creciendo
Ismael Oliva, Universidad de Chile, ioliva@unegocios.cl

CASO LEQTOR

Josep M. Sayeras, ESADE – Universitat Ramon Llull

Case Objectives and Use

El presente caso presenta una oportunidad para estudiar la teoría de juegos a dos niveles: táctico y cadena de valor. A nivel táctico, existen varios agentes con los que la empresa puede interactuar y, en consecuencia, sus movimientos pueden generar expectativas en los otros agentes. Igualmente, la empresa tiene que considerar sus expectativas en relación al resto. A nivel de cadena de valor, las acciones que va tomando la empresa durante este periodo pueden utilizarse como marco teórico para analizar el mantenimiento, aumento o disminución del valor añadido que aporta la empresa en el mercado.

Case Synopsis

El grupo Leqtor (36LBooks y Leqtor) se funda en el año 2009 fruto de los cambios tecnológicos que se producen en el sector editorial español. Dichos cambios propician que el sector entre en una etapa totalmente nueva y que el sector inicie una era de fuertes turbulencias, reflejado en el número elevado de entradas y salidas de empresas de los distintos segmentos. En esta tesitura, la empresa se plantea la introducción en el mercado de distribución (mayorista y minorista). Las personas que inicialmente estaban al frente del proyecto era Ferran Soriano, Presidente de la empresa, y Ernest Folch, como Consejero Delegado y Secretario.

El mercado "del libro" en España presenta una serie de peculiaridades que le hacen especialmente susceptible de análisis. Por un lado, tenemos aspectos microeconómicos específicos, tales como la Ley de Precio Único o una tasa de IVA distinta para los libros en soporte papel o en edición digital. Por otro lado, presenta aspectos microeconómicos genéricos interesantes que aparecen cada vez que un sector entra en periodo de Fuertes perturbaciones como la integración vertical de algunos agentes o la supresión de algunos segmentos en la cadena de valor.

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, Quincy, MA, October 25-27, 2012. Contact: josepm.sayeras@esade.edu

LA VALUACIÓN DE LOS NEGOCIOS DE LOS MANSILLA

Gabriel Noussan, IAE Business School

Case Objectives and Use

Este caso permite analizar la situación patrimonial de dos hermanos que son socios en partes iguales en la gestión del patrimonio familiar. Quieren acordar una distribución justa del patrimonio que le permita a cada uno tener el control de las actividades que tiene a su cargo. Esto requiere hacer una valuación de los negocios familiares. Los objetivos de aprendizaje son: 1) Hacer una introducción a la problemática de valuación de negocios en países emergentes, 2) posibilitar una reflexión sobre la diferencia entre valor y precio, 3) considerar, en una valuación de empresas por flujos de fondos descontados, el tratamiento a darle a los activos no necesarios para la explotación, 4) Reflexionar sobre los criterios a considerar en el planteo de una negociación en un ámbito familiar y 5) brindar los elementos que permitan que los participantes elaboren una propuesta de distribución del patrimonio familiar que sea mutuamente aceptable.

El caso ha sido preparado especialmente para ser usado en cursos de finanzas de nivel MBA. Puede ser utilizado en cursos sobre Finanzas Personales. Permite una introducción sencilla a los procesos básicos de valuación de empresas en particular en países emergentes. No se requiere un extensivo conocimiento previo de finanzas por parte de los estudiantes, solamente se require una comprensión básica de los elementos y criterios a utilizar para la valuación de inversiones.

Case Synopsis

El caso describe la situación de los hermanos Mansilla en Febrero de 2012. Jorge administraba el campo familiar en la provincia de Buenos Aires y Marcela gestionaba desde 2001 dos restaurantes muy exitosos y un garaje todos ubicados en la ciudad de Buenos Aires. La toma de decisiones de inversión en ambas ramas del patrimonio ha generado en los hermanos continuos roces. Los intereses de ambos son divergentes y como cada uno tiene el 50% del control del patrimonio familiar, las decisiones a tomar en cada negocio generan discusiones frecuentes. Marcela no se opone casi nunca a las propuestas de inversión en el campo, pero encuentra fuerte oposición a aumentar la exposición patrimonial de la familia en negocios gastronómicos, justamente lo que a ella más le interesa. La situación se ha tensado mucho y están decididos a evitar que las cuestiones de dinero afecten su relación. Quieren repartirse el patrimonio de manera que cada uno de ellos tenga la mayoría del control en las actividades que desarrolla. Coinciden en el valor del campo pero hace falta estimar el valor de los otros negocios que tiene la familia, el garaje y el negocio de restaurantes. Aunque esto puede ser sencillo de analizar en países centrales, las técnicas de valuación a utilizar se dificultan bastante en países emergentes.

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, Quincy, MA, October 25-27, 2012, Contact person: Gabriel Noussan, IAE Business School, Universidad Austral, Mariano Acosta s/nº y Ruta Nac. 8 (1629) Pilar - Buenos Aires, Argentina, 54 2304 481 032; gnoussan@iae.edu.ar

MODA CO'COON: AL RITMO DEL GLAMOUR ÍNTIMO

Ernesto Barrera Duque, INALDE Business School
Andrea Hernández
Karen Acosta

Case Synopsis

A comienzos de septiembre de 2011, Roberto Acosta, presidente y fundador de Fibertex Corporation, una empresa bogotana dedicada a la fabricación y comercialización nacional e internacional de prendas de control corporal (moldeaban o reducían en talla) o comúnmente denominadas "fajas", se preguntaba, en compañía del gerente general, Gabriel Barbosa, si lanzar o no un nuevo producto que aquél consideraba una especie de "innovación radical", ya que en el mercado colombiano era poco conocido. Se había reunido con su equipo directivo y les había puesto una meta muy corta en tiempo para confeccionar y ejecutar el plan de acción, especialmente, el posicionamiento, el canal y la comunicación (publicidad y promociones) para el lanzamiento.

Luego de identificar estas tendencias presentó ante su equipo directivo sus percepciones y la posibilidad de capturar esta ventana de oportunidad, y los había retado para iniciar una investigación de mercado que estableciera la viabilidad de fabricar y lanzar bajo la marca Co´coon, fajas con microcápsulas naturales (hidratantes, antibacteriales, energizantes, etc.) y/o con biocristales anti-celulitis. Los conminó a que lo hicieran rápidamente, ya que, como era su costumbre, quería ir por delante de la competencia, y esperaba resultados y una decisión lo más pronto posible.

Caso elaborado por Ernesto Barrera, Karen Acosta y Andrea Hernández. Ernesto Barrera pertenece al Área de Dirección de Marketing de INALDE. Se presenta como base de discusión de una situación determinada y no como ilustración de una gestión, adecuada o inadecuada. Última Revisión: Abril de 2012.

RECUPERANDO EL CONTROL DE SU VIDA

Adrian Romero Martínez
Monterrey Institute of Technology and Higher Education, Mexico

Case Objectives and Use

El caso se desarrolla en Suecia y muestra a Christian, un joven de 25 años que padeció una enfermedad renal quien y a Britt-Mari, la enfermera que tenía a cargo a Christian. Christian se sentía abrumado por su enfermedad, perdió su independencia y solicitó la ayuda de Britt-Mari para recuperarla, quien le ayudó en el proceso y también aprendió que involucrando a los pacientes en su tratamiento los resultados de salud mejoran y el apego al tratamiento aumenta. Este es un punto central del caso, donde el alumno del área de gestión hospitalaria aprende que los servicios de salud deben estar diseñados teniendo como centro al paciente. Cuando la enfermera enseñó a los pacientes a autodializarse notó que entre pacientes se apoyaban e incluso enseñaban a dializarse entre ellos mismos, lo que cambió el modelo de atención tradicional de enfermera-paciente a paciente-paciente. Aquí los alumnos reflexionan sobre nuevos modelos de atención ambulatoria, a través de la innovación y usando la mejora continua en la salud. El caso fue escrito para el curso de gestión de la calidad del programa de residencia médica de Calidad de la Atención Clínica, así como para otros cursos de gestión a personal de salud.

Case Synopsis

Christian, un joven atleta de 25 años trabajaba como mecánico en Saab Avionics en Jönköping, Suecia, fue diagnosticado con glomérulonefritis en el año 1997. Debido a esta enfermedad requirió ser tratado con diálisis, pero los efectos adversos del tratamiento –náusea, fatiga, sed- y las complicaciones de los niveles aumentados de urea sérica, que a la vez afectaban la concentración y las funciones cognitivas, se estaban apoderando de su vida. Por una parte solía ser un hombre con una vida activa e independiente. Por otro lado encontró que el proceso de diálisis era complicado, no sólo por el proceso en sí, sino también porque requería horarios que eran dictados por el personal del hospital, le dijo a su enfermera, Britt-Mari Banck: "yo quiero dializarme por mi propia cuenta, tienes que ayudarme a tratarme por mí mismo, necesito el control de mi vida. ¿por qué todos los pacientes deben ser dializados por una enfermera? ¿Acaso hay que hacer algo diferente a lo que siempre se ha hecho?"

Britt-Mari enseñó a otras enfermeras a dializar pacientes y se preguntó si Christian podía aprender, así que le enseñó a dializarse.Christian recuperó poco a poco su independencia y su condición física también se recuperó. Britt-Mari se preguntó ¿cómo puedo hacer que todos los pacientes del pabellón se dializen también? ¿cuál es la manera de obtener mejores resultados para los pacientes? ¿cómo pueden los pacientes intervenir en este proceso?, y pidió ayuda al Qulturum (un centro de desarrollo del conocimiento, de aprendizaje en innovación y mejora de la calidad en salud) de donde recibió el apoyo para diseñar un nuevo pabellón de autodiálisis basado en el ciclo de mejora continua de Deming.

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, Quincy, MA, October 25-27, 2012. Contact person: Adrian Romero Martínez, Monterrey Institute of Technology & Higher Education, Purisísima 30, San Juan Tepenáhuac, Milpa Alta. C. P. 12800, Mexico City, Mexico +52(1)8117-999083, calidad.adrian@gmail.com

SEPD

Josep Lluís Cano Giner & Marta Serra Prat
ESADE Business School

Case Objectives and Use

The objectives of this case are to:

- Introduce students to information systems strategic planning,
- Demonstrate the importance of strategically aligning an organization's strategy with its information systems plan, and
- Demonstrate the opportunities an online strategy represents for organizations, especially as regards their websites and use of social networks.

The SEPD case was designed for use in information systems classes, especially those addressing strategy formulation issues and how information systems can serve to support and enable organizational strategies. It can also be used in information system project management sessions if participants are familiar with the different technological components included in the case.

Case Synopsis

At the end of 2009, Ricardo Burón, Manager of the Spanish Digestive Pathology Society (*Sociedad Española de Patología Digestiva*, hereafter "SEPD") was asked to prepare an online strategy to align SEPD with the new organizational strategy defined by the President and Board of Directors. The changing environment in which the organization found itself had forced them to define this new strategy. However, SEPD was not an isolated case in the scientific community.
In fact, the majority of similar organizations found themselves in comparable situations due to their lack of professionalisation and the budgetary restrictions they were now facing as a result of financing cut-backs from pharmaceutical firms.

The case thus attempts to define this online strategy which will then have to be presented to SEPD's President and Board of Directors.

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, Quincy, MA, October 25-27, 2012. Contact person: Josep Llus Cano, ESADE, Av. Pedralbes 60-62, 08034 Barcelona, Spain,. +34-93-280-6162, josepllluis.cano @esade.edu

LA FÁBRICA DE JUGUETES HANDSPIELWAREN EN COLONIA SUIZA, URUGUAY

Manuel Pereyra Terra, University of San Andrés – Argentina

Case Objectives and Use

El caso fue diseñado para alcanzar el complejo propósito de nivelar en Contabilidad y Finanzas a los participantes que poseen diferentes formaciones profesionales (Abogados, Administradores, Contadores e Ingenieros). Su empleo posibilita la homogeneización de los participantes para profundizar en cursos de Finanzas Corporativas Avanzadas. Su diseño y estructura permite además la estandarización en el manejo de herramientas financieras y contables para la Gestión de Empresas a Nivel Directivo a través del Análisis de la Ingeniería Financiera Marginal de la firma.

El caso constituye también una excelente oportunidad para maximizar la interacción Profesor-Alumno a la vez que fomenta el Trabajo en Equipo de los participantes; por lo que es altamente recomendable para las primeras sesiones de un curso de Finanzas en programas de Maestrías o Ejecutivos. Presenta además una excelente oportunidad de desafío de liderazgo de quienes ya poseen formación financiera (Contadores) a la vez que permite una mas rápida comprensión e integración de quienes no poseen dicha formación (Abogados e Ingenieros).

El aprendizaje se divide en tres etapas: a) en la primera fase (previa a la sesión) el alumno afianzará conceptos de la contabilidad financiera a través de una Nota Técnica (adjunta en la Teaching Notes); b) en la segunda etapa durante la sesión el participante interactúa con colegas y profesor a través de 15 movimientos contables con relevante impacto en los estados financieros. Y finalmente, en la etapa final del proceso de enseñanza, c) el candidato descubre que un análisis financiero superficial puede llevar a profundas equivocaciones directivas, pero que a través del Análisis de la Ingeniería Financiera Marginal podrá evitar caer en la trampa de subestimación de las finanzas para el proceso de toma de decisiones directivas.

Case Synopsis

Anne y Hans eran dos profesionales alemanes (ella Ingeniera Industrial y el Médico), quienes habían desarrollado sus carreras profesionales durante más de 40 años en una pequeña comunidad de ascendencia Suiza (Colonia Suiza) en Uruguay. Jubilados ambos, deciden emprender un negocio de (a) Producción, (b) Importación y (c) Comercialización de juguetes artesanales, invirtiendo para ello USD 23.000 a fines del año 2004.

Confiados en que la ubicación estratégica equidistante a una hora de ambas capitales de Argentina (Buenos Aires) y Uruguay (Montevideo) les ofrecería un mercado de 10 millones de habitantes: su estrategia de nicho estaba focalizada en pequeños modelos de trenes de madera. Dos años más tarde a la puesta en marcha de la empresa su sobrino evalúa invertir en el emprendimiento, pero al analizar los números alerta a los dueños que la situación financiera es grave, y que no podrían pagarle el 20% de retorno anual que habitualmente requería para sus inversiones.

Anne & Hans muy preocupados deciden pedir ayuda a un joven MBA *(el participante del curso)* para dilucidar la situación económica de la empresa, a la vez que esperan de este la elaboración de una propuesta de inversión viable para su sobrino.

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, Quincy, MA, October 25-27, 2012. Contact person: Manuel Pereyra Terra, Visiting Scholar at ORT Uruguay University, Campus Pocitos. Bvard. España 2633 Ph.: (598) 27071806 Montevideo, Uruguay. manuel.pereyra@iese.net

UN TECHO PARA CHILE 2010: EL DESAFÍO DE SEGUIR CRECIENDO

Ismael Oliva, Universidad de Chile

Case Objectives and Use

Este caso se puede usar en cursos de administración general en donde se quiera mostrar toma de decisiones aplicadas a organizaciones sociales. En cursos de creación de nuevos negocios es muy útil para mostrar toma de decisiones en organizaciones Social-Empresarial. Esta dirigido a alumnos de pregrado en negocios.

Case Synopsis

El caso "Un techo para Chile" muestra una organización Empresarial-Social, cuyo objetivo primario era entregar a las personas más pobres de Chile una vivienda digna. En su nacimiento se estableció como objetivo erradicar los campamentos en Chile, a través del proyecto "2010 sin campamentos". Este modelo social fue tan exitoso que la organización logró exportarlo a 18 países en Latinoamérica. De esta manera "Un techo para Chile" se había convertido en una "marca" reconocida a nivel nacional y se expandía internacionalmente.

La marca "Un techo para Chile", era asociada a la construcción de viviendas, pero su estrategia había evolucionado completamente en el 2010. A partir de ese año ya que no se construían viviendas, sino que se creaban barrios, donde la gente pudiera vivir en casas definitivas de manera digna y con posibilidades de surgir dentro de la sociedad a través de programas de habilitación social.

En el año 2010 las metas impuestas por la organización estaban llegando a su fin y el Presidente Ejecutivo calculaba que en 3 años no deberían haber campamentos en Chile, lo que hacia pensar que al cumplirse los el objetivos de la organización, esta se terminaba como tal.

El Caso muestra del Presidente Ejecutivo de la organización frente a la opciones, de darse por satisfecho al cumplir con los objetivos y por lo tanto cerrar la organización, o seguir creciendo. Si elegía el crecimiento, se preguntaba ¿cómo debía crecer "Un techo para Chile"?. Sabía que el posicionamiento de la organización hasta ese momento era excelente pero estaba asociado exclusivamente a viviendas y barrios, y por lo tanto restringía las opciones. ¿Podría definirse un nuevo objetivo organizacional?.

El caso se sitúa en Chile en el año 2010, en el área de Social- Empresarial. Muestra diferentes partes separadas por subtítulos:

-Los actores
- La evolución de "Techo para Chile"
- Organización de la organización (cultura, Marketing, Financiamiento)
- La decisión
- Anexos

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, Quincy, MA, October 25-27, 2012. Contact person: Ismael Oliva, Diagonal Paraguay 257 Oficina 1006 Santiago, CHILE Santiago, 8320000, Tel: 029783358, ioliva@unegocios.cl

CORPORATE GOVERNANCE TRACK – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, ABIGAIL ADAMS

Track Chair: Marlene M. Reed, Baylor University**,** marlene_reed@baylor.edu

Session Chair: John Lawrence, University of Idaho, jjl@uidaho.edu

An Accident between Navy Minesweeper and Container Carrier. Aloud Personal Reflection to Avoid Scale of Commitment and Emotional Decisions Supremacy
Manuel Pereyra, Universidad de San Andres, Argentina, manuel.pereyra@iese.net

AIG and General Re: Helping One Another or Reinsurance Scheme
Mindell Nitkin, Simmons College, nitkin@simmons.edu
Susan Hass, Simmons College
Priscilla Burnaby, Bentley University

Corporate Governance in a Global World: Explosive Board Challenge When National Standards Conflict
Donna Hamlin, Intrabond Capital U.S., Inc. and Cal State East Bay, donna.hamlin@hamlinharkins.com

Goldman Sachs
Randall Harris, Cal State University, Stanislaus, raharris@csustan.edu

John Chambers, CISCO, and Its Internal Governance Systems
Debapratim Purkayastha, IBS-Hyderabad, India
Vijaya Narapareddy, University of Denver, vnarapar@du.edu

Zynga
Alan Eisner, Pace University, aeisner@pace.edu
Eric Engelson, Pace University
Dan Baugher, Pace University

AN ACCIDENT BETWEEN NAVY MINESWEEPER AND CONTAINER CARRIER. ALOUD PERSONAL REFLECTION TO AVOID SCALE OF COMMITMENT AND EMOTIONAL DECISIONS SUPREMACY

Manuel Pereyra Terra, University of San Andrés – Argentina

Case Objectives and Use

The objective of this case is to present and test Prospect Theory (Kahneman D. & Tversky A. (1979)). Economics of Corporate Competition and Game Theory, Nash Equilibrium and Zero Sum Game can also be tested during the analysis. The case fosters personal reflection to avoid Scale of Commitment Traps. It also prevents Emotional Decision supremacy at the expense of rationality. The discussion will also reveal how MBA students approach the analysis, adopt and defend their positions during discussion, and how they achieve an agreement in different cultures.

During the session, a student jury will be formed to conduct the judgment. The discussion will also be useful to evaluate concepts of consistency in: Strategy Analysis and Implementation, Organization Culture, and Vision and Values.

Case Synopsis

The case describes the reasons, outcome and consequences of a maritime accident that occurred in 2000 between a 516-ton minesweeper from Uruguayan National Naval Prefecture (ROU Valiente) with a 15,000-ton Panamanian flag container vessel (Skyros). The accident occurred at 4:00 a.m. in the winter month of August in the Atlantic Ocean. The Valiente sank in eight minutes and 11 of the 24 Uruguayan marines died in the accident.

Two days after, the press published a story stating that people on two nearby fishing boats heard the crew of the Valiente desperately shouting to the freighter to change her course, but the crew of the Skyros replied that they would not change course. The vessels collided in open water.

The accident resulted in the resignation of the Minister of Defense, the dismissal of the General Navy Commander, the prosecution of three officers from the Valiente as well as the captain of Skyros. At the same time, compensation provided to the families reached $100K instead of the $16 million initially requested.

On the other hand, since the country's political forces were divided, the accident became a political fight between traditional political parties and a strengthened socialist coalition. With all these battle fronts: Who will pay for the damages? How will each agent handle the crisis? Is it possible to achieve an agreement before the trial starts? How can you keep your life with death on your shoulders?

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, Quincy, MA, October 25-27, 2012. Contact person: Manuel Pereyra Terra, Saint Andrews University. Av. Sucre 1863 P13, ZIP 1428. Ph: (+54911) 6408-6778, Buenos Aires, Argentina. manuel.pereyra@iese.net

AIG AND GENERAL RE: HELPING ONE ANOTHER OR REINSURANCE SCHEME

Susan Hass & Mindy Nitkin, Simmons College
Priscilla Burnaby, Bentley University

Case Objectives and Use

Every day firm management and employees make decisions that have implications for a broad set of firm stakeholders including uninvolved managers and employees, shareholders, and the communities in which the companies operate. In this case, securities fraud was committed against shareholders by a relatively small group of senior executives at two major firms Given its ethical overtones and the lack of recognition of wrong doing by the parties to the transaction, this case provides the opportunity to read professional codes of ethics (such as the AICPA Code of Ethics) and use them as a framework for decision making. This case provides an opportunity for understanding when circumstances may exist for perpetrating fraud, for understanding the intersection between the law, codes of ethics, and personal ethical behavior and for understanding the importance of personal integrity and of finding a voice to say no when asked to compromise personal integrity. The case was written for business school courses in accounting, governance and accountability, and business ethics.

Case Synopsis

Maurice Greenberg was AIG's CEO in 2000 when he asked the CEO of General Re, Ronald Ferguson, to structure a reinsurance contract that would result in AIG being able to record added loss reserves to shore up a recent $59 million decrease in the reserves and to cover additional impending anticipated decreases in the reserves. Based on the request of their respective CEOs, seven individuals, Milton from AIG and Ferguson, Graham, Garand, Monrad, Napier, and Houldsworth from Gen Re, structured a deal by using a complex set of transactions which involved a number of subsidiaries of both firms, some of which were US based while others were international. As structured, the deal provided two $250 million transfers of loss reserves, which together resulted in a $174 million increase in AIG's loss reserves. The reported increases were lauded by financial analysts as proof that AIG was performing well.

The individuals who constructed the deal created a paper trail to document the transactions. The documentation implied that General Re had instigated the deal thereby protecting AIG from suspicions that the deal was their idea. The deal was also accompanied by back room secret understandings about payments and risk transfers. Discovery of the deal by regulators in 2004 resulted in estimated losses of between $550 and $600 million in AIG's market value. The discovery raised questions about securities fraud, governance, oversight, and ethics.

The authors developed this 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, Quincy, MA, October 25-27, 2012. Contact person: Mindy Nitkin Simmons College School of Management, 300 The Fenway, Boston, MA 02115 617-521-2391, nitkin@simmons.edu

CORPORATE GOVERNANCE IN A GLOBAL WORLD: EXPLOSIVE BOARD CHALLENGE WHEN NATIONAL STANDARDS CONFLICT

Donna Hamlin, Cal State University East Bay

Case Objectives and Use

The case outlines the current, contentious governance issue when two national governance regulators conflict. The increase of multinational businesses raises a new challenge for board directors facing compliance issues in cross-national regions. Governance codes and laws differ between the U.S. and China. While the U.S. SEC has accepted slightly more than 300 China-based companies onto its exchanges recently – via reverse mergers and IPOs – it now struggles with how to apply its laws to these companies in the face of conflicting laws within China. The case outlines a recent corporate situation and presents yet a new company board facing the same situation. The board must determine how to exercise its governance responsibility in the face of conflicting governance requirements. Almost any choice it makes carries severe consequences to its shareholders, stakeholders, employees, professional auditors and board directors. The case compels readers to consider the new risks for directorship, to debate options for effectively handling the situation and to discuss what forum is needed to resolve global governance issues.

Case Synopsis

The US SEC disclosed in May, 2012, it is investigating a China-based company on suspicion of accounting fraud. It requested Deloitte Touche Tohmatsu CPA, Ltd. of Shanghai, the company's accounting auditor, to turn over work papers for its investigation. The auditing firm declined, explaining it is prohibited from doing so under Chinese law. The China Securities Regulatory Commission argues such records are state secrets, protected by national sovereignty. The corporate board and accounting firm are caught in a regulatory squeeze. Whichever side they may satisfy will subject them to penalties by the other, up to and including prison sentences.

Full details of the first company confronted by this – Longtop Financial Technologies – are presented, along with facts about the ongoing legal battle between Deloitte and the US SEC regarding rights to requested documents under both SOX and Dodd Frank regulations. Directors of a second company – hit with same issue – must confront this challenge: What should it do? How can it demonstrate governance accountability in the face of internationally-conflicted laws? How can a board protect the company and its stakeholders from this complex situation?

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, Quincy, MA, October 25-27, 2012. Contact: Donna Hamlin, 3 Oakvale Avenue, Berkeley, CA 94705, 510-647-5089, donna.hamlin@intrabondcapital.com

GOLDMAN SACHS

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 Goldman Sachs and draw conclusions about the effectiveness of its subprime mortgage strategy.
- Assess the firm's board of directors according to commonly accepted best practices for corporate governance.
- Consider Goldman Sachs' risk management culture, practices and procedures and draw conclusions regarding its effectiveness during the subprime mortgage crisis.
- Outline several ethical frameworks for evaluating Goldman Sachs' possible conflict of interest during the subprime mortgage crisis and contrast the conclusions drawn from these various theoretical frameworks.
- Summarize the options available to David Viniar as he appraises Joshua Birnbaum's e-mail and make a cogent argument regarding both what David Viniar, the board of directors and the firm should do next.

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

Case Synopsis

On August 21, 2007, David Viniar, Chief Financial Officer of Goldman Sachs, received an e-mail from a trader in Goldman's Mortgage Department. In the e-mail, addressed also to Goldman Co-Presidents Gary Cohn and Jon Winkelreid, Joshua Birnbaum outlined a proposal for the firm to move from a net short position in subprime mortgage assets to a net long position. Birnbaum claimed that the net long position would not only be profitable but also reduce Mortgage Department and firmwide risk. This proposal came at a critical time for the subprime mortgage markets in the U.S. and around the world. Subprime mortgage originators such as New Century had filed for bankruptcy. The turmoil had also spread to global markets. Goldman Sachs, unique among New York investment banks, had anticipated the downturn in the subprime mortgage markets and had positioned themselves to profit from the meltdown. Now, at a critical juncture, traders on the front lines of the subprime mortgage markets wanted to reverse Goldman's net short position and go net long. David Viniar knew that the decision to go long could not be taken lightly and would have major implications for the firm, the firm's overall levels of risk and possibly the firm's survival. Goldman's board of directors and key board members had been monitoring the firm's subprime exposure and would likely want to be consulted regarding such a consequential decision.

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, Quincy, MA, October 25-27, 2012. Contact person: Randall Harris, California State University, Stanislaus, One University Circle, Turlock, CA, 95382, 209-667-3723, RAHarris@csustan.edu

JOHN CHAMBERS, CISCO, AND ITS INTERNAL GOVERNANCE SYSTEMS

Debapratim Purkayastha, IBS-Hyderabad, India
Vijaya Narapareddy, University of Denver

Case Objectives and Use

This case is about the debate raging among investors and industry observers about Cisco's CEO, John Chambers, his performance, and corporate governance in the boardroom. The case focuses primarily on the role of the board of directors, the board's relationship with the CEO, CEO performance evaluation and termination, and the board's obligations to the shareholders. . It has been written to facilitate classroom discussions for MBA/MS-level students as a part of their Corporate Governance curriculum. The case will help students to understand the role of the board of directors and its relationship with the CEO; study the internal governance system of Cisco with special emphasis on the operating governance framework; discuss and debate the performance of John Chambers, his strategy, and emphasis on management through committees; understand issues related to the board's obligations and accountability to the shareholders; and discuss and debate the decision that the board of directors at Cisco should take with regard to John Chambers' future in the company.

Case Synopsis

Under John T Chambers' 16-year tenure as CEO, Cisco grew from about US$1.2 billion to over US$40 billion in revenue, and from US$410,456 to US$7.8 billion in net income. Chambers was considered a celebrity CEO, one of the most revered executives in the history of the technology industry. Yet, in 2011, many shareholders of Cisco as well as a few industry observers demanded that Chambers, who was also the Chairman of the board of directors of Cisco since November 2006, be fired. They contended that for more than a decade Chambers had failed and that Cisco's was a dead stock – languishing since the Dotcom bubble burst. In May 2011, Cisco's stock price was around US$17, about where it was in December 2000. They claimed that Chambers strategy and governance structure that he had put in place confused employees, slowed down decision making, led to exodus of key executives, and resulted in Cisco losing market share in its core businesses. Some even said that its management structure, based on councils and boards, was aimed at consolidating the power at the top and delaying the emergence of a successor to Chambers. Should John T. Chambers continue in his role as CEO and Chairman of Cisco's Board?

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 case synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012. Contact person: Debapratim Purkayastha, IBS-Hyderabad, Donthanapally, Shankarapalli Road, Hyderabad-501504, AP, India; debapratimp@gmail.com

ZYNGA

Alan B. Eisner, Dan Baugher & Eric Engelson, Pace University

Case Objectives and Use

This case can be used to help students understand how the ethical orientation of leadership is a key factor in determining corporate culture, help students understand the impact of a leader's actions on the outlook of the entire organization, and to discuss the impact of going public, and how this may change the business operations of an organization. The case was written for a business school undergraduate course in business strategy.

Case Synopsis

Zynga, located in San Francisco, California has become a dominant player in the online gaming field, almost entirely through the use of social media platforms. To exemplify Zynga's prominence, Facebook, which this past year had revenues exceeding $3.7 billion, was reported to have earned roughly 12 percent of that revenue from the operations of Zynga's virtual merchandise sales. No other direct competitor is close to this revenue lead. However, while Zynga's financials may be impressive on paper, the CEO's demeanor and decision-making are what seem to be more concerning. Time and time again Mark Pincus has been accused of patent and copyright infringement, poor company culture, lack of respect for fellow employees, and disregard for the end consumer, being solely focused on revenue generation. Many of Zynga's competitors, displeased with these actions, have begun to show it in the form of litigation. Agincourt, a plaintiff of a recent lawsuit brought to Zynga, was quoted saying "Zynga's remarkable growth has not been driven by its own ingenuity, rather it has been widely reported that Zynga's business model is to copy creative ideas and game designs from other game developers and then use its market power to bulldoze the games' originators."

Zynga's virtual games give the opportunity for constant build-up and improvements, offering the user virtual goods and services to increase their gaming experience. These items can be purchased using a credit card, and are often needed in the games in order to accomplish fast progressions. These goods are often advertised throughout the games, and entice you by offering price cuts for larger purchases. On top of its lucrative business model selling virtual goods and advertisements, Zynga also recently raised much capital, approximately $1 billion, during its initial public offering when it began trading on NASDAQ in December 2011.

As compared to other game developers with games present on the Facebook platform, Zynga ranks first in market share at about 39 percent, first in revenue generation at over $500 million, 38 percent of daily users, and 153 million monthly users, roughly 18 percent of all of Facebook's users. On July 1, Zynga filed with the SEC with intentions of raising up to $1 billion in its IPO, and began trading on NASDAQ December 16, 2011.

However, Zynga is not the only virtual gaming company striving for this degree of success. In fact, there are many others, in what currently seems to be one of the fastest growing industries. The capability to create these games is widespread. The creativity, innovation, and first to market are the grounds in which competing companies challenge each other. Consequently, when all competitors are after the same audience, you can be certain that the industry is one that is prone to a significant amount of head-butting rivalry. If these lawsuits and other ethical issues continue to arise for Zynga as often as they have been, Zynga could face harsh difficulties of achieving long-term success with such a poor choices and operations.

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, Quincy, MA October 25-27, 2012. Contact person: Alan B. Eisner, Pace University, 1 Pace Plaza, W-427, New York, New York, 10038, aeisner@pace.edu

CORPORATE GOVERNANCE TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, ABIGAIL ADAMS

Track Chair: Marlene M. Reed, Baylor University, marlene_reed@baylor.edu

Session Chair: Tupper Cawsey, Wilfrid Laurier University, tcawsey@wlu.edu

The American Association of Insurance Professionals
Karen Boroff, Seton Hall University, karen.boroff@shu.edu
Nanci Morris, New England Retirement Consultants, LLC
Robert Ballantyne, Ballantyne and Associates

Coming Full Circle: Leadership and Governance at Indian Bank
Kanchan Mahadev, Indian School of Business, kanchan_m@isb.edu

If We Build It They Will Come: The Role of Governance in Expansion Decisions at Crandall University
Robert MacDonald, Crandall University, robert.macdonald@crandallu.ca
Heather Steeves, Crandall University

Research in Motion (Rim): Governance at Risk?
Yee Ching Lilian Chan, McMaster University, ylchan@mcmaster.ca
Horng-Tzu Hao, McMaster University

Watson Children's Shelter
Michael Harrington, University of Montana, michael.harrington@business.umt.edu
Bambi Douma, University of Montana
Jeffrey Shay, Washington & Lee University

THE AMERICAN ASSOCIATION OF INSURANCE PROFESSIONALS

Karen E. Boroff, Seton Hall University
Nanci D. Morris, New England Retirement Consultants LLC
Robert J. Ballantyne, Ballantyne and Associates

Case Objectives and Use

The first objective of this case is for graduate level students to understand both the traditional form of board governance and Policy Governance®. From this understanding, the case's second objective is to have students explore the challenges that a nonprofit membership organization and its governing board face from the high turnover of its executive directors, evaluating the degree to which the organization's governance structure and its board contributed to human resource management and operational difficulties.

Case Synopsis

This case centers itself on the American Association of Insurance Professionals (AAIP), a nonprofit organization located in New York City, NY, that changed its board governance structure and at the same time suffered a traumatic event. At the outset, the reader is presented with a discussion between AAIP's executive director (Wade Stepple) and the AAIP's board president (Diana Tobyn), taking place in 2009. She notices a significant difference between AAIP's budget and actual expenditures. The case flashes back to the late 1990s. The reader learns that in 1999, AAIP moved from a traditional board governance structure to Policy Governance® (PG). The case explains PG, contrasting it with traditional board governance. It presents the reasons why AAIP sought to change its governance structure to PG and how AAIP subsequently implemented it. PG implementation was impacted by several factors, including the events of September 11, 2001. In the years that followed, AAIP experienced tremendous turnover at the executive director level. The reasons for this turnover were rooted in governance and human resource factors. The case is most appropriate to be used to explore board governance issues, especially as one seeks to align governance structures with the organization to which it is attached. The case can also be used to explore issues in human resource management. The case confronts the reader with the question: "How do boards, given their obligations as fiduciaries, hold themselves accountable for their hiring decisions."

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, Quincy, MA, October 25-27, 2012. Contact person: Karen Boroff, Stillman School of Business, Seton Hall University, South Orange, NJ 07079, 973-761-9597, karen.boroff@shu.edu

COMING FULL CIRCLE: LEADERSHIP AND GOVERNANCE AT INDIAN BANK

M. Kanchan, Indian School of Business

Case Objectives and Use

The case aims to show and understand the importance of the Board functions in governance and its responsibility toward its stakeholders. It also attempts to emphasize the role of independent directors, audit committees in a proactive board, and the control processes including internal auditors reporting directly to the audit committee. The students need to understand the importance of top management participation and accountability in the governance of an organization and the importance of well laid down internal checks and policies to ensure continuing profitability. *The instructor may focus on the need for transparency, accountability and responsibility as hallmarks of good governance which would enhance the organizational culture.* The case is designed to be used in a graduate-level course in Business Ethics and Corporate Governance. The case may be positioned soon after the topic internal corporate governance control mechanisms.

Case Synopsis

The case documents the turnaround story of Indian Bank from mid-1990s to mid-2011, with a particular focus on corporate governance. Indian Bank was one of 20 public sector banks with a majority ownership by the Government of India. The bank was near bankruptcy in 1995 losing significant money every month and was under the scanner of Reserve Bank of India and the Government. It documents the predicament faced by the management caused by the erosion of its networth. The case presents the governance structure existing in the year 2000 as well as the changes made during the subsequent years in their leadership, board structure, operational activities and human resource management. It raises several issues for class discussion, including the role of the board, board composition and structure, the power of the top management (Chairman and Managing Director, Nominee and Executive directors), the merits and demerits of separation of the chairman of the board and the CEO, as well as the board interaction processes with the management. The goal of the case is to highlight the need for best practices in an organization for long term sustainability and need for implementing appropriate practices that advance good governance. Case A is set to permit the students some idea of the areas of misgovernance and the method adopted for the restructuring. It would reveal the gaps in the regulation and need for changes in legislation. Case B presents the current picture of its achievements due to adherence to 'Best Practices.'

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, Quincy, MA, October 25-27, 2012. Contact person: M.Kanchan, Indian School of Business, Hyderabad, India-400 032, kanchan_m@isb.edu

IF WE BUILD IT THEY WILL COME: THE ROLE OF GOVERNANCE IN EXPANSION DECISIONS AT CRANDALL UNIVERSITY

Robert A. MacDonald & Heather Steeves
Crandall University

Case Objectives and Use

The narrative traces the history of the adoption of the Carver model of board governance by a private university and examines the role played by the Board in a critical capital expansion decision in 2010. With a focus on the application of the policy governance model in a not for profit organization and the development of objective decision making criteria in light of identified goals, objectives, and available resources readers are invited to consider the roles and responsibilities of board members both corporately and individually, and to evaluate the difference between fulfilling the mandate to govern and meddling in the affairs of management. The case is recommended for use in courses in Corporate / Not For Profit Governance and Strategic Management / Business Policy at the senior undergraduate, graduate, or executive levels.

Case Synopsis

During the first decade of the 21st Century Crandall University, a private Christian liberal arts university in Moncton, NB, Canada had experienced significant growth in terms of enrolment and governance structure. If We Build It They Will Come: The Role of Governance in Expansion Decisions at Crandall University examines the dilemma faced by one member of the University's Board of Governors as he seeks to determine how to deal with decisions made by the Board that he believes are not in keeping with the requirements of sound policy governance.

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, Quincy, MA, October 25-27, 2012. Contact person: Robert A. MacDonald, Faculty of Business Administration, Crandall University, Moncton, NB, Canada E1C 9L7, 506.858.8970, robert.macdonald@crandallu.ca

RESEARCH IN MOTION (RIM): GOVERNANCE AT RISK!?

Yee-Ching Lilian Chan & Horng-Tzu Hao
McMaster University

Case Objectives and Use

The primary objective of the case is to study RIM's governance structure to learn about governance practices of a publicly listed company and to identify elements of good corporate governance practice. Based on a management-initiated internal review, RIM undertook a reorganization of its board structure in 2007. It was under pressure again, this time from institutional shareholders, to re-examine its governance structure in July 2011. Thus, the objectives of this case are to evaluate the changes in RIM's board structure from 2007 to 2011 and make recommendations to RIM's board governance structure as stipulated in the agreement between RIM and Northwest & Ethical Investments LP (NEI).

This case can be used in an advanced accounting course which covers corporate governance at both the undergraduate and graduate level, such as a Master's program in accountancy.

Case Synopsis

Institutional investors were concerned about RIM's governance structure in 2011 not because of non-compliance with regulations or accounting errors, but because of the drastic fall of the company's share price from $68.92 in February to about $20.00 in October 2011, which finally hit the lowest level of $12.52 on December 20, 2011 since July 2004. 2011 had been a challenging year for RIM as its launch of the PlayBook was not as successful as compared to Apple's iPad 2, and there was increasing competition from Apple's iPhone 4S and other smartphones using the Android platform. RIM was charged with a lack of value creating strategies. Departure of senior executives since summer 2011, and service disruption in October 2011 were other problems facing RIM. Apart from these strategic and operational issues, institutional investors questioned the dominance of executives on the company's Board and asked for a split of the Chair and Co-CEO roles.

Earlier in July 2011, to avert a showdown with shareholders at the Annual General Meeting, RIM made an agreement with NEI and established a committee of independent directors "to study its board structure, the merits of a lead director versus a chair, and the 'business necessity' for the company's co-CEOs to hold 'significant' board-level titles". Thus, the committee of independent directors was tasked with the mandate to make recommendations to RIM's board governance structure as demanded by NEI in a report due January 31, 2012.

The authors developed the case for class discussion rather than to illustrate 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, Quincy, MA, October 25-27, 2012. Contact person: Yee-Ching Lilian Chan, DeGroote School of Business, McMaster University, 1280 Main Street West, Hamilton, ON L8S 4M4, Canada, 905-525-9140 ext. 23974, ylchan@mcmaster.ca

WATSON CHILDREN'S SHELTER

Michael V. Harrington & Bambi Douma, University of Montana
Jeffrey P. Shay, Washington & Lee University

Case Objectives and Use

This case is intended for undergraduate courses or modules in corporate governance, non-profit management, and/or strategy. After reading and discussing this case, students should have a better understanding of strategic flexibility with an application to a non-profit organization, how changes in the external environment can affect an organization, the role of the Board of Directors in decision making, and see this as an example of business-like decision-making processes in a non-profit organization.

Case Synopsis

Watson Children's Shelter (WCS) is a private, independent, charitable non-profit organization located in Missoula, MT, providing emergency shelter to individual children. WCS was a licensed emergency care provider, offering a safe, nurturing environment for children who were victims of abuse, neglect, abandonment or family crisis. WCS cared for victims of physical, sexual, and emotional abuse and children who have been neglected or abandoned. Many of the children arriving at the shelter were severely emotionally disturbed or learning disabled. Other children arrived as victims of secondary abuse, coming from situations where they observed domestic violence, substance or sexual abuse. It was founded in 1977 and has been under the leadership of Fran Albrecht since 1997. Albrecht has an excellent reputation as a leader and manager of this non-profit.

It was June 2011 when Albrecht was faced with a tough operational situation. WCS and its Board of Directors had gone through a time-consuming due diligence process, which led them to the decision to expand their facility. Approximately a year after the second facility was finished, placements of children decreased dramatically; where WCS had been turning away more than 2 children per week, it now had excess capacity in each facility and even closed one facility part of the time. Albrecht's research into the decreased placements led her to a referring agency decision to make a change in philosophy - it was now taking a "family preservation" approach rather than referring directly to an emergency facility like WCS. It was a case of Albrecht and her Board having seemingly done everything right and then being blindsided by a decision made by an external constituent. She was concerned about the public perception and the impact on her organization and the Board members. She knew WCS had to quickly adapt, but she was not certain which alternative to take.

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, Quincy, MA, October 25-27, 2012. Contact person: Michael Harrington, School of Business Administration, University of Montana, 32 Campus Drive, Missoula, MT 59812, 406-243-4663, michael.harrington@business.umt.edu

FINANCE & ECONOMICS TRACK – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 – 11:00 AM, SALON A

Track Chairs: Hugh Grove, & Tom Cook, University of Denver

Session Chair: Tom Cook; tcook@du.edu

American Solar, Inc.: An Innovative Solar Start Up
Susan White, University of Maryland; suwhite@rhsmith.umd.edu
Karen Hallows, University of Maryland

Apple, Inc. Finance Case
Ray Lopez, Pace University; rlopez@pace.edu

County Line Markets: Real Options and Store Expansion
Tom Cook, University of Denver; tcook@du.edu
Lou D'Antonio, University of Denver
Ron Rizzuto, University of Denver

Sun Microsystems Japan: A Difficult Situation to Hedge
Keith Sellers, University of Denver; keith.sellers@du.edu
Dustin Bradford, Div. Cap. Fund

AMERICAN SOLAR, INC.: AN INNOVATIVE SOLAR START UP

Susan White & Karen Hallows
University of Maryland

Case Objectives and Use

This case highlights the rationale for a hotel chain to install solar thermal roofs on ten of its facilities and the financial analysis utilized to explore this opportunity. The objective is to explore reasons why it would be financially beneficial for a hotel chain to install solar thermal roofs and to use assumptions and analytic techniques to justify such a decision. Specifically, the case provides students with an opportunity to:

- explore the difficulties of a start up business
- look at how a small firm can create a market in a big industry
- calculate the net present value and rate of return of a capital budgeting project
- calculate the difference financing can make to the value of a project
- calculate and analyze the effects of federal tax incentives and accelerated depreciation

This case could be used at the end of an introductory finance class or in an advanced finance class, for either undergraduate or MBA students. The instructor should have lectured (or the students have from prior courses) information about calculating net present value, determining what cash flows are relevant and how to incorporate financing costs and benefits into a capital budgeting decision. If used in an introductory class, the instructor can provide students with spreadsheets with more or less information as desired and ask students to fill in the remaining information. Advanced students would be expected to create the project spreadsheets on their own.

Case Synopsis

American Solar was a small Virginia start up, providing firms with solar thermal energy though new roofing installations. The firm's owners, John Archibald and Kathryn McGeehan, wanted to sell their solar thermal roofing as cost effective systems, not dependent on tax credits to make them economical as is the case with solar photovoltaic electric (PV electric) generation. They were a small niche in an already niche market and were working to prove that their system could stand alone in energy efficiency. They were battling the high upfront cost of a solar roof and working to sell the long term energy efficiency that solar thermal roofs provided. Kathryn and John have received interest from a hotel chain – Hanover Inns. If they can land this contract, it would be their largest to date. They wanted to prepare a pitch, based on cost savings, that could help take them to a higher sales level.

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, Quincy, MA, October 25-27, 2012. Contact person: Susan White, RH Smith School of Business, University of Maryland, College Park, MD, 301-405-8700, suwhite@rhsmith.umd.edu

APPLE, INC. FINANCE CASE

Raymond H. Lopez, Pace University

Case Objectives and Use

The case allows students to identify and evaluate the firm's operational, working capital and financial management in rapidly developing technologically challenging consumer and business market environments. By analyzing and evaluating the firm's performance, in absolute as well as relative terms, students can appreciate how effective operational strategies can result in exceptional financial performance. Yet they may still be surprised by the firm's public market valuation levels, when compared with other firms that are performing at significantly lesser levels. Strategy, policy and execution are critical components of this case.

Case Synopsis

Over the last six years Apple sales had grown at an average annual compound rate of over 45 percent. In every product category the firm was increasing its market share. Profit margins were above industry averages and new product innovations continued to be brought to the marketplace with regularity. Consumer responses to those products were unprecedented. Yet the firm's common stock sold at modest price/earnings multiples of between 11 and 15, based on trailing twelve month earnings (TTM) and only 10 to 13 using forward earnings estimates.

By carefully examining and analyzing the firm's financial statements, and comparing them to select, peer companies, students will be able to evaluate some of the unique aspects of Apple's operational performance. While developing new products has been a core competency of the firm, especially over the last decade, its financial management has also been quite interesting. The goal to be achieved from completion of these exercises is to determine the sustainability of Apple's operational and financial strategies in the increasingly competitive markets in which management has chosen to enter and pursue.

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, Quincy, MA, October 25-27, 2012. Contact Person: Raymond H. Lopez, Lubin School of Business, Pace University, 1 Martine Avenue, White Plains, NY 10606, 914-422-4165, rlopez@pace.edu

COUNTY LINE MARKETS: REAL OPTIONS AND STORE EXPANSION

Thomas Cook, Lou D'Antonio & Ron Rizzuto
University of Denver

Case Objectives and Use

This case is intended for graduate and senior level courses in finance and accounting. This case focuses on issues related to capital budgeting and raises not only the traditional analytic issues associated with a capital budgeting case (i.e. cash flow determination and risk analysis), but also surfaces some key judgmental issues frequently encountered in capital projects. In particular, this case requires students to focus on the issues of project formulation and relevant benefit determination. This case provides sufficient exposure to the judgments required when 'sales erosion' is a significant issue in a capital project. In addition, this case allows the student to view capital budgeting in the context of a real options framework. By doing so, the student is made aware of the relationship between the traditional cash flow approach and the risk based options approach.

Case Synopsis

County Line Markets (CLM) needs to consider expanding one of its existing 67 Indiana based-stores to form a superstore. The key capital investment trade-off decision facing CLM is whether to replace its existing store now with a new, larger superstore. The case focuses on the store being evaluated by CLM at its Downtown Metro area location. Although the specific circumstances of each location are different, the analytical and judgmental issues facing CLM's management for the upgrade to a superstore are typical of the issues present at each location. The evaluation of the Downtown Metro area store will enable CLM to establish some evaluation guidelines and policies for its remaining stores.

The CLM store under evaluation is located in an area where the demographics, population, and competitive landscape have changed dramatically since the store was last remodeled. The Chief Financial Officer (CFO) Ron Winston thinks that it is premature to invest substantial sums of money in some existing locations because they are still in a state of flux and he feels it is better to wait until the market stabilizes before committing large amounts of funds to these markets. In addition, the CFO thinks that the Vice President of Operations Jerry Williams and the various store managers are making 'analytical errors' in their calculations as attempts to justify new superstores. Williams thinks that CLM needs to invest in advance of market changes. Williams also believes that Winston is not considering competitive developments in his analysis. That is the impact on the Downtown Metro area store if the competition moves to a superstore first.

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, Quincy, MA, October 25-27, 2012. Contact person: Lou D'Antonio, Daniels College of Business University of Denver, Denver, CO 80208, 303-871-2011, ldantoni@du.edu

SUN MICROSYSTEMS JAPAN: A DIFFICULT SITUATION TO HEDGE

Keith F. Sellers, University of Denver
Dustin T. Bradford, Dividend Capital Diversified Property Fund

Case Objectives and Use

This case provides all necessary information to understand the exposure faced by companies such as Sun as they operate in economic environments where transactions are carried out in multiple currencies. This case also describes methods used to mitigate or minimize the risk of loss due to this exposure, and introduces students to a host of issues faced by management in carrying out this program in a volatile economic environment. Finally, this case illustrates a situation where the application of hedge accounting rules requires significant judgment by management and auditors, with the company at risk of losing its privilege of qualifying to apply hedge accounting treatment to similar transactions in the future. The primary focus of the case is to let students research and apply relevant financial reporting concepts for hedge accounting, to understand the features of Sun's hedge accounting program and it's response to this particular situation that allowed it to maintain compliance within the guidance despite the technical error made.

Case Synopsis

In the fourth calendar quarter of 2008, Sun Microsystems ("Sun"), a publicly–traded US company that manufactured servers in the United States for sales worldwide, experienced a significant and unexpected downturn in business across many of its international markets. Sun's important Japanese subsidiary suffered the most significant setback, with sales for the quarter dropping 70% below forecast. Notwithstanding the impact this slowdown had on the business itself, the situation created a complicated problem for the company's finance and accounting teams, since the company had a sophisticated program in place to hedge foreign currency risks arising from anticipated sales in Japan. A key aspect of hedge accounting is that the company needs to document an "assessment of the expectation of effective offsetting of cash flows during the term of the risk being hedged." The abysmal performance of the Japan subsidiary during this period of worldwide economic distress caused a situation where Sun had significantly erred in its expectation of effective offsetting, and had at stake its ability to continue to qualify to apply hedge accounting.

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, Quincy, MA, October 25-27, 2012. Contact person: Keith F. Sellers, School of Accountancy, Daniels College of Business, 2101 S. University Blvd., Denver, CO. 80208-8932, 720-402-6248, keith.sellers@du.edu

FINANCE & ECONOMICS TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 – 11:00 AM, SALON A

Session Chair: Hugh Grove; hgrove@du.edu

Financial Restructuring at Famosa
Francisco L. Lubian, IE Business School; fco.lubian@ie.edu

Lehman Brothers & Bear Stearns: Any Financial and Corporate Governance Differences?
Hugh Grove, University of Denver; hgrove@du.edu
Tom Cook, University of Denver

Starbucks: Dividends, Repurchases or Lattes?
Presenter: Susan White, University of Maryland; suwhite@rhsmith.umd.edu

Tata Steel: Financing History
Vishwanath S R, TA Pai Management Institute; India srvishy@gmail.com;
Rajesh Haldipur, Independent, Mumbai, Karnataka, India
Kulbir Singh, Institute of Management Technology, India

FINANCIAL RESTRUCTURING AT FAMOSA

Francisco J. López Lubián, IE Business School

Case Objectives and Use

This case examines the subject of debt restructuring, focusing on the analysis of the potential viability and profitability resulting from the restructuring, including a subsequent sale of the company.

Case Synopsis

In mid-2009, Famosa CEO José de la Gándara decided that his company was facing a critical situation that would determine its future existence. The onset of the financial crisis in late 2007 had reduced sales and narrowed margins, and the company registered loss in the three years comprising the period 2007-2009. Forecasts for the end of the year indicated bankruptcy as the company's shareholders' equity would be in the red.

José de la Gándara was aware that, in addition to the recurring problem of liquidity brought on by the seasonal nature of its sales, the company had to deal with waning profitability and added financial pressure due to its high leveraging and its inability to meet scheduled debt payments (distress).

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, Quincy, MA, October 25-27, 2012. Contact person: Francisco J. López Lubián, IE Business School, Spain, C/ Castellón de la Plana, 8. fco.lubian@ie.edu

LEHMAN BROTHERS AND BEAR STEARNS: ANY FINANCIAL AND CORPORATE GOVERNANCE DIFFERENCES?

Hugh Grove & Tom Cook
University of Denver

Case Objectives and Use

At the end of January, 2011, the Financial Crisis Inquiry Commission wrote in the report's conclusions: *"the greatest tragedy would be to accept the refrain that no one could have seen this coming and thus find nothing could have been done. If we accept this notion, it will happen again."* The Commission also concluded that the 2008 financial crisis was an "avoidable" disaster caused by widespread failures in government regulation, corporate mismanagement and heedless risk-taking by Wall Street. It found that the Securities and Exchange Commission (SEC) failed to require big banks to hold more capital to cushion potential losses and to halt risky practices and that the Federal Reserve Bank *"neglected its mission by failing to stem the tide of toxic mortgages."* This case shows how forensic accounting tools can be developed and applied to Lehman Brothers and Bear Stearns in 2008 when the former bank was allowed to go into bankruptcy while the latter bank was bailed out. The case was written for business school graduate case courses in finance and accounting.

Case Synopsis

A by-product of the 2008 financial crisis in the United States concerned Bear Stearns with market cap destruction of over $21 billion or 94%. One response to these market losses came from a Florida attorney who filed suit on behalf of a wealthy client who had invested in Bear Stearns' common stock. This Florida attorney then contacted Gordon Yale, a CPA and Master of Accountancy graduate, who had his own Financial Consulting and Forensic Accounting firm, Yale & Company, in Denver, Colorado. Before obtaining his graduate accounting degree, he had been an investigative reporter for several newspapers. Yale had completed his forensic accounting work for this attorney by December, 2009. After finishing his Bear Stearns report and reading the Financial Crisis Inquiry Commission report, Yale was intrigued about comparing Bear Stearns and Lehman Brothers since the Commission had also cited another avoidable failure, the inconsistent treatment by the federal government in helping to bail out Bear Stearns in March, 2008 but letting Lehman Brothers go into bankruptcy in September, 2008. He thought he might be able to develop additional tools for investigating financial risk in his financial consulting and forensic accounting practice by comparing Bear Stearns with Lehman Brothers.

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, Quincy, MA, October 25-27, 2012. Contact person: Hugh Grove, Daniels College of Business, University of Denver, 2101 University, Denver, CO 80208, 303-871-2026, mhgrove@du.edu

STARBUCKS: DIVIDENDS, REPURCHASES OR LATTES?

Susan White, University of Maryland

Case Objectives and Use

This case is intended for an advanced undergraduate or an MBA corporate finance elective. It should be taught after students have heard a lecture on dividends and share repurchases, or read about the subject. The case focuses on why a firm would initiate a dividend. As in the Starbucks case, the primary reason is a buildup of cash and a slowdown in growth, both experienced by Starbucks.

The objectives of this case include:

- Compare and contrast dividends vs. share repurchases as cash distribution vehicles for a firm
- Discuss the theory behind dividends and share repurchases, and use this theory to determine which choice is best for a firm

Case Synopsis

Starbucks has just issued its first dividend payment. Should Starbucks continue to grow the dividend? Should it continue its share repurchase program at the current level, or even step up that program? This case looks at why a firm, particularly a growing firm, would initiate a dividend. The case is written from the point of view of an analyst who must decide if the dividend initiation is appropriate for Starbucks at this time. In particular, this case looks at why firms pay dividends and/or make irregular or regular share repurchases. Starbucks fit the typical pattern for firms initiating dividend payments. The firm built up cash after its successful recovery from the 2008-9 recession. The firm found that it had fewer opportunities for growth, and in fact, closed a large number of stores in the years prior to the dividend initiation. While it had a substantial share repurchase program, it was ready to return some of its cash to shareholders. The case explores the pros and cons of each choice to determine which is right for Starbucks.

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, Quincy, MA, October 25-27, 2012. Contact person: Susan White, RH Smith School of Business, University of Maryland, College Park, MD, 301-405-8700, suwhite@rhsmith.umd.edu

TATA STEEL: FINANCING HISTORY

Rajesh Haldipur, Independent
Kulbir Singh, Institute of Management Technology, India
Vishwanath S R, T A Pai Management Institute, India

Case Objectives and Use

The case documents the issue of equity by a world scale steel company in India. Students are asked to evaluate the attractiveness of the offer and its timing apart from undertaking an analysis of the historical choice of securities.

The case can be used to teach 1) capital structure theories, 2) the thought process behind security issuance, 3) the dynamic nature of finance and the role of a modern CFO and 4) to build skill in valuation analysis.

The case can be taught in a Corporate Finance course to demonstrate the application of capital structure theories and steps in the execution of a financing strategy. It can also be taught in a course on Financial Markets or Security Analysis.

Case Synopsis

In January 2011 Tata Steel Ltd, a world size steel company in India and the flagship company of the $80b Tata Group, announced an issue of equity to the investing public. This was one of the many securities that the company issued during 2007-2011. The company would raise Rs 34,770m and Rs 33,850m from the issue at the higher and lower ends of the price band. The case opens with an analyst studying the company's financial condition with the objective of making an investment recommendation. Students are asked to evaluate the company's choice of securities and undertake an analysis of the present issue of equity.

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, Quincy, MA, October 25-27, 2012.

Contact person: Vishwanath S R, T A Pai Management Institute, Manipal-576104, Karnataka, India, srvishy@gmail.com

INTERNATIONAL BUSINESS / MARKETING / NOT-FOR-PROFIT TRACKS – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 6

Track & Session Chairs:
Josep Franch, ESADE Business School, josep.franch@esade.edu
Tom A. Buckles, Azusa Pacific University, tbuckles@apu.edu
Barb Stuart, University of Denver, bstuart@du.edu

Continental in Ukraine
Margarete Rosina, ESADE Business School
Josep Franch, ESADE Business School, franch.josep@esade.edu

Destination Unknown: Duncan Aviation in a Global Economy
Terrence Sebora, University of Nebraska-Lincoln
Elina Ibrayeva, University of Nebraska-Lincoln, elina.ibrayeva@gmail.com

Dashing Officers in International Logistic Mousetraps, or How to Ruin Golden Dreams in One Year
Vitally Cherenkov, Saint Petersburg State University, cherenkov@gsom.pu.ru

Elgourmet.com
Gustavo Calatrava, IAE Business School
Javier Silva, IAE Business School, jsilva@iae.edu.ar

Mauboussin Japan
Thierry Delécolle, Institut Supérieur du Commerce ISC
Ronald G. Kamin, Institut Supérieur du Commerce ISC, rkamin@iscparis.com
Béatrice Parguel, CNRS Researcher, Université Paris Dauphine

Samarkand Palace: Reviving the Carpet Wonderland
Syed Imran Saqib, Institute of Business Administration, ssaqib@iba.edu.pk

CONTINENTAL IN UKRAINE

Margarete Rosina & Josep Franch
ESADE Business School

Case Objectives and Use

The dilemma of the case is that Ukraine is a growth market and of high strategic relevance; nevertheless it presents a challenging market environment characterized by corruption, lacking law enforcement and political instability. The case illustrates that the entry strategies can be dependent on differences in the cultural, administrative and economic environment and deals with the complexity of doing business in post-communist markets (transition economies). The learning objectives are: to identify the main challenges of the business environment in transition economies; to become aware of the complexity of entering a market abroad, especially when facing differences within the cultural, administrative and economic dimensions; to examine the alternative entry strategies in foreign markets and discuss which one is more appropriate over another; and to analyze how the business environment can affect international marketing and influence the marketing strategies within a market.

Case Synopsis

Continental, a worldwide operating automotive industry supplier with leading position in the European tire market, was trying to take advantage of the high future growth potential in Eastern Europe. Eastern European markets were developing faster than other markets. The infrastructure was improving as well as the average income of the population, fueling the demand for high-quality cars and subsequently also for high-quality western tires. Ukraine was one of the largest and most promising markets and therefore of top priority for the company. Nevertheless, Continental had been struggling with the Ukrainian market for more than 15 years. Due to a challenging and still developing market system that was characterized by corruption, political instability, absence of law enforcement, lacking payment morale, complex import procedures and a large shadow economy, the company did not manage to establish a real local presence. So far, Continental was serving the market only indirectly through importers and did not have any influence on how importers brought the tires into the market, nor on how and at which prices they were selling them.

The decision to be taken was whether to take a more direct approach – i.e. through establishing a sales organization in the country – in order to better develop the market, have more control over the value chain and reach the growth targets set by the headquarter. Furthermore, the underlying question was whether geopolitical decisions would soon bring changes to the micro and macro environment in the country.

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, Quincy, MA, October 25-27, 2012. Contact person: Josep Franch, ESADE Business School, Av. Torreblanca, 59, 08172 Sant Cugat del Vallès, Spain. Tel. +34-93-280-6162. josep.franch@esade.edu

DESTINATION UNKNOWN: DUNCAN AVIATION IN A GLOBAL ECONOMY

Terrence Sebora & Elina Ibrayeva
University of Nebraska-Lincoln

Case Objectives and Use

This case follows the decision making process of Todd Duncan, Chairman of Duncan Aviation. He must decide whether or not to expand abroad, a contemplation fueled by the increasing globalization of the aviation industry. Uncertainty introduced by the economic recession, which has painfully impacted the aviation industry makes his decision more difficult. The case explains the fundamentals of the aviation maintenance, repair, and overhaul industry. Multiple potential overseas locations are explored. Recognition of the critical success factors in the MRO industry when evaluating the potential options is necessary to making a solid argument for what decision Todd should undertake.

Case Synopsis

Duncan Aviation operates in the aviation maintenance, repair, and overhaul (MRO) industry. Their main business of the firm is the servicing of corporate business jets through capabilities in airframe, engine, accessories, avionics, paint, interior, and more. Located in Lincoln, Nebraska, and in business since 1956, the company has grown to be the largest family-owned MRO business in North America.

Most business jets are registered and operated in the United States, but recently the industry has seen a greater portion of new jets each year being registered and operated abroad. International clients account for about 20% of Duncan's business but the company currently has no physical presence outside of United States. Duncan is interested in opening a repair station abroad but is uncertain of when and where.

The case discusses the state of MRO and business aviation industry as it affects Duncan and its competitors. The Federal Aviation Administration (FAA) sets strict laws that must be followed. Original Equipment Manufacturers (OEMs) provide business opportunities and control resources. Furthermore, the recent turbulent economical and political climates have had dramatic effects on flying time and repair demand, forcing Duncan to make the largest lay-offs in its history. It is amid uncertainty that Todd Duncan collects and reviews research data on criteria most pertinent to Duncan: OEM presence, client presence, labor laws, busiest airports and cost of living across potential locations in South America, Asia, and Europe.

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, Quincy, MA, October 25-27, 2012. Contact person: Elina Ibrayeva, College of Business Administration, University of Nebraska Lincoln, NE 68588-0491, 402-472-9433, eibrayeva2@unl.edu

DASHING OFFICERS IN LOGISTIC MOUSETRAPS, OR HOW TO RUIN GOLDEN DREAMS IN ONE YEAR

Vitally Cherenkov, St. Petersburg State University (Russia)

Case Objectives and Use

The case shows how a pair of non-skilled American and Russian companies tried to "skim" Russian market that offered unique opportunities of 1990's, but one of them, the Russian party, become bankrupt. This, despite the fact of exclusive opportunities of Russian market, shows how elementary ignorance and negligence can many times amplify business vulnerability. Later one of the Russian heroes of the present case said "*At that time we understood what does it mean "knowledge is power."* However, the main purpose of the case is to study not only common rules and main documents managing international trade technique but to study best practices and analyze typical failures. The case also shows that there are effective connections between ExIm techniques and international marketing concepts understood as tactic and strategic items, respectively. How to find a right seller/product/operation? How to design and manage terms and conditions of corresponding contracts? The case is to be supported by a collection of offers/contracts that have intentionally distorted clauses in favor of one of other contract party. Depending on the said collection and learning tasks the present case could be used in teaching at BA, MA, and MBA levels for many International Business courses focused on Logistics, Marketing, and Foreign Operations.

Case Synopsis

International companies have to pay more attention to international logistics items to avoid risks and increase their competiveness. In the beginning of 1990s the author worked as a consultant in favor of above said newcomers in international trading. The subject of this story about the joint and short-life international business is hidden in a multitude of errors and misconduct of the parties. It is known that any uncertainty in business could be interpreted as a possibility of high risk. Therefore, the skill of analyzing offers and contracts before their signing and executing is an element of risk management in international business. This case presents a set of international business errors (mainly of logistics nature) stemmed from a badly studied marketing environment as well as from a poorly designed contract. The courses of two unsuccessful contracts are described and analyzed in brief with help of tables where student's attention is focused on critical contract points where fatal errors could be found. Two offers are presented as corresponding Exhibits to give students options to assess market opportunities and redesign the said contract and revise the said critical points. The third offer in the Exhibits section serves as an example of the offer that is expected (by the author) to be rejected at the level of its preliminary marketing analysis. Conclusions and considerations derived as a result of the case analysis could be of interest for students and managers of companies on the way of internationalization. A set of additional offers/contracts helps to vary and multiply the case situation for different student teams.

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, Quincy, MA, October 25-27, 2012. Contact person: Vitally Cherenkov, Graduate School of Management, St. Petersburg State University, 190004, 2-4, Volkhovsky per., St. Petersburg, +7 812-323-456, cherenkov@gsom.pu.ru

ELGOURMET.COM

Gustavo Calatrava & Javier Silva
IAE Business School

Case Objectives and Use

This case aims at developing knowledge on: selecting, assessing and choosing potential markets, segmentation and positioning, value proposition formulation, comparison between the Hispanic market in the United States and the Latin American market, applying quantitative analysis to marketing, Comparing B2C and B2B marketing. It has been designed for use in introductory market courses in MBA programs.

Case Synopsis

In 2012, Alejandro Harrison, CEO of PRAMER, a producer and distributor of cable TV regional content in Latin America (except Brazil), knew PRAMER was a small company among the largest and a large company among the smallest. As smaller producers went out of business or were acquired by major companies (Turner, Fox, ESPN, etc.), PRAMER needed to grow and consolidate fast.

Growing was critical to ensure company survival. Growth paths were numerous, and so were restrictions on resources. Thus, deciding where and how to grow was essential for the future of the company. A possible alternative was to continue expanding in Latin America, focusing the marketing team on its development. Another option was to venture into the Hispanic market in the United States, a community with a high growth rate that was beginning to gain influence in the American market. Both options would involve leveraging its flagship channel Elgourment.com (EG.C), not only because it was the company's most successful channel, but also to profit from the current global gastronomic boom.

Harrison had to set a clear priority: should the company focus on expansion in Latin America, considering its privileged position, or should it enter without delay the "new "American market, where competition was already active? How should he implement this decision?

This case aims at developing knowledge on: Selecting, assessing and choosing potential markets, segmentation and positioning, value proposition formulation, comparison between the Hispanic market in the United States and the Latin American market, applying quantitative analysis to marketing, Comparing B2C and B2B marketing.

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, Quincy, MA, October 25-27, 2012. Contact person: Javier J. Silva, IAE Business School, Austral University- Mariano Acosta s/n Ruta Nac. 8 (B1629 WWA) Pilar – Buenos Aires - Argentina, jsilva@iae.edu.ar

MAUBOUSSIN JAPAN: THE INTERNATIONAL ENTRY MODE OF A FASHION LUXURY FRENCH JEWELRY FIRM

Thierry Delécolle & Ronald G. Kamin
Institut Supérieur du Commerce ISC-School of Management, Paris, France
Béatrice Parguel
Université Paris Dauphine, Paris, France

Case Objectives and Use

The case is designed for the latter portion of an international marketing or international business course. It can be analyzed at several levels, depending on the objectives of the instructor, the timing of the case in the international or marketing syllabus and the level of sophistication of the class in the use of quantitative metrics. Mauboussin Japan is ostensibly about analyzing the jeweler's product/market fit to emphasize the importance of international sales in the strategy of the firm; assessing opportunities in foreign markets (in particular, Japan) with respect to Mauboussin's own strengths and weaknesses; and finally, making strategic decisions about the extent of the firm's involvement and its choice of its entry mode in Japan. On the analytical level, the student should be able to identify the immediate issues, determine the market opportunities through a comparative analytic approach, and express a bottom-line judgment about the most suitable course of action. The theoretical concepts of the case specifically deal with making strategic decisions and designing the international marketing program; i.e., transferring strategy through the elements of the marketing mix together with deciding on the right entry mode. The conceptual dimension also illustrates the idea that in the early stages of international expansion, the domestic market drives the way foreign markets are approached.

Case Synopsis

On September 19, 2007, Alain Némarq, managing director of the House of Mauboussin, is reflecting on what decision to take concerning the luxury jeweler's entry into Japan. At a board of directors' meeting the day before at Place Vendôme in Paris, Mauboussin's owner, Dominique Frémont has informed Némarq of a decision by the company's exclusive Asian distributor, Desco, to terminate its partnership with Mauboussin due to its pending closure. To date, Mauboussin's Asian performance has been particularly disappointing: stagnant sales, unprofitable boutiques, decreasing margins in Japan and Singapore, and mounting losses in Hong Kong, Macau and Taiwan. Convinced that *"to know a market, one must be on the ground*," Némarq considers whether he should acquire the Desco partnership; find a new commercial partner to import the products; handle the distribution directly himself, or perhaps even form a commercial joint venture with another established distribution partner. The decision of the right entry mode for Japan is compounded by the difficulty in properly assessing the market's potential.

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, Quincy, MA, October 25-27, 2012. Contact person: Ronald G. Kamin, Institut Supérieur du Commerce, 97 rue Jean Jaurès, Levallois-Perret, 92300, France, 33-1-40539999, rkamin@iscparis.com

SAMARKAND PALACE; REVIVING THE CARPET WONDERLAND- FAMILY BUSINESS DYNAMICS IN PAKISTAN

Syed Imran Saqib
Institute of Business Administration, Karachi, Pakistan

Case Objectives and Use

The case illustrates how family differences and conflicts can have an impact on the survival and growth of a family business in Pakistan. Samarkand Palace, a manufacturer and retailer of hand-woven oriental carpets finds itself at a cross road. The Managing Director, Junaid Shahid is questioning whether he should push his uncle to liquidate the business or make one last effort at reviving this business. The case aims to explore the typical unlisted Pakistani family-run organization and how it is different from formal corporate and western organizations. It highlights the issues with this kind of a set up and how it affects strategy. Furthermore, the case illustrates how this subset of a Pakistani style of management is evident when viewed through the Hofstede Model of Cultural Values. The case was written for the course Comparative Management for a fourth year BBA class. The case can also be used for courses on family business, cross cultural management and organizational behavior.

Case Synopsis

Junaid Shahid is one of the managing directors of Samarkand Palace. Samarkand Palace is a manufacturer and exporter luxury hand-woven oriental carpets. It was started by two friends in the 1930's. After the death of the founders the business ran successfully for some years till family conflicts emerged. These conflicts were due to inequitable distribution of shares and responsibility to different members of the extended family. Junaid Shahid's Uncle, Nawaz Barki has been at the helm of affairs and he has had an iron grip on the reigns of the company.

The case traces the history of the conflict and how different parties took drastic measures to assert themselves leading to major conflict. The business lands a lucrative deal with an American organization which if executed properly could reverese the fortunes of the business. However, Junaid Shahid has to work with his Uncle and other members of the family for the successful completion of the deal and revival of the organization. Junaid Shahid is forced to reevaluate his style of management and reflect on the mistakes he has made over the years. Most importantly he has to decide whether he can take charge and turn things around or is the momentum of the family conflict is too strong and the only option is liquidation of the business.

The author developed this case for class discussion rather than to illustrate the effective or ineffective handling of a 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, Quincy, MA October 25-27, 2012. Contact Person: Syed Imran Saqib, Institute of Business Administration, Karachi, University Road, Karachi, Pakistan. 009221111422422, syedimransaqib@yahoo.com, ssaqib@iba.edu.pk

INTERNATIONAL BUSINESS / MARKETING / NOT-FOR-PROFIT TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 6

Track & Session Chairs:
Josep Franch, ESADE Business School, josep.franch@esade.edu
Tom A. Buckles, Azusa Pacific University, tbuckles@apu.edu
Barb Stuart, University of Denver, bstuart@du.edu

Benevity Social Ventures, Inc. Making a Profit and a Difference
Rebecca Grant, University of Victoria, rgrant@uvic.ca
David McCutcheon, University of Victoria

Boys Town: A Beacon of Hope
John Vitton, University of North Dakota, vitton@business.und.edu
Marilyn Taylor University of Missouri at Kansas City
Steve Mitchell, University of Missouri at Kansas City
Theresa Coates, Limestone College

Emporium Luggage
Bruce C. Bailey, Otterbein University, BCBailey@otterbein.edu
Michael A. Levin, Otterbein University

A Lean Model Constituent Services Must Get Right
Robert A. Jordan, Nova Southeastern University, rj362@nova.edu

Sarthak: Employment for the Disabled in India
Ashok Kapoor, Management Development Institute (MDI), akapoor@mdi.ac.in
Neelu Bhullar, Management Development Institute (MDI)
Jyoti Bachani, Saint Mary's College of California,

BENEVITY SOCIAL VENTURES, INC.: MAKING A PROFIT AND A DIFFERENCE

Rebecca Grant & David McCutcheon
University of Victoria

Case Objectives and Use

This case explores the competitive landscape for individual and workplace charitable giving in Canada and the US, through the eyes of Bryan deLottinville, founder of Benevity Social Ventures, Inc. Benevity was a hybrid corporation that combined a for-profit business model with a passion for social responsibility. The case invites students to advise Bryan how to proceed to prove that Benevity was more than just a social mission but in fact, a sustainable business. In essence, the analysis must address two questions: *who is our market, and what is our product?* The case was written for fourth year business undergrads and MBA students, taking e-business, marketing or strategy courses.

Case Synopsis

Bryan de Lottinville wanted to change the landscape of philanthropy and social action from a model that depended heavily on the generosity of high-net-worth individuals and government to one that engaged companies, youth and the community at large in a more grassroots manner. He had put his belief into motion by creating Benevity Social Ventures, Inc., a hybrid corporation that combined a for-profit business with a passionate commitment to social responsibility.

Within six months, de Lottinville wanted Benevity to be positioned to go after $2.0 million in venture capital. That meant achieving a critical mass of clients to demonstrate the feasibility of both its product and its business model. Benevity owned and marketed a flexible and multi-dimensional software platform to support online charitable giving. It had the ability to compete against platforms like CanadaHelps that let individuals donate to any registered charity, workplace giving platforms designed to encourage employee philanthropy and engagement, and e-commerce platforms that supported adding donations to online purchases.

To date, Bryan had looked at both large and small companies as potential clients; the charities themselves were beneficiaries of Benevity's products but not partners in their use. Benevity's product had something for everyone, but not the same thing to every market: each market was apt to be attracted to a different subset of features. Furthermore, large and well-funded competitors seemed to dominate the most lucrative markets. In the face of vast potential, Bryan had to answer the questions: *who is our market, and what is our product?*

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, Quincy, MA, October 25-27, 2012. Contact person: Rebecca Grant, Gustavson School of Business, University of Victoria, Box 1700 Stn CSC, Victoria BC V8W 2Y2, Canada, 250-472-5996, rgrant@uvic.ca

BOYS TOWN: A BEACON OF HOPE

John Vitton, University of North Dakota
Marilyn Taylor & Steve Mitchell, University of Missouri at Kansas City
Theresa Coates, Limestone College

Case Objectives and Use

The Boys Town case provides opportunity for students to study a major U.S. non-profit organization that has figured prominently in the U.S. approach to intervening with at-risk youth since its inception in 1917. It is intended for use with Strategic Management courses at the graduate and undergraduate levels. Among the teaching objectives is application of dominant strategic concepts including external environment analysis (using PEST and Five Forces), an internal environment analysis using the Resource Based View perspective, and summarization of these analysis into the SWOTs. The purpose is to identify the most critical issues the organization is confronting, provide strategic alternatives as to how the Boys Town organization might address the issues, and present arguments for the selected recommendation or set of recommendations. Among the major issues are dealing with the recession and centralization/decentralization issues regarding the satellite locations. Other issues the instructor may wish to pursue include opportunity to consider are the effectives of the societal changes, the appropriateness of the current mission, the effectiveness of the organization's approach to donors, the relationships between board and management, and Boys Towns responses to changing technology.

Case Synopsis

The Boys Town case focuses on this non-profit organization which has played a prominent role in society's intervention with at-risk youth during the Twentieth and on into the Twenty-first Century. The case covers the history of Boys Town; profile of the youth clients; the governance and management; the Boys Town Model, programs, and operations; the organization's marketing efforts; and its financial situation. Appendices contain the current financials, brief profiles of Boy's Town's five directors, and a background note on charitable giving as well as significant population changes that impact on organizations that have missions such as that embraced by Boys Town.

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, Quincy, MA, October 25-27, 2012. Contact person: John Vitton, Management Department, University of North Dakota, 293 Centennial Drive Stop 8377, Grand Forks, ND 58202-8377 (701) 777-3229 (701) 777-3631 vitton@business.und.edu

EMPORIUM LUGGAGE

Bruce C. Bailey & Michael A. Levin
Otterbein University

Case Objectives and Use

The case highlights a retailer's decision to open a new location. The retailer had 13 locations at one point in company history. Due to a variety of changes in the luggage market including increased types and forms of competitors, the retailer had closed all but three locations at the time of the case. Now, Phil Wein, the owner of Emporium Luggage, was looking for a location in a growing section of town. Furthermore, he was considering changing the merchandise mix for the new store.

The case was written for undergraduate business programs offering courses in marketing or retail management. 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 analyses as marketing metrics. For a retail management course, the case could be used as second or third case because it requires students to consider the relationship between merchandise and traffic.

Case Synopsis

Wein's family had been in the luggage retail business since 1947. At one point, they operated 13 stores. Changes in competitive landscape including e-tailers, mass discounters, and scrambled merchandisers along with the recent slump in business travels had forced the company to close all but three stores. The increasing growth of the western metropolitan area had Wein considering opening a new, fourth location.

Emporium Luggage followed the same expansion process for all stores. Wein looked for a broad customer base and trade area with a commercial office park nearby. Commercial office parks indicated there were a large number of potential business travelers in close proximity to the new location. A typical store was between 2,000 and 4,000 square feet, located in either shopping or strip mall locations. The rent target was to be no higher than 12% of gross revenue.

Wein's two decisions were where to locate the new store and what merchandise should be included in the store.

The authors developed the case for class discussion rather than to illustrate 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, Quincy, MA, October 25-27, 2012. Contact person: Michael A. Levin, Otterbein University, One S. Grove Street, Westerville, OH 43081, 614-823-1299. mlevin@otterbein.edu

A LEAN MODEL CONSTITUENT SERVICES MUST GET RIGHT

Robert A. Jordan, Nova Southeastern University

Case Objectives and Use

The case demonstrates how an elected official applied business theories and methodologies to constituent services in order to improve a Washington, D.C. community. This was accomplished in a community that ranked second to last in constituent issue tracking and last in constituent issue resolution. The case provides evidence that supports the principle that well developed processes transcend the business world and are applicable to public services. The case challenges students to identify customer needs, a sustainable funding model, and implement process improvements without increasing capital. The case was written for students in business and public policy graduate programs.

Case Synopsis

Commissioner Jenkin's, a Washington D.C. elected official, is responsible for providing constituent services. Issues with public transportation, liquor licenses, sanitation, and zoning all fall under the constituent services umbrella. However, there is an overwhelming community sentiment that these constituent services "Just don't get done". Substantiating these claims were the city's 311 call center numbers that showed constituents from Commissioner Jenkin's area were second to last in service request call placement. Compounding the problem, issue resolution took three times longer than other areas of the city. Given that Commissioner Jenkin's area saw the highest percentage decline in property value in Washington, D.C. (15.27%), one can assume the lack of calls was not indicative of fewer issues. At an executive meeting, Commissioner Jenkins recorded the following issues preventing improvement:

1. Input on local government policies were frequently late, missed, or absent
2. Unclear constituent/customer requirements due to dwindling meeting attendance
3. No data kept on issue resolution, meeting participation, and constituents
4. Undocumented processes and operating procedures resulting in confusion and long heated discussions between Commissioners during executive meetings
5. Disconnect between meeting agenda and long-term community development strategy

As Commissioner Jenkins exited the meeting to his vehicle and inhaled the magnitude of the situation he wondered if applying the prevailing service model research and established lean methodologies would prevent suffocation.

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, Quincy, MA, October 25-27, 2012. Contact person: Robert A. Jordan, H. Wayne Huizenga School of Business and Entrepreneurship, Nova Southeastern University, 3031 College 3301 College Avenue, Fort Lauderdale-Davie, FL 33314-7796, 202-596-7628, rj362@nova.edu

SARTHAK: EMPLOYMENT FOR THE DISABLED IN INDIA

Ashok Kapoor & Neelu Bhullar, Management Development Institute
Jyoti Bachani, Saint Mary's College of California
Swati Singh, Sarthak

Case Objectives and Use

This case is suitable for teaching about challenges facing an entrepreneurial social venture, Sarthak, an organization working towards increasing the employment opportunities available for the disabled, in an emerging markets context, India. It deals with the issues related to the strategy for growth of a non-profit organization.

Case Synopsis

Sarthak is a small non-profit organization in India that works towards generating employment opportunities for the disabled in some parts of India. The case describes the genesis and evolution of Sarthak to a critical juncture where it must select a future strategy that would enable its growth across the country. The choices vary from staying local and growing its service offerings to reach more disabled people, to growing across the country with its most successful services, either organically, by a franchise model.

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, Quincy, MA, October 25-27, 2012. Contact person: Jyoti Bachani, Saint Mary's College of California, 380 Moraga Road, Rheem, CA 94556. Tel: 925-631-4000, jb19@stmarys-ca.edu

ORGANIZATIONAL BEHAVIOR / ORGANIZATIONAL THEORY / HUMAN RESOURCES MANAGEMENT TRACK

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 1

Track Chairs: Cynthia Ingols, Simmons College; cynthia.ingols@simmons.edu
Katherine Breward, University of Winnipeg, kbreward@hotmail.com

Session Chair: Cynthia Ingols, Simmons College; cynthia.ingols@simmons.edu

CH2M Hill: Developing New Talent
Karen L. Newman University of Denver; karen.newman@du.edu

A Messy Picture
Sangeeta Goel, Management Development Institute (MDI); goel_sangeeta@yahoo.co.in
Gita Bajaj, Management Development Institute (MDI)

Pyxl, Inc. – 2012: A Study of Creative, Collaborative Culture
Chelsey Lee Cole, Maryville College
Rebecca Broady Treadway, Maryville College; rebecca.treadway@maryvillecollege.edu
Jenifer King Greene, Maryville College

Same Pay, Fair Pay, Performance Pay: What Should Berens Do?
Leonard Glick, Northeastern University; l.glick@neu.edu

Sustainable Procurement at SNCF: An Impressionist's Approach to Transformation
Gerry Yemen, University of Virginia; yemeng@darden.virginia.edu
Ronald Kamin ISC Paris

Telenor Pakistan – Culture and Competitive Advantage
Anwar Khurshid, Lahore University of Management Sciences; anwar@lums.edu.pk
Nauman Ali, Lahore University of Management Sciences

CH2M HILL: DEVELOPING NEW TALENT

Karen L. Newman, University of Denver

Case Objectives and Use

These cases address two related talent management problems at CH2M HILL, an employee-owned professional engineering and consulting firm. The first is unusually high turnover, at least by CH2M HILL's standards, among newer employees. The second is a lack of qualified candidates for top jobs. Though CH2M HILL thinks of itself as a career employer, only 25 percent of top managers in early 2012 had been promoted from within. The cases are intended to address motivation and talent management with particular emphasis on the effects of promotion-from-within policies on engagement and retention.

These cases were written for and have been used in MBA classes, both organizational dynamics/behavior and strategic human resources. Learning objectives include (1) understanding talent management, especially with respect to early career development; (2) understanding relationships among talent management strategies, employee engagement and employee retention; (3) evaluating the pros and cons of promotion from within versus hiring from the outside for higher level positions; (4) appreciating the role the corporate culture plays in talent management and (5) anticipating the need to modify talent management strategies to align with the needs and values of the Millennial generation.

Case Synopsis

Jan Walstrom, Chief Learning Officer, has been charged with rebuilding CH2M HILL's talent management systems and processes. It falls to her to determine what steps she can take now and in the future to solve the larger talent management challenge while addressing the retention problem in the short run. The immediate problem to be solved is retention. Exit survey data and engagement survey data point to a lack of advancement opportunity as the main reason for high turnover. Employees also note a greater need for job clarity and direction. The second problem is important as well, as positions near the top were not being filled by internal candidates and some top positions were vacant for months because the right person could not be found for the position, inside or outside the company. After starting as a career company, CH2M HILL has moved away from career employment as it grew and acquired other firms. The (A) case provides a brief history of the firm and its culture. It sets up the retention problem as well as the lack of internal talent for top positions. The (B) case sets forth Walstrom's actions nine months after the (A) case takes place and leaves several more difficult initiatives to be undertaken in the future, including whether to address corporate culture issues.

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, Quincy, MA, October 25-27, 2012. Contact person: Karen L. Newman, Daniels College of Business, University of Denver, 2101 South University Blvd., Denver, CO 80208, 303-328-5124, karen.newman@du.edu

A MESSY PICTURE

Sangeeta Goel & Gita Bajaj
Management Development Institute, Gurgaon, India

Case Objectives and Use

The case exposes as to how a small innocuous event taking place in a typical organizational setting can boomerang to become a major showdown among various team players of the organization. A little slackness on the part of CEO in handling the sensitivities of two officers (one of who belonged to minority community) culminates to be a full blown up organizational conflict, costing very heavy to almost everyone including the organization and the government itself. The case gives a warning and a lesson in intricate dynamics of organizational behaviour to one and all that operate in organizational life or are in any way concerned with it. As the case progresses, the complexities of team dynamics, communication, negotiation and unexpected and unthinkable twists and turns and serious ethical questions and severe policy implications start manifesting portraying 'a very messy picture'. The case is meant to be used for teaching to graduate classes in Organizational Behaviour, Human Resource Management, Negotiation and also Executive Refresher Classes.

Case Synopsis

Defence Production Factory Timbuktu (DPFT) India was a defence production unit engaged in production of critical ammunition hardware. However an unusual row between two of its officials Ajay Kumar, a young officer and Raman Sharma, a senior officer, on the occasion of Holi, the Indian festival of colours, threw things completely out of gear. What followed were moves and counter moves of allegations of atrocity on a minority ST community member by Ajay Kumar and of 'sexual harassment' by wife of Raman Sharma the Chief Financial Officer. Supported by families and friends, they both filed complaints with Police, implicating GM, the head of the factory and the protagonist too. The Unions quickly lapped up on the opportunity. Soon, the factory got divided into two warring factions. Not just the atmosphere of DPFT got vitiated but also the performance of the organization came under jeopardy. GM was in a fix having muddled in a complete mess created due to Unions' long list of demands, Officers' unstoppable protest, grave charges of non-protection of minority members and counter charges of sexual harassment of a woman and last not least intimidation and an out rightly unethical yet unignorable demand of Police officials. Head Quarters were pressurizing to finalize the production targets. But, none of the party was willing to budge or compromise despite GM's best efforts. How to clear the mess as the entire episode was going to result in irreparable adverse implications both for RM and for organization? Written in three parts and supported by exhibits about legal provisions, financial implications, tables, charts and YouTube films, the case depicts a multidimensional organizational conflict in context of an Indian organization which has universal appeal due to its raising topical and universal issues of unintended and unexpected policy fall out, shady side of human behaviour, issue of ethics and managerial challenges, both at individual and organizational levels.

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, Quincy, MA, October 25-27, 2012. The case is based on a real incident; however, names and other details have been camouflaged to protect identities. This case does not in any way expresses views of Government of India. Contact person: Sangeeta Goel, goel_sangeeta@yahoo.co.in

PYXL, INC. – 2012
A STUDY OF CREATIVE, COLLABORATIVE CULTURE

Chelsey Lee Cole, Rebecca Broady Treadway & Jenifer King Greene
Maryville College

Case Objectives and Use

Employing interviews and observation, case writers share detailed narrative on the organizational culture of Pyxl, Inc. The case describes defining components of Pyxl culture: leadership, values, office design, work patterns and structure. Pyxl established a creative, collaborative culture. In October 2011, the company opened a second office in a different city, prompting the exploration of culture continuity. The case provides a rich opportunity for students to delve into a small organization and examine organizational culture. Students gain respect for the complexity of organizational culture as an intricate mix of intertwining elements. Applying leadership principles and group theory to the study of culture, students engage in interdisciplinary study. Students note cultural dynamics are present in organizations, whether they are intentional or happenstance. This case is written for use in an undergraduate Organizational Behavior course. The case provides real-life context in the study of organizational culture.

Case Synopsis

What began as a conventional advertising agency became a dynamic digital marketing firm. In 2008, Brian Winter purchased Image Communications; applying his Fortune 500 experience, he renamed and restructured the company into a rising star in the marketplace. Winter's initial concern was hiring the right employees for Pyxl, Inc., a small company located in Knoxville, Tennessee. Winter hired Josh Phillips as a consultant to help select staff and expand the business. By 2009, Phillips worked his way to become President of Pyxl. Together, Winter and Phillips established a distinctive culture, one that was relaxed and comfortable; yet, modern and stimulating, encouraging open communication and collaboration. Potential employees were introduced to the culture on the first office interview; it was requisite that each met with Pyxl employees as a group before any official hire was made. The office design reinforced the culture. From rugs and pictures to paint and location, Phillips ensured connection and creativity in the Knoxville office. Pyxl's culture helped it to thrive in the industry. Between 2008 and 2011, the company acquired a prestigious list of clients. In October of 2011, Pyxl opened a second office in Tempe, Arizona. Phillips regarded the Pyxl culture as an indispensable asset and a high priority in the formation of the new office. He searched for talented individuals who seemed to embody the culture. He held to the concept of potential candidates interviewing with the entire Knoxville Staff to ensure a good "fit". What else was vital to embed and reinforce Pyxl culture in the Tempe office? How would Phillips form a seamless culture between two offices that were 1,579 miles apart?

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, Quincy, MA, October 25-27, 2012.
Contact Person: Rebecca Broady Treadway, Maryville College, Division of Social Sciences, 502 E. Lamar Alexander Parkway, Maryville, TN 37804, 865-604-6749, rebecca.treadway@maryvillecollege.edu

SAME PAY, FAIR PAY, PERFORMANCE PAY: WHAT SHOULD BERENS DO?

Leonard J. Glick, Northeastern University

Case Objectives and Use

The case shows a typical salary scale for a public school as the school board members discuss its key features, strengths, and weaknesses, and issues. It offers the opportunity to connect some theories and concepts of motivation, specifically equity theory, expectancy theory, and intrinsic motivation. It also introduces some principles of compensation systems; for example, the difference between job-based pay and skills-based pay. This case can be used to introduce students to the challenges of devising compensation systems to achieve multiple and potentially conflicting goals. In particular in demonstrates the difficulty in designing a pay for performance system when people – in this case public school teachers – do work with outcomes that are difficult to measure and they have limited control over the outputs.

The case is intended for undergraduate and graduate courses in Human Resource Management, Compensation, and Management. It might also be used in courses in Educational Policy.

Case Synopsis

Bernadette Berens, a member of a school board in Amesburg, CT, is considering the merits of the existing compensation policies and practices for teachers. Teachers are in the final year of a three-year union contract which provides for annual three percent raises and has a salary structure determined by experience (years of service) and credentials (level of education). The discussion at the previous week's school board meeting revealed apparent problems with the system: strong teachers being paid less than weak ones, placing no value on work experience outside the classroom, and similar pay for teachers of all subjects in spite of significant demand/supply differences. Historically, the school board has approved the recommendations of the superintendent. Berens wonders what to say at the next meeting.

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, Quincy, MA October 25-27, 2012. Contact person: Leonard J. Glick, D'Amore-McKim School of Business, Northeastern University, 112 Hayden Hall, 360 Huntington Ave., Boston, MA 02115. 617-373-4720, l.glick@neu.edu

SUSTAINABLE PROCUREMENT AT SNCF: AN IMPRESSIONIST'S APPROACH TO TRANSFORMATION

Gerry Yemen Darden, University of Virginia
Ronald Kamin, ISC Paris

Case Objectives and Use

This case can be used to exemplify the challenges of change leadership. Intended to help students develop an analytic approach to managing large scale change and creating a competitive advantage, the following issues could be discussed: change effort roles (change agent, change leader, change manager, change model, and the change target), change at an individual, work-group, and organization level, an outside change agent, and the role of sustainable practices in business. Although a variety of models for managing change and leadership roles within those efforts are worthy of learning and could be used with the case, this note uses James G. Clawson's general model of change.

While the material is presented to facilitate pedagogy around a change model, it presents an opportunity to team-teach sustainable development with a faculty member from that area of expertise. If not possible, at the very least the case context of sustainable procurement allows for some learning around the topic.

Case Synopsis

With a global leadership and sustainability perspective, this case uses SNCF, a state-owned railway and public service company based in France, to set the stage for unfolding an analysis of managing change in a large company. Written from primary sources, it offers a discussion about the firm's overall strategy to adopt sustainable practices and provides an opportunity to introduce basic leadership, strategy, sustainability, and operational terms that can be explored in following classes. The material focuses on procurement practices and the adoption of changes that allows discussion on a major leadership principal—managing change. It also allows for an exploration of sustainable development within the context of a large company.

The case opens with a summary of urgent issues that include deciding how to manage an influential employee resisting the new policies, the public scandal around a supplier that employed undocumented workers, and pressure to present the accounting department with financial metrics to evaluate the sustainable procurement efforts. In a big picture view, Olivier Menuet, directeur délégué achats durable et solidaires, and his boss, Pierre Pelouzet, directeur des achats want more visibility around sustainable development in the mainstream organization, not just within the procurement function, how could the changes already made at SNCF be driven deeper into the company?

The authors developed the case for classroom 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, Quincy, MA, October 25-27, 2012. Contact person: Gerry Yemen, Darden School of Business, University of Virginia, P.O. Box 6550, Charlottesville, VA 22903-6550, 434-924-7193, yemeng@darden.virginia.edu

TELENOR PAKISTAN – CULTURE AND COMPETITIVE ADVANTAGE

Anwar Khurshid & Nauman Ali
Lahore University of Management Sciences

Case Objectives and Use

The case illustrates how culture could provide competitive advantage to an organization in today's cut-throat business environment. The case explores how culture is cultivated and sustained, and how culture contributes to value creation, with Telenor Pakistan as the real-world example of a telecommunications company operating in an emerging market. One of the objectives is to give students an opportunity to discuss what culture is, what its elements are and how it can be used to differentiate oneself from one’s competitors. Finally, the students should realize the importance of adaptability and should be able to identify the criteria for the need of modifying a company's culture due to the changing external business environment. This case can be taught to MBA students or the participants of executive development programs in the courses related to Organization Behavior, Human Resource Management, and Change Management. Alternatively, this case could also be the basis of other business strategy related courses.

Case Synopsis

The case describes the issues and challenges faced by the telecom operator, Telenor Pakistan, due to a changing external environment. The external threats are forcing the CEO to re-evaluate a key competitive business advantage that has been built and nurtured over approximately half a decade, namely the organizational culture. It is this culture which differentiates Telenor Pakistan from its competitors.

When Telenor Pakistan commenced operations in Islamabad in 2005, the company’s first priority was to develop a unique culture, which would act as a catalyst for success for the entire organization. The company made a strategic choice to focus specifically on their culture and try to nurture an environment which was not only conducive to productive work but also a source of delight for the employees. At the end of May 2010, it had become the country's second largest mobile operator. The Pakistani telecommunication market was now entering a maturity stage after a period of continued high growth for the last several years. Jon Eddy Abdulla, the CEO, believed that the maturing market and increasing competition required the organization to streamline processes, focus on efficiencies, and control costs. Jon pondered over his options to align the company with the changing market dynamics as fast as possible, while preserving the core elements of culture that earned this company the award for being the most preferred employer twice in the last three years.

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, Quincy, MA, October 25-27, 2012. Contact person: Anwar Khurshid, Suleman Dawood School of Business, Lahore University of Management Sciences, DHA, Lahore, Pakistan, 92-42-3560-8084, anwar@lums.edu.pk

SMALL BUSINESS / ENTREPRENEURSHIP / FAMILY BUSINESS TRACK – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 2 & 3

Track and Session Chair: Joseph Kavanaugh**,** Sam Houston State University, mgt_jkk@shsu.edu

Lake City Durable Medical Good Company
Susan D. Peters, Francis Marion University, speters@fmarion.edu
Brianna D. Zhang, Francis Marion University

LoJack Corporation
Gregory L. Stoller, gregory.stoller.1@bc.edu

Scotia Medicine Chest: Prescription for a Noble Exit
Donna M. Stapleton, Memorial University of Newfoundland, dstaplet@mun.ca
Dennis Hanlon, Memorial University of Newfoundland,
Daphne Rixon, Saint Mary's University

Southern Chair Company: A Case Study in Decision-Making & Strategy for a Small Business
Gregory Berka, University of Northern Carolina at Charlotte, gcberka@uncc.edu
Erika Lopina, University of Northern Carolina at Charlotte
Logan Justice, University of Northern Carolina at Charlotte
Tammy Beck, University of Northern Carolina at Charlotte

Tailgators Pub & Grill
Joseph Kavanaugh**,** Sam Houston State University, mgt_jkk@shsu.edu
Randi Cain**,** Sam Houston State University
R. C. Fairchild**,** Sam Houston State University
Megan Goode**,** Sam Houston State University
Josh Lange**,** Sam Houston State University

TerraEchos
Jeffery P. Shay, Washington & Lee University, shayj@wlu.edu
Bambi Douma University of Montana,
Tony Crawford, University of Montana

What's Your Beef? Babbitt Ranches' Grass Fed Beef
Chris Scherpereel, Northern Arizona University, chris.scherpereel@nau.edu
Kathy Savage, Northern Arizona University
Lisa Majure, Northern Arizona University

LAKE CITY DURABLE MEDICAL GOODS COMPANY

Susan D. Peters & Brianna D. Zhang
Francis Marion University

Case Objectives and Use

The case focuses on McClam's personal strengths and weaknesses as well as that of her financial plan. Students are presented with several different options and asked to evaluate these. The case is based on an ongoing consulting project at the aforementioned Center for Entrepreneurship. The financial numbers have been lightly disguised, although the proportions and end results are equivalent. The case was written to be used in an undergraduate Small Business class. While the focus of the case is primarily the financing options, portions of the case were used spring 2012 at various places in the class: characteristics and success factors of entrepreneurs, marketing planning, financing a business and crafting financial statements.

Case Synopsis

Zenna McClam is enthusiastic about opening a durable medical good business in Lake City, SC, and willing to work hard to achieve her dream. While she has nearly two decades of experience in selling durable medical goods, she's never run a business nor has she had any training in any business area. She has teamed up with the Center for Entrepreneurship at Francis Marion University and together they have crafted a business plan that looks like a winner – except for one thing: money.

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 per reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012. Contact person: Susan D. Peters, College of Business, Francis Marion University, P.O. Box 100547, Florence, South Carolina, 29502-00547, 843-661-1102, mspeters@fmarion.edu

LOJACK CORPORATION

Gregory L. Stoller, Boston College

Case Objectives and Use

This case may be taught at either the undergraduate or graduate level and is best positioned at the end of a module on Managing Growth or as one of the concluding cases in a course on Entrepreneurial Finance. It has three objectives: (1) Development: Study the durability of a company's business model as it enters its growth (and possibly the beginning of its maturity) phase. (2) Key Success Factor Identification: Challenge the reader to articulate what factors have been important to a company's strategy and what infrastructure related new changes are now important to reposition the company and protect its falling stock price, and (3) Analysis: Put yourself in the role of CEO and choose (and then justify) two amongst seven different options in advance of an upcoming Board Meeting.

Case Synopsis

The LoJack Corporation is recognized for its vehicle-tracking technology and recovery devices. In mid-1986, after eight years of development, LoJack obtained the proper government approvals and commenced the marketing of its products in Massachusetts. From 1986-2002, LoJack expanded to 20 states, including the District of Columbia, and to 26 countries around the world. Over that period annual revenues grew to approximately $101 million (MM). LoJack had become one of the country's most highly recognized brands.

However, problems with the company's growth started to surface in 1998. At that point in time, geographic expansion was slowing down. There were a limited number of states in the US and countries around the world with the right combination of new vehicle sales and theft rates that created a significant market opportunity. Revenues steadily increased, but pre-tax profits declined and were only $5.63MM in February 2002, off from a peak of $18MM in 1998.

There were two immediate problems that needed to be addressed: sales growth was slowing and selling, general, and administrative (SG&A) costs were increasing at a faster annual rate than the company's gross margin. Investors began to lose interest in the stock resulting in a decrease in trading volume, a decline in the stock price, and a reduction in the company's market capitalization from roughly $251MM to $100MM.

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, Quincy, MA, October 25-27, 2012. Contact person: Gregory L. Stoller, Boston College Carroll School of Management, 140 Commonwealth Avenue, Fulton Hall, Room 226, Chestnut Hill, MA 02467. 617-552-6828, gregory.stoller.1@bc.edu

SCOTIA MEDICINE CHEST: PRESCRIPTION FOR A NOBLE EXIT

Donna M. Stapleton & Dennis Hanlon, Memorial University of Newfoundland
Daphne Rixon, Saint Mary's University

Case Objectives and Use

This case shows how the succession process in a small family firm differs from that of a large firm. The founding owner –manager of a family pharmacy business is contemplating retirement from the business and evaluating the options available to him to exit the business. Through analysis of this case students gain an appreciation for the kinds of real world challenges faced by entrepreneurs engaged in succession planning and ownership transfer that complicate the selection and implementation of a succession/ownership transfer strategy. This case is targeted at a senior undergraduate or MBA course on family/small business where the topic is succession planning or selling a business. Nevertheless, the case could be used in any course where an objective is to understand the differences in the leader succession challenges facing small owner-managed firms versus large firms. Because the case emphasizes the entrepreneur's motivations and values rather than sophisticated business concepts it is also flexible enough to be used with younger undergraduate students.

Case Synopsis

On May 30, 2010, Steve and Debbie Eisnor, owners of Scotia Medicine Chest (SMC), located in Elmsdale, Nova Scotia, Canada, faced their personal and business challenge of how to divest of their family-owned pharmacy. Having both just celebrated their 50th birthdays and with Steve's declining health from Parkinson's disease, they were both eager to get a plan in place to divest of their business and quickly settle into retirement. This case presents a number of exit options available to them and identifies both owners' values and personal preferences for exiting the business providing adequate information to evaluate each option from the perspective of each principal. From this case students can gain an appreciation of the real world challenges faced by entrepreneurs engaged in succession planning and ownership transfer that complicate the selection and implementation of an exit strategy.

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, Quincy, MA, October 25-27, 2012. Contact person: Donna Stapleton, Memorial University of Newfoundland, St. John's, NL, Canada A1B 3X5 709-864-4705, dstaplet@mun.ca

SOUTHERN CHAIR COMPANY:
A CASE STUDY IN DECISION-MAKING & STRATEGY FOR A SMALL BUSINESS

Gregory Berka, Erika Lopina, Logan Justice, & Tammy Beck
University of North Carolina at Charlotte

Case Objectives and Use

The case allows students to step into the shoes of Robert Drake, a small business owner who needed to make a critical strategic decision; a decision that would likely decide the fate of the 70 year-old Southern Chair Company. A new strategic direction was needed in order to survive the competitive wood-furniture manufacturing industry. Armed with detailed knowledge about the company's financial condition, product-line margins, customer-group sales levels, and current operating and marketing approaches, students must contemplate and balance the high potential for growth and reward with the high level of risk inherent in this small-business setting. *Which strategic option – changing product lines, customer groups, operations, and/or marketing efforts – deserved Robert Drake's time, energy, and remaining funds?* Given the various options facing the company's owner, the case likely appeals to courses in the management of small business, introductory marketing courses, or management classes that address small business strategy or strategic decision making. The case offers students the chance to examine decision making and strategic change, and learn about how small-business leaders tackle multiple challenges at once.

Case Synopsis

Prior to the turn of the century, North Carolina was the hub of a thriving furniture manufacturing industry. However, competition from global manufacturers, the rise of internet retailers, and the turbulent U.S. economy created significant challenges and changes for the industry. While witnessing eight of their eleven U.S.-based competitors fail, Southern Chair struggled to find new customer bases, introduce new product types, and realize cost efficiencies in order to restore profitable operations. In the fall of 2011, the owner and president of Southern Chair, Robert Drake, had accepted that many of the industry changes were permanent and a U.S. economic recovery would likely not alter the industry's lowered profitability. As a result, he felt compelled to consider changes to the company's business model. Southern Chair had continued operations despite a distressed capital position, which meant that capital investments in new equipment were unfeasible and one wrong strategic choice could bankrupt the business. As the leader of this struggling small, family business, Mr. Drake recognized that some or all major aspects of his business might require adjustment — changes to his product lines, customer groups, operations, and marketing efforts needed evaluation. Robert Drake needed to decide which option(s) most deserved his time, energy, and remaining funds.

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, Quincy, MA, October 25-27, 2012. Contact person: Gregory Berka, Organizational Science, University of North Carolina at Charlotte, Colvard 3074, Charlotte, NC 28223, 704-277-9614, gcberka@uncc.edu

TAILGATORS PUB & GRILL

Randi Cain, R. C. Fairchild, Megan Goode & Josh Lange (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 business to become. Where does he go next in the development of his increasingly successful restaurant 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 where 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

Tailgators seeks to set itself apart from other sports bars in The Woodlands, Texas area by creating a neighborhood bar and restaurant that is not just another corporate-owned chain. Tailgators attempts to make its customers feel as if they are part of the Tailgators family. They pride themselves in their great quality of food, service, and atmosphere. Jim Haller's question is a simple one: Where should he go next in the development of his business?

Tailgators has three establishments located in the fast-developing suburban areas north of Houston. The growth will be stimulated further in 2015 with the relocation of ExxonMobil's global headquarters within five miles of Tailgators' first location. Tailgators I and III are owned and operated by Hallers and his father and are managed on the same business model. Tailgators II was created with a complex ownership structure and is managed by one of the investors. Disputes have arisen over how the investor/operator is managing the bar. He and Hallers are in litigation for Hallers to regain control.

The case presents a detailed review of the strategic and operational issues facing Hallers. Focus is placed on the external environment of the firm, with sufficient information on internal operations to evaluate the firm's business model.

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, Quincy, MA, October 25-27, 2012. Contact person: Joseph Kavanaugh, College of Business Administration, Sam Houston State University, Huntsville, TX 77341-2056, 936-294-1236, kavanaugh@shsu.edu

TERRAECHOS

Jeffrey P. Shay, Washington and Lee University
Bambi Douma & Tony Crawford, University of Montana

Case Objectives and Use

The authors believe that this case provides an opportunity for instructors to challenge students with a somewhat complex set of issues that require an integrative approach. Using the data provided in the case, students must demonstrate the integration of entrepreneurship, strategy, and finance to sufficiently analyze the situation and provide recommendations. The case is intended for undergraduate and graduate students enrolled in entrepreneurship, entrepreneurial finance, and finance courses. The recommended positioning of the case is at the end of the semester after instructors have provided students with the requisite knowledge and analytical tools to conduct a rigorous analysis of the challenges faced by the constituents.

Case Synopsis

TerraEchos was founded in 2006 to develop high tech security products and solutions using real-time sensor data analytics to address security needs in a post 9/11 era. Founder Alex Philp had a reputation as a fiercely driven, wildly innovative entrepreneur, and was considered an industry thought leader. By July 2011 Philp had attracted government grants and private capital and negotiated critical strategic alliances with companies like IBM. TerraEchos had successfully overcome industry-wide challenges associated with handling the rapidly increasing data volume, velocity, and variety (known as V3) in real-time from a variety of sources. TerraEchos's Adelos™ SKS (Security Knowledge System) product earned Philp IBM's prestigious Chief Technology Officer Award in 2011 and now the company was facing increasing pressure from early investors to raise venture capital. TerraEchos had also developed a sister system that included breakthrough audio sensor technologies, but wondered whether attempting to sell two different products was the best strategy. Philp needed a business plan that addressed these questions for interested venture capitalists and to apply for a $180,000 Big Sky Trust Fund Grant that was due in October 2011. Philp hired a consulting team to refine the company's strategy, develop a business plan, and determine TerraEchos's valuation in preparation for meetings with a venture capital firm.

The authors developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The names of some characters were disguised to protect identities. 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, Quincy, MA, October 25-27, 2012. Contact person: Jeffrey P. Shay, Holekamp Hall 109, Washington and Lee University, 204 West Washington Street, Lexington, VA 24450-2116, shayj@wlu.edu

WHAT'S YOUR BEEF? BABBITT RANCHES' GRASS FED BEEF

Chris Scherpereel, Kathy Savage, & Lisa Majure
Northern Arizona University

Case Objectives and Use

This case allows students to evaluate the appropriate level of vertical integration for Babbitt Ranches in what seems a rather simple business—beef production and sales. As the student analyzes the case, he or she will discover that the options are many, and business models that incorporate more of the value chain often require significant investment in capital and management resources along with the development of relationships and channels that currently do not exist for Babbitt Ranches. Through use of a business model template students are forced to expressly recognize the strategic implications and operational complexities of vertical integration. The case is designed for advanced undergraduate and graduate courses in strategic management, entrepreneurship, and small/family business management.

Case Synopsis

Billy Cordasco, as President of Babbitt Ranches, was looking for alternatives to his current business model, where calves were born on the ranch, kept on the range for over a year, and then sold on the hoof, at the market price. Interest in alternatives to the grain-fed beef offerings of supermarkets was growing. Health and sustainability issues had increased the popularity of grassfed beef. Beef production and sales were generally low margin businesses, but if consumers were willing to pay a premium price for sustainable grassfed beef, it might be possible for Babbitt Ranches respond to the consumer need and increase the firm's bottom line at the same time.

Business model options for Babbitt Ranches included taking over one or more of the following functions: slaughter, hanging, processing, distribution, wholesale and/or retail sales. Under consideration were the relative profitability of the various functions (sometimes dependant on economies of scale) and Babbitt Ranches' ability to successfully implement processes critical to each function that was brought in-house. As they explored the opportunity presented by the increasing demand for grass fed beef, Billy and the board of Babbitt Ranches first challenge was to identify the most promising business model alternatives for Babbitt Ranches. Should any new functions become part of Babbitt Ranches' operations going forward?

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, Quincy, MA, October 25-27, 2012. Contact person: Chris Scherpereel, W.A. Franke College of Business, Northern Arizona University, Box 15066, Flagstaff, AZ 83011. 928.523.7831, chris.scherpereel@nau.edu

SMALL BUSINESS / ENTREPRENEURSHIP / FAMILY BUSINESS TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 2 & 3

Track Chair: Joseph Kavanaugh**,** Sam Houston State University, mgt_jkk@shsu.edu

Session Chair: Chris Cassidy, cassidy@shsu.edu

Bobbie's Bubbles Bath and Body Shoppe
Christopher M. Cassidy, Sam Houston State University, cassidy@shsu.edu

Breezy Plains Acres: *What About Me?*
Carol J. Cumber, South Dakota State University, carol.cumber@sdstate.edu
Burton W. Pflueger, South Dakota State University

From Poverty to Prosperity: Recruiting Entrepreneurs
Charles M. Carson, Samford University, cmcarson@samford.edu
Thomas B. Sippel, Samford University

Little Greek….In Beijing?
T. Grandon Gill, University of South Florida, grandon@usf.edu
Nick Vojnovic, Little Greek Franchise Dev. LLC.

Non-family Managers and Service Sales Corporation
Arif Iqbal Rana, Lahore University of Management Sciences, arif@lums.edu.pk

The Shafi Group
Arif Iqbal Rana, Lahore University of Management Sciences, arif@lums.edu.pk

BOBBIE'S BUBBLES BATH AND BODY SHOPPE

Christopher M. Cassidy, Sam Houston State University

Case Objectives and Use

Bobbie's Bubbles is a small business manufacturing and selling homemade soap in Huntsville, TX. The conflict in mission and vision as seen differently by the owner and her daughter reveals the full range of strategic opportunities open to Bobbie's Bubbles. Should they stay a small hobby business or should they expand? These issues are appropriate for undergraduate courses in strategic management, and courses addressing small or family run businesses including the issue of succession planning.

Case Synopsis

This case illustrates the growing pains of a small hobby business on the verge of growing into a for profit business. Bobbie Hill the founder and owner of Bobbie's Bubble Bath and Body Shoppe works a full time job, takes care of a family, and still has some time to pursue her passion which is to make and sell super-premium homemade soap through her little shop and at craft fairs around the sleepy town of Huntsville, TX. For a couple of years, Bobbie's daughter, Crystal Hill, has helped out in the shop while completing her undergraduate degree in business. Crystal sees the possibilities for growth in production, revenues, and profits in the super-premium niche of the soap industry. In addition, Crystal sees the affluent northern suburbs of Houston, 40 miles to the south, as a community with untapped latent demand for luxury soaps.

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, Quincy, MA, October 25-27, 2012. Department of Management and Marketing, Sam Houston State University, Huntsville, TX 77341-2056, 936-294-1975, cassidy@shsu.edu

BREEZY PLAINS ACRES: *WHAT ABOUT ME?*

Carol J. Cumber & Burton W. Pflueger
South Dakota State University

Case Objectives and Use

The case explores some of the unique challenges of a farm/ranch enterprise, including sustainability, assessing financial health, inheritance issues for farm and non-farm children, and communication needs in planning the future of the family farm/ranch. Learning objectives include determining appropriate business entity alternatives for a farm/ranch enterprise, identifying central issues relevant to transition/succession of the operation, exploring the effectiveness of a last will and testament in achieving sustainability objectives, analyzing the ramifications of the concept of "fair" versus "equal" in relation to those who may inherit, determining the structure, goals, and issues regarding effective family business meetings, analyzing financial data to determine the current financial soundness of the farm/ranch enterprise, and assessing business/family assumptions and their potential ramifications. This case is designed for use in undergraduate courses with a focus on entrepreneurship, farm/ranch operations, and organizational sustainability, such as Family Business Management and Farm & Ranch Management. It could also be used at Farm/Ranch Estate Planning workshops.

Case Synopsis

Breezy Plains Acres began in 1927 as a small farming operation in Minnesota consisting of a section of land with a homestead. Now run by fourth and fifth generations of the Richter family, it was a five million dollar, complex agri-business that included both owned and rented cropland and pasture, five sites, several hog finishing units, and cattle. This was no simple farm with a cow in the pen, a pig in the sty, and a few acres as depicted in "Little House on the Prairie." Chuck Richter was in his early sixties and had begun to consider transitioning away from the day-to-day operations of the farm/ranch and toward retirement. He realized that with increased complexity came increased challenges in relation to how to sustain the operation within the family for future generations. He had one farming son, seven off-farm children and fifteen grandchildren. He was concerned about who would sustain the farm, and how many of the non-farming children had the interest, and, equally important, the financial resources to buy in to the operation. As he considered estate planning, he recalled examples of farm families torn apart and farms being sold to strangers because of the children fighting due to how the estate was divided. Being fair to his children was of central importance. As he reviewed the challenges, he thought, *"What can I do to help assure that future generations of Richters will still own and manage Breezy Plains Acres?"*

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, Quincy, MA, October 25-27, 2012. Contact person: Carol Cumber, Department of Economics, Scobey 504, South Dakota State University, Brookings, SD, 57007, USA. 605.688.4849, carol.cumber@sdstate.edu

FROM POVERTY TO PROSPERITY: RECRUITING ENTREPRENEURS

Thomas B. Sippel & Charles M. Carson
Samford University

Case Objectives and Use

The case examines the role that incubators can play in economic development. Additionally, the case explores the importance of fit, entrepreneurial screening tools, and developmental stages for emerging entrepreneurs. This field based case is the result of the first author's experiences in South Africa working with entrepreneurs and development agencies in South Africa.

This case is designed for use in undergraduate courses which focus on entrepreneurship, social enterprise, or economic development.

Case Synopsis

Richard Lundie, Executive Director of the South African non-governmental organization (NGO) Living Way, faced a challenge with the organization's entrepreneurship development plan. In a country still suffering the consequences of apartheid (legalized segregation), Living Way's poverty-reduction mission was to economically empower the disadvantaged. A key strategy of this mission was developing entrepreneurs, though Richard could not successfully recruit high-potential students for the task. He invited student consultants to join him in South Africa to research the situation and make recommendations. After researching the situation and prototyping ideas, they presented Richard with a new screening tool (a three-hour entrepreneurship workshop) and provided him with an objective framework for judging potential entrepreneurs. Now Richard must decide if the model is relevant in his setting, and, if so, how to best implement the screening tool.

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, Quincy, MA, October 25-27, 2012. Contact person: Charles M. Carson, Brock School of Business, Samford University, Birmingham, AL 35009, 205-726-2547, cmcarson@samford.edu

LITTLE GREEK…IN BEIJING?

T. Grandon Gill, University of South Florida
Nick Vojnovic, Little Greek Franchise Dev. LLC.

Case Objectives and Use

The case is intended to present students with an entrepreneurial business decision that combines the elements of franchising with globalization. The decision, whether or not to sell franchise rights in Beijing, is clearly a judgment call. What must be weighed are the potential risks of going ahead—including, which include managerial distraction, inability to control operations, loss of intellectual property and political uncertainty—against the obvious benefits of being the first Greek restaurant franchise to open in the huge and rapidly growing Chinese market. It was written for an EMBA capstone course, with one of the students being the protagonist/co-author.

Case Synopsis

Nick Vojnovic, the majority owner and CEO of the *Little Greek*, shook his head as he pondered the opportunity. While enrolled in the Executive MBA (EMBA) program at the University of South Florida (USF), he had launched his newest venture—acquiring controlling interest in a local fast casual restaurant chain and embarking on a major expansion program. He was confident that this new venture would succeed, being no stranger to the business. Indeed, prior to enrolling in the EMBA, he had been President of Beef O'Brady's, a restaurant chain that grown to 270 units before being acquired by private equity investors. With this newest opportunity, however, Vojnovic was definitely operating outside of his comfort zone. It began when his entire EMBA class had travelled to China as part of the program. During the trip, he had been approached by some local entrepreneurs who ran a chain of pizza restaurants in Beijing. They had expressed an interest in launching a series of *Little Greek* units in Beijing—most likely making them the first Greek-themed restaurant in the entire country. Moreover, it was clean that they were serious; beyond their existing track record were willing to pay their fees in cash. Furthermore, international expansion had always been in the cards for *Little Greek*, and that many major chains—such as KFC—were now making more in the China market than in the U.S. Perhaps the opportunity was too good to pass up. On the other hand, Vojnovic and other key employees would have to spend considerable time in China in the near future to train the franchisees; that was a stipulation of the investment. It was also clear that the restaurant concept would need to be modified considerably for the Chinese market. Menu items might need to be modified to accommodate local tastes. Sourcing ingredients would be very different from how it was done in the U.S. There were also intellectual property concerns. How could he protect the Little Greek concept and name when it was half a world away?

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, Quincy, MA, October 25-27, 2012. Contact person: Grandon Gill, College of Business, University of South Florida, 4202 E. Fowler Avenue, Tampa, FL 33620, 813-974-6755, grandon@usf.edu

NON-FAMILY MANAGERS AND SERVICE SALES CORPORATION

Arif Iqbal Rana, Lahore University of Management Sciences

Case Objectives and Use

This case can be used to highlight and discuss issues in handing over the control of a family firm to "professional" managers. Among other topics, it can be used to discuss:

1. Strengths and Weaknesses of Family managers vs. non-Family managers
2. Importance of control systems and job descriptions in delegating authority
3. Variety of options available towards 'professionalizing' the family business

The case can be used in an MBA or Executive course on Family Business, to highlight the issues in professionalizing family firms. It can also be used to highlight the issues in evolving from Expansion/Formalization stage to Maturity stage in the Business Development Dimension of the three dimensional model of family business. The case can also be used to introduce the topic of professionalization in an undergraduate course on Introduction to Management.

Case Synopsis

Sales Corporation (SSC) had shown exponential growth over a decade, under the leadership of Omar Saeed, a Harvard MBA. Omar had brought major changes to the Supply Chain and Retailing systems of the company, and also inducted many younger managers. Hand in hand with company growth, had been delegation of more and more authority to professional managers. The growth had also resulted in Omar gaining trust of the rest of the family to the point that his investment decisions were "unquestioned." Over the last couple of years Omar had become more involved in other projects (new investments, charity projects and teaching in a business school) and decided to hand over the control of the company to a professional manager, Aamer Mohsin. This meant that Aamer would now also be responsible for overseeing the finance function, along with the operations (that he was already heading previously).

Aamer's taking over charge resulted in mixed results. The CFO resigned in protest, and company sales were slowed down after almost a decade of growth- and in the financial year ending in 2010, Bata's growth rate had outpaced SSC for the first time in five years. Losing industry leadership to Bata resulted in raised eyebrows within the company management, as well as its ownership. Some even questioned Omar's handing over control of the company to non-family management.

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, Quincy, MA, October 25-27, 2012. Contact person: Arif Iqbal Rana, Suleman Dawood School of Business, Lahore University of Management Sciences, DHA, Lahore, 54792, Pakistan. Cell: +92 322 444 0246, arif@lums.edu.pk

THE SHAFI GROUP

Arif Iqbal Rana, Lahore University of Management Sciences

Case Objectives and Use

This case can be used to highlight and discuss issues in a family business transiting from a sibling partnership to a cousin consortium, or devolving into smaller sibling partnerships. It can also be used to highlight the merits and demerits of a family business sticking together despite size, and the governance structure required for the family to stick together beyond two generations.

The case can be used in an MBA or Executive course on Family Business, to highlight the differences between sibling partnerships and cousin consortiums, in the family dimension of the three dimensional model of family business. The case can also be used to introduce the topic of family business in an undergraduate course on Introduction to Management.

Case Synopsis

The Shafi Group had grown over half a century into one of the largest family businesses in Pakistan. The Group also was one of the most cited examples in the country of a family continuing to do business together despite multiple generations and size. The fourth generation was now joining the family business and the executive committee (comprising of senior directors) had decided to devolve the group into three sub-groups, with independent ownerships and control.

The case briefly outlines the history of the Shafi group, and the views of three directors (from the three-subgroups) on the decision to devolve. The case also highlights MrNaseem Shafi management style, and the Shafi group's governance structure, to allow for a discussion on how and why the Group survived for so long.

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, Quincy, MA, October 25-27, 2012. Contact person: Arif Iqbal Rana, Suleman Dawood School of Business, Lahore University of Management Sciences, DHA, Lahore, 54792, Pakistan. Cell: +92 322 444 0246, arif@lums.edu.pk

STRATEGY & BUSINESS POLICY TRACK – TABLE 1

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 7 & 8

Track Chair: Randall Harris, CSU Stanislaus, raharris@csustan.edu

Session Chair: John Gamble, University of South Alabama, jgamble@usouthal.edu

Balancing Stakeholder Interests and Corporate Values: A Cummins Strategic Decision
Erica Berte, Indiana University – Purdue University Columbus, eberte@iupuc.edu
Christine Vujovich, Retired, Cummins Inc.

Dollar Thrifty Automotive Group, Inc.
Melissa Lay, Lay Consulting Group
R. Henry Migliore, Langston University – Tulsa, hmigliore@aol.com

Exiting the Rhode Island Managed Care Market
Carl Nelson, Northeastern University, ca.nelson@neu.edu

Guides to the Wild Outdoors: Montana's Niche Outfitter and Guide Industry
Bambi Douma, University of Montana, bambi.douma@business.umt.edu
Jacob Balyeat, University of Montana

Knowledge Creation at Steelcast Industries Limited
Anjan Roy, National Institute of Bank Management, aroy@nibmindia.org
Rajen Gupta, Management Development Institute
Arijit Sikdar, Universityof Wollongong at Dubai

Northeast Utilities' Strategic Meltdown
Edward Desmarais, Salem State University, edesmarais@salemstate.edu

BALANCING STAKEHOLDER INTEREST AND CORPORATE VALUES: A CUMMINS STRATEGIC DECISION

Erica Berte, Indiana University – Purdue University Columbus
Christine Vujovich, Retired, Cummins Inc.

Case Objectives and Use

This case investigates how Cummins Inc. (Cummins) Engine Business president Joe Loughrey and his team were pressured by different stakeholders and competitors to make an important strategic decision. Cummins needed to decide if it would follow a consent decree it signed with EPA. The case shows how Cummins vision, mission and corporate values played an important role in this decision. This case study is recommended for undergraduate and graduate courses which focus on strategy and organizational behavior, covering topics in strategic decision making, organizational culture, stakeholder analysis and social responsibility.

Case Synopsis

In 1998, the United States Environmental Protection Agency (EPA) and US manufacturers of heavy-duty diesel engines signed a consent decree which included among other things, pulling forward ("pull ahead") by 15 months a new nitrogen oxide (NOx) emission standard. By early 2002, Caterpillar, Detroit Diesel, Volvo and Mack were all requesting EPA to delay the "pull ahead". Cummins was being pressured by its competitors to join in this request. On the other side, the Environmental Protection Agency (EPA) and several environmental organizations wanted Cummins to adhere to the requirements of the consent decree. Cummins was navigating through a very difficult economic time and could not afford to make a mistake. Joe Loughrey, Cummins Engine Business President and his team needed to make a strategic decision. Would they

a) agree with the competitors' position asking EPA to delay the consent decree which required the company to pull ahead an expensive environment requirement, thus allowing manufacturers to continue using the established engine technology that had customer support, or
b) accept the terms of the consent decree and continue to develop a new engine technology against the wishes of many in the industry and thus face possible market retraction.

Both strategic decision options had substantial consequences and needed to be carefully evaluated. Not only was the future of Cummins Engine Business in jeopardy, but as we learn later, this decision impacted the future of the whole industry.

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, Quincy, MA, October 25-27, 2012. Contact person: Erica C. Berte, Indiana University - Purdue University Columbus, 4601 Central Avenue, Columbus, IN 47203-1769, 812-348-7267, eberte@iupuc.edu

DOLLAR THRIFTY AUTOMOTIVE GROUP, INC.

Melissa Lay, Lay Consulting Group
R. Henry Migliore, Managing For Success

Case Objectives and Use

1. To introduce students to the working of the car rental industry
2. To demonstrate to students how global expansion competitively positions an organization
3. To require the student to identify, evaluate, and select appropriate strategies for global expansion
4. To allow the student to evaluate the companies mission statements with respect to operations
5. To introduce the student to advantages and disadvantages of franchising in domestic and international markets
6. To require the student to identify how DTAG's partnership with Daimler Chrysler will aid in global expansion

Case Synopsis

Dollar Thrifty Automotive Group (DTAG) operates both Dollar Rent-A-Car Systems and Thrifty Rent-A-Car Systems. Together, Dollar and Thrifty have approximately 1,100 rental locations throughout the U.S. and Canada, with over 800 locations run by franchisees. In addition, DTAG has franchised locations in over 75 countries. In the United States and Canada, DTAG revenue sources are from airport markets. In contrast, franchising is the primary source of Thrifty's revenues, while Dollar's revenue source is derived from company-owned locations.

In recent years, the leisure travel market has grown substantially. This growth, both nationally and internationally can be attributed to increased travel from "baby boomers." As a result, there has been a rise in the hotel and tourism industries. These industries' analysts believe the Internet has been a contributing factor to an increased number of Americans traveling for leisure. Both subsidiaries of DTAG currently offer on-line car rental services to their customers.

Students will evaluate services offered to Dollar and Thrifty customers, along with markets served, while identifying areas of future growth. Also, students will create a *strategic plan of expansion* into foreign markets for business and leisure travelers.

The authors developed this case for teaching and 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, Quincy, MA, October 25-27, 2012. Contact person: Melissa Lay, Lay Consulting Group, 11609 E. 105th St. N, Owasso, OK, 74055, 918-691-7258, consult4success@yahoo.com

EXITING THE RHODE ISLAND MANAGED CARE MARKET

Carl Nelson, D'Amore-McKim School of Business, Northeastern University
Harvey Cotton, Ropes and Grey, LLP

Case Objectives and Use

Exiting the Rhode Island Managed Care Market was written for graduate and advanced undergraduate students in courses that focus on healthcare strategic management. It is a complex case illustrating what many students will observe as both ill thought-out and wishful strategic choices, strategic choices based on institutional survival and necessity, challenging management and communication strategies, and evolving stakeholder competencies. Students can quickly see how a poorly developed and executed SBU strategic plan and a weak monitoring system can severely impact a parent organization's performance overtime. The case then demonstrates how new leadership must be prepared to deliver unpleasant news and make painful decisions in a timely manner under challenging circumstances while attempting to insure that contractual and regulatory concerns are successfully addressed and the health care service requirements of the organization's covered population are not neglected. A final objective of the case is to provoke thought on how the "principles of ethical discourse" may be applied in situations where stakeholders may hold diverse interests and react accordingly.

Case Synopsis

In mid-1999, Harvard Pilgrim Health Care, a Massachusetts managed care organization, notified the Rhode Island Department of Business Regulation that it could no longer support Harvard Pilgrim Health Care of New England (HPHC-RI) and its health care operations in the state of Rhode Island. This announcement set in motion a process that resulted in the Department of Business Regulation's decision to liquidate HPHC-RI, one of Rhode Island's three largest health insurers. HPHC-RI closed its doors on December 31, 1999, approximately four months after Harvard Pilgrim Health Care first approached the DBR to discuss its financial concerns. This case describes the actions leading up to HPHC's decision to liquidate their Rhode Island operations.

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, Quincy, MA, October 25-27, 2012. Contact person: Carl Nelson, D'Amore-McKim School of Business, Northeastern University, 365 Huntington Avenue, Boston, MA 02115, 617-373-4751, ca.nelson@neu.edu

GUIDES TO THE WILD OUTDOORS:
MONTANA'S NICHE OUTFITTER AND GUIDE INDUSTRY

Bambi Douma & Jacob Balyeat
University of Montana

Case Objectives and Use

This Industry Note is intended for entry-level strategy courses, either at the undergraduate or graduate levels, in a module on industry analysis. The note may be combined with at least one of the cases also developed by the author about strategic decisions by individuals or organizations competing in this industry. Those cases are currently in progress. If used in conjunction with one of those cases, then this note would also be appropriate as background information in a small business and/or entrepreneurship course.

After reading, analyzing the industry, and discussing this note, students should have a better understanding of:

- Industry dynamics and the influences on individuals and organizations that make up the industry
- How to put together an industry analysis
- Using past information and trends to predict future industry performance

Case Synopsis

This Industry Note examines the outfitter and guide industry in Montana as a basis for discussing a niche industry within the larger tourism industry that is affected dramatically by external constituents as well as communication, coordination and organization amongst the industry players. The industry information indicates that the past financial impact on Montana's overall economy was great and contributed to non-resident tourism in the state. However, changes in the regulatory environment and in technology have threatened the overall industry performance.

The industry represents the oldest profession in the state of Montana and discusses changes within the last decade that are influencing the direction that organizations and individual small business / self-employed players have to take to stay competitive. For example, changes in the regulatory environment, citizen voting on laws that affect business in the industry, and communication, advertising, and promotion have all changed.

The authors developed this industry note for class discussion rather than to illustrate either effective or ineffective handling of the situation. The note, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012. Contact person: Bambi Douma, School of Business Administration, University of Montana, 32 Campus Drive, Missoula, MT 59812, 406-243-6148, bambi.douma@business.umt.edu

KNOWLEDGE CREATION AT STEELCAST INDUSTRIES LIMITED

Anjan Roy, National Institute of Bank Management, India
Rajen K Gupta, Management Development Institute, Gurgaon
Arijit Sikdar, University of Wollongong, Dubai

Case Objectives and Use

The case illustrates how knowledge became created in small family owned Indian company. It describes the business processes, job challenges and inter-departmental interactions that were observed and recorded during a study in the company. It also narrates significant events of success and failures from history as leads to innovations in the company.

The case can be used to illustrate a real-life situation to analyze and model grass-root level innovation processes in organizations by applying the known theories of knowledge creation in organizations. Also, the qualitative data - observations and events - from the case can be framed using certain theory building techniques, to identify any recurring process patterns behind the emergence of innovation events. These patterns may throw light on likely models of knowledge creation processes embedded in the routine work in the company. Accordingly, the case can be taught in business school undergraduate courses such as Management of Technology, or doctoral level courses on doing qualitative research aimed at studying process-based phenomenon.

Case Synopsis

The Director of Corporate Planning of Steelcast Industries Limited, a small family owned company, engaged in the business of manufacturing and supply of high quality steel castings, feels the need for making certain changes in the management style to improve the performance of his company. What makes the company different from its peers is its predominant export orientation, and a business model that perforces continued engagement with the customers. Accordingly, the company has brought on itself the necessity to remain ahead on the technological frontier and been a pioneer in ushering innovations in the steel casting industry. This has been an important reason behind the survival of the company in an industry marked by exit of many others.

Recently, the company has implemented successfully a new casting process technology called Replicast. However, its commercial success has been delayed. In the meanwhile, certain component parts of Replicast are used in experimental trials for improvising other processes as the company attends to different problems. While the innovation orientation of the company has led to discovery of a number of products and processes at the shopfloor, day to day problems in completing the product development cycle continue to hamper its efficiency.

NORTHEAST UTILITIES' STRATEGIC MELTDOWN

Edward Desmarais, Salem State University

Case Objectives and Use

This case provides students with the opportunity to learn through analysis and practice. The learning objectives for the case are:

1. To analyze macro-environmental drivers of change and their impact on an industry and organization.
2. To frame the primary and secondary strategic issues facing a business in a complex and changing environment, extract the applicable facts, categorize the facts by issue, analyze the facts and draw conclusions.
3. To develop business level strategies and functional level strategies and recommendations to position the organization for success.
4. To apply conceptual knowledge of the managerial roles and responsibilities to affect successful organizational change.
5. To apply specific strategy and business policy concepts, conceptual frameworks and theories to events.
6. To measure the success of implementation activities and to take appropriate action.

This is a data rich case on an industry (nuclear power) within an industry (electric utility).The case and teaching note provide ample background information on both industries. The case works well over multiple weeks or an entire semester. Part A of the case is appropriate for chapters that deal with the external environment (macro-environmental factors and industry drivers).Part B is appropriate for text chapters that deal with developing and implementing strategy. Part C is appropriate for determining the effectiveness of the chosen strategy, strategy implementation and management. The case is for MBA students in a Policy and Strategy course.

Case Synopsis

In the 1980s, NU had a solid reputation for operational excellence. In the mid-1980s, NU's management perceived significant threats due to deregulation. With McKinsey's guidance, NU forged a low cost strategy. Lost in the pursuit of low costs was the need to focus on compliance with federal and state laws and regulations, excellent operations, highly effective practices and policies, and production. The protagonist, a mid-level manager, works through typical assignments MBA graduates are likely to experience and follows the traditional strategy analytical scope of macro-environmental and industry drivers (Part A), strategy formulation (Part B) and strategy implementation (Part C). Part A of the case sets the stage with changing external environmental factors and the need for the industry to defend against the numerous new threats. Part B of the case provides a recapitulation of the strategy and actions NU took in response to the environmental changes. With the benefit of hindsight, Part C of the case leaves students with the questions of what went wrong and why.

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, Quincy, MA, October 25-27, 2012. Contact person: Edward Desmarais, Bertolon School of Business, Salem State University, 352 Lafayette Street, Salem, MA 01970-5353, 978-542-7304, edesmarais@salemstate.edu

STRATEGY & BUSINESS POLICY TRACK – TABLE 2

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 7 & 8

Track Chair: Randall Harris, CSU Stanislaus, raharris@csustan.edu

Session Chair: Armand Gilinsky, Sonoma State University, gilinsky@sonoma.edu

Choosing Business Model in Dynamic Macro-Environment
Ajit Patil, IBS Mumbai, ajitpatilmumbai@yahoo.co.in

The Innovation District and the Vertex Decision
Ray Kinnunen, Northeastern University, r.kinnunen@neu.edu
Dan Speiss, Northeastern University
Sue Sieloff, Northeastern University

Monte-Carlo SBM: Managing a Luxury Brand through Time and Crisis
Corine Cohen, International University of Monaco, ccohen@monaco.edu

Royal Canadian Golf Association – A New Era
Hugh Munro, Wilfrid Laurier University
Carmel Branston, Wilfrid Laurier University, carmelbranston@sympatico.ca

Alcoa Russia
Frances Amatucci, Slippery Rock University of Pennsylvania, amatuccif@comcast.net
John Camillus, University of Pittsburgh

CHOOSING BUSINESS MODEL IN DYNAMIC MACROENVIRONMENT

Ajit Patil, IBS Mumbai

Case Objectives and Use

This case is recommended for the students of Strategic Management and Marketing Management, who are pursuing full time/part time course of Management degree or diploma.

Case Synopsis

This case is of a family managed industrial house of India, Piramal Group. The company had products in almost all the higher growing chronicle ailment segments. These deals put the company in the top league of the Indian Pharmaceuticals industry. The combined sales touched Rs12 billion for FY 2002 pushing it in the top five amongst Indian Pharmaceuticals Industry. In-Licensing and alliance was the important strategy. The company entered in alliance with the third largest global company in the biotechnology. They had the largest Sales force in the entire pharmaceuticals industry, in India. More than 3,000 sales representatives were covering 65,000 chemists and 162,000 doctors, in Indian market. Cross-selling opportunities were promising.

The core management team was debating on the Business strategy of the company for the next decade, in the light of the dynamic macro environmental factors, Vision and Mission. With effect from 1st Jan 2005, India committed under the World Trade Organization (WTO) agreement to switch to the 'Product Patent Regime' as opposed to the 'Process Patent Regime' that existed. Companies of all sizes – small and large – will have to stop 'Reverse Engineering', provided the original patent holder registers its product in India after the first three years. Almost three forth of the total sales of the Piramal group companies came from the domestic formulations; hence it was important to critically evaluate the business strategy in the light of the new Pharmaceuticals Patent Laws.

Three strategic options were available to the management. Option one is to change the strategic focus to In-Licensing, Contract manufacturing and on distributed such products widely in India. Second option argues that the company had been doing well even against MNC pharmacy companies, in Indian market. The third option suggested foray into organised pharmacy retailing to get the first mover advantage. Such forward integration would complement the existing business nicely and will also open many possibilities in post Product Patent Regime. Ajay Piramal had to choose the best possible course of action to succeed in the dynamic macro environmental changes.

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, Quincy, MA, October 25-27, 2012. Contact person: Ajit Patil, Hiranandani Gardens Opposite Hiranandani Hospital, Powai Mumbai, Maharashtra, India, 400076. Tel: 91 9320243843, ajitpatilmumbai@yahoo.co.in

THE INNOVATION DISTRICT AND THE VERTEX DECISION

Ray Kinnunen, Sue Sieloff, & Dan Spiess
Northeastern University

Case Objectives and Use

The case is based on interviews and related secondary research. It is appropriate for courses in Business Strategy as well as Urban and Regional Policy at the undergraduate, graduate and executive levels.

Students of Business Strategy and Urban and Regional Policy should gain an understanding of:

- The role of analysis in both the business and urban policy framework.
- The pros and cons of policy decisions from the view of various stakeholders.
- Understand the economic and policy impact of incentives

Case Synopsis

The City of Boston had envisioned some form of business complex on a 50-acre site on the waterfront to stimulate new businesses and economic activity in the area. Some of the recent developments in the district (named the Innovation District) had been the result of decades of work and massive government investment. As of January, 2010, Boston had not yet attracted a highly visible and successful company to the Innovation District. Boston identified Vertex Pharmaceuticals as a candidate to attract to the Innovation District with City and State incentives to move. A 1989 startup, Vertex was located in Cambridge, Massachusetts and had yet to turn a profit. A competitor in the highly competitive Bio-Pharma industry, it had several promising drugs in the pipeline, but had not gone through the FDA approval process. Vertex had no other proprietary product on the market, had limited clinical experience and was considered by some analysts as a high financing risk due to high cash burn.

There was considerable question by some at both the state and city level regarding both the incentives that would be offered to attract businesses and the economic results of the incentives.

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, Quincy, MA, October 25-27, 2012. D'Amore-McKim School of Business, Northeastern University, 360 Huntington Avenue, Boston, MA 02115, 617-373-4736, r.kinnunen@neu.edu

MONTE-CARLO SBM:
MANAGING A LUXURY BRAND THROUGH TIME AND CRISIS

PART A – REVEALING A LUXURY BRAND IDENTITY
PART B – "SUITE DREAMS": THE SUCCESS OF A SUPREME LUXURY STRATEGY

Corine Cohen, International University of Monaco

Cases Objectives and Use

The case demonstrates the importance of a strong luxury brand identity in the success of luxury companies' strategies, especially in today's difficult global and economic context. More precisely the case shows how a supreme luxury strategy can be a paradoxical but effective answer to a challenging situation. The participants have to discuss and answer two main questions. First, *How, from a study of the luxury market, its clients and its activities, the Société des Bains de Mer (SBM) has succeeded in evolving from a company managing great hotels, restaurants, casinos… to Monte-Carlo SBM, a company also managing one of the most well-known and highly respected legendary and luxury brands in the world ?* Then, *how a strong luxury brand identity can allow to successfully implementing the most audacious luxury strategies over time and crisis?*

The case covers several Management fields and offers different degrees of difficulties. Consequently, it can be taught to undergraduate and graduate students, participants in executive training courses, and companies' in-house training seminars.

Case Synopsis

It was the autumn of 2012. Axel Hoppenot, the Marketing Director of Monte Carlo SMB was thinking about the past years. Many changes occurred since its arrival, in 2004. With the aim of returning to roots and refocusing on the company's original values, he had undertaken an in-depth reflection and launched a programme of studies. The analysis of the global luxury market, the SBM's clients, and the company team's reflection made it possible to produce a strong new brand identity. Many strategic decisions were taken. The business case proposes to discuss this evolution and these different strategic choices until the latest ones for 2012/2014, concerning a supreme luxury strategy in the hotel sector.

Revealing a luxury brand identity was one of the main achievements of Monte-Carlo SBM management and teams. The results, financial, but also in terms of image and prestige were obvious. The turnover had grown up from about 299 million of Euros in 2002 to 458 million of Euros in 2008. The profits had evolved from 21 million Euros in 2002 to 94 million of Euros in 2008. But in 2009 the global crisis sweeps the entire world, and new challenges appeared. A creative marketing approach had to be implemented. In the hotel sector for example, some decisions had to be made about the internal and external sustainable development of the brand: *What original marketing strategy and new product offerings should we implement in our hotel business?* And *what are the alternatives for the international development of Monte-Carlo SBM?*

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, Quincy, MA, October 25-27, 2012. Contact person: Corine Cohen, International University of Monaco, 2, Avenue Albert II, 06.08.73.86.37, ccohen@monaco.edu

ROYAL CANADIAN GOLF ASSOCIATION – A NEW ERA

Hugh Munro & Carmel Branston
Wilfrid Laurier University

Case Objectives and Use

This case demonstrates the difficulty not-for-profit organizations face in funding activities consistent with their mission. The Royal Canadian Golf Association's (RCGA) mission is to promote the game of golf in Canada. At the time of the case, the Board had charged the CEO and COO with creating a growth plan to increase the organization's non-tournament revenues by 75% over five years. In doing so they must consider the organization's mission and the interests of key stakeholder groups. They must evaluate all of the organization's activities and programming and develop a sustainable funding model. The case is appropriate for use in a business strategy or capstone course where students are expected to integrate business skills in arriving at a solution and can be used with either undergraduate business school students or MBA students.

Case Synopsis

The Royal Canadian Golf Association (RCGA) has responsibility for promoting the game of golf in Canada and for maintaining the integrity of the game. In prior years the organization had owned and operated an upscale private golf club that generated significant profits which were used to fund its other activities and programming. The property however had been sold to a for-profit organization and RCGA was now facing deficits in funding its ongoing membership and program activities.

The primary challenge for the CEO and COO is to develop a sustainable plan to meet the Board's objectives of achieving revenue growth of 75% over 5 years and bottom-line income of $1.5 million. Doing so requires the executives to interpret and operationalize the organization's mission, to evaluate the effectiveness and financial sustainability of the organization's current programming, to evaluate the organization's funding model, and to consider the RCGA brand and the target customer groups.

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, Quincy, MA, October 25-27, 2012. Contact person: Carmel Branston, Wilfrid Laurier University, 75 University Ave W, Waterloo, ON, N2C 3L5, 519-884-1970, cbranston@wlu.ca

ALCOA RUSSIA

Frances M. Amatucci, Slippery Rock University of Pennsylvania
John Camillus, University of Pittsburgh

Case Objectives and Use

The case illustrates how a global aluminum company dedicated to sustainability and humanistic values implants those core values and business processes into two newly acquired plants in Russia. The case can be used to help students assess the competitive dynamics of the aluminum industry and evaluate the driving forces for change at a time of global recession. It describes the challenges a multinational corporation encounters in responding to recessionary forces that have a significant impact on industry demand in its core business. Finally, the case enables students to consider how a parent company can instill core values and manage cultural change in an emerging market economy. The case was written for senior-level undergraduate and graduate business courses in strategic management, international business and/or sustainability.

Case Synopsis

Alcoa CEO Alain Belda commented that 2009 was the toughest year in the aluminum industry that he has seen in forty years in the business. Alcoa was a major player in the global aluminum industry with $18.4 billion in revenues and 11% market share. The global recession decreased demand in its major markets including automotive, packaging, aerospace and construction causing decreased aluminum prices and oversupply. The Alcoa Business System (ABS) was an integrated set of business principles that are the foundation of all business processes. In addition, the company culture was strongly influenced by the following seven core principles of Alcoa: promoting environment, health and safety, customer focus, pursuit of excellence, respect for people; sustainable profitability and accountability. In 2005 Alcoa acquired two Russian plants, Samara Metallurgical and Belaya Kalitva for $257.5 million. The plants were old and dilapidated with poor employee productivity and high incidence of industry accidents. The parent company invested approximately $490 million to modernize the plants and improve the safety record. A priority of the management team, which initially was comprised of expatriates, was to implant the core values of the corporation as well as business processes consistent with the Alcoa Business System. In 2010 Andrey Donets, Alcoa Russia's President, and Oleg Kalinskiy, Vice President of Corporate Affairs, review the progress that has been made and the challenges that lie ahead as the 2009 Fourth Quarter Earnings Conference Call with Alcoa's new President, Klaus Keinfeld, was about to begin.

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, Quincy, MA, October 25-27, 2012. Contact person: Frances M. Amatucci, School of Business, Slippery Rock University of Pennsylvania, Slippery Rock, PA 16057 (724) 738-4310, frances.amatucci@sru.edu

STRATEGY & BUSINESS POLICY TRACK – TABLE 3

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SALON 7 & 8

Track Chair: Randall Harris, CSU Stanislaus, raharris@csustan.edu

Session Chair: Gina Grandy, Mount Allison University, ggrandy@mta.ca

Airworks: Building Aviation Services in Emerging Markets
Jyoti Bachani, Saint Mary's College of California, bachani.jyoti@gmail.com

Building a Positive Future for Children with Disabilities through Strategic Partnerships
Gina Grandy, Mount Allison University, ggrandy@mta.ca
Hyla LaPointe, Canadian Pacific Rail
Laura Park, Mount Allison University
Robert Murray, Mount Allison University

The Decline and Demise of Montgomery Ward Company
John Vitton, University of North Dakota, john.vitton@business.und.edu

Reshaping at Eileen Fisher: Strategic Change at Its Best?
Bonita Betters-Reed, Simmons College, bonitabetters@gmail.com
Susan Sampson, Simmons College

Starbucks: A Case Study
Kathleen Rodrigues, krodrigues01@cox.net

AIRWORKS: BUILDING AVIATION SERVICES IN EMERGING MARKETS

Jyoti Bachani, Saint Mary's College of California

Case Objectives and Use

This case is appropriate for teaching strategy in the context of a business going from one-product service to multiple-product and services, and from a domestic to a regional business, also from a family owned and operated to a professionally managed firm with growth ambition. It is set in India in the Aircraft Maintenance, Repair and Overhaul industry.

Case Synopsis

AirWorks is the largest privately owned aviation services company in India. It has been family owned by the Menon family since 1951, with a new professionally trained top management team brought in since 2010, led by Vivek N Gour. Under his leadership, it has embarked upon a rapid growth strategy, increasing its revenue several fold between 2010 and 2012. In 2010, AirWorks acquired a majority share in Air Livery, an aircraft painting and maintenance company based out of UK. It also set up joint ventures and partnerships with some other players in the aviation sector, including Scandinavian Avionics, for avionic maintenance, DC Design for customized interiors, and SpanAir for additional hanger space in Delhi. In 2012, AirWorks made a major investment of $(confidential now-available later) in Empire Aviation of UAE. A new hanger was also built at Hosur near Bangaluru. Vivek led a clean-up job with getting hangers updated, offices set up with processes to document and track and get world class certifications from global regulators such as EASA. He also arranged management training to bring about financial awareness so that the business shifts from 'sell to customers for relationship' to 'sell to make money with relationship'. AirWorks values were posted visibly in their office and clear performance related expectations were set for the family members in senior management role as well as the new talent hired in leadership roles. Vivek believed that you had to be prepared with your resources ready, to seize the opportunity whenever it arrives. This opportunistic approach to strategy in an emerging country in a sunrise industry that has yet to be opened up by the regulators has made AirWorks survive where dozens of others tried and failed. This growth strategy is based executing for short term run rate as well as long term growth and profitability as the guiding features. Aircraft owners do not have to go to Dubai, Singapore or Istanbul for servicing their aircrafts and with Empire they can enjoy the joys of ownership without the hassles.

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, Quincy, MA, October 25-27, 2012. Contact person: Jyoti Bachani, Saint Mary's College of California, 380 Moraga Road, Rheem, CA 94556. Tel: 925-631-4000, jb19@stmarys-ca.edu

BUILDING A POSITIVE FUTURE FOR CHILDREN WITH DISABILITIES THROUGH STRATEGIC PARTNERSHIPS

Gina Grandy, Hyla LaPointe, Laura Park & Robert Murray
Mount Allison University

Case Objectives and Use

The case opens with one key concern: what does the Executive Director of Cumberland Early Intervention Program (CEIP) (a non-for-profit) need to do to develop more strategic partnerships that will ensure greater financial stability for Cumberland Early Intervention Program? The case is intended to expose students to the nature and role of strategic partnerships / collaboration for not-for-profits. It challenges students to consider how best to maintain the mission of a not-for-profit or values-driven organization, while also ensuring the short-term and long-term financial viability of the organization. Students will also have to address the role of the board in developing and implementing a strategic plan that aligns mission and sustainability. The case was written for undergraduate and graduate classes in strategic management, not-for-profit and corporate governance management classes.

Case Synopsis

Erin Perry (Perry) was the Executive Director (ED) of CEIP located in Amherst, Nova Scotia, Canada. CEIP's core mission was to provide services to families with children who had developmental special needs. The early intervention programs were designed to be family centered so that individualized services and supports were provided to the child within the context of his or her family unit and primarily in the child's natural environment: the home. Demand for services increased substantially in recent years and CEIP had as many children on its waiting list as the clients it served. Similar to other centers across the province, CEIP was heavily dependent upon financial support from the provincial government but that funding was never enough to cover all operational expenses. Fundraising was a challenge because it required considerable time and expenses and there were many other organizations competing for finite donor dollars. CEIP had developed successful strategic partnerships with some donors and Perry felt additional strategic partnerships would help alleviate some of the ongoing financial pressures. Perry's aunt, now deceased, was the first ED of CEIP and a role model for Perry. Following her aunt's view, Perry felt that the mission of the organization should drive strategic decision making. Perry was not interested in chasing funding opportunities at the expense of the quality of programming and CEIP's mission. She wanted to find a way to develop strategic partnerships that would allow CEIP to maintain its current programming and ensure greater financial stability.

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, Quincy, MA, October 25-27, 2012.
Contact person: Gina Grandy, Mount Allison University-144 Main Street, Sackville, New Brunswick, E4L 1A7, 506-364-2292, ggrandy@mta.ca

THE DECLINE AND DEMISE OF MONTGOMERY WARD COMPANY

John J. Vitton & Seong-Hyun Nam
University of North Dakota

Case Objectives and Use

This descriptive case requires students to analyze, evaluate and determine if there were more effective ways to cope with the opportunities and threats encountered by Montgomery Ward in its external environment during company's 128 year life span. This case study also may be considered as a decision case if the instructor requires the students to make sound recommendations by a given time period after analyzing the internal and external environments.
The case was intended for use in upper-level undergraduate or graduate strategic management courses. The case was designed to analyze Montgomery Ward's lack of benchmarking and continuous improvement exhibited by nil expansion to the suburban malls after WWII, the Mobil Oil merger which lacked a common thread, and the emergence of Wal-Mart as a retailing threat through use of high technology. The rise of specialty retailer competition should provoke lively discussion in the class room.

Case Synopsis

Founded as the nation's first dry-goods, mail-order catalog business in 1872, Montgomery Ward opened its first retail outlet store in 1926. It remained competitive until 1950 when the company's main rivals, Sears and J.C. Penney responded to the general movement of the American middle-class to the suburbs by moving stores into the growing number of suburban shopping malls. Montgomery Ward remained wedded to its catalog business and small outlet stores concentrated in small towns. Mobil Oil, seeking to diversify, acquired Ward in the mid- 1970s. Mobil found that petroleum and retailing were not a good fit. Montgomery Ward closed its catalog business in 1985 and began to focus on brick and mortar stores. Montgomery Ward was spun off in a $3.8 billion leveraged buyout by GE Capital Corporation and a private equity firm in 1988. Ward filed for Chapter 11 bankruptcy in mid-1997 and suffered over $2.6 billion in losses between 1996 and 1998. The company emerged from bankruptcy court protection in August 1999 as a wholly owned subsidiary of GE Capital. Despite spending $100 million on IBM merchandising and retailing technology, Montgomery Ward announced it was going out of business on December 28, 2000. This was the largest retail liquidation in U.S. history. The company sold its name to a privately own company, Direct Marketing Services and reemerged in 2004 as an online retailer. Ownership changed over to Swiss Colony in Monroe, Wisconsin. The online retailer's revenue appears to be holding steady producing revenue around $165 to $175 million annually. Mailmen are still delivering Montgomery Ward catalogs.

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, Quincy, MA, October 25-27, 2012. Contact person: John Vitton, College of Business and Public Administration, University of North Dakota, ND 58202-8377, 701-777-3229, john.vitton@business.und.edu

RESHAPING AT EILEEN FISHER: STRATEGIC CHANGE AT ITS BEST?

Bonita L. Betters-Reed & Susan D. Sampson
Simmons College School of Management

Case Objectives and Use

This leadership case demonstrates how EILEEN FISHER Inc. was impacted by the recession of 2007-2010. It also illustrates how the Facilitating Leadership Team of EILEEN FISHER put the fate of the company in the employees' hands and asked them to "reshape" the organization for the future. Application of appreciative inquiry theory shows how EILEEN FISHER created a new normal and a new organization better positioned for the future. The case is set at a leadership meeting after the year 2009 where it looked like there would be an $11 million loss. Students will be asked to apply the appreciative learning process and determine if the strategy that the employees of EILEEN FISHER outlined better positioned them for the future. This case was written for business school graduate and undergraduate courses in strategic change, retail management or organizational leadership.

Case Synopsis

During the recent downturn in the economy, EILEEN FISHER, Inc. who had been experiencing double-digit growth had to take some widespread organizational strategic action or potentially lose $11 million. Eileen Fisher and the Facilitating Leadership Team (FLT) met to reflect on the actions that had taken to "reshape" their organization. The FLT had informed the 800 employees in the organization that they were facing serious losses and had shared not only identified issues, but their faith in the EF collaborative culture. The FLT had put the question to the employees – What should we do? The employees dug in and created new ways of working. Reflecting on the "reshaping" of EILEEN FISHER the leadership team wondered if the creation of the "new normal" was sound and sustainable for the future. Were they well-positioned for the future?

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, Quincy, MA, October 25-27, 2012. Contact person: Bonita L. Betters-Reed, School of Management, Simmons College, 300 The Fenway, Boston, Massachusetts 02115, 617-521-2398, Bonita.Betters-Reed@Simmons.edu

STARBUCKS: A CASE STUDY

Kathleen J. Rodrigues

Case Objectives and Use

This case is designed for use in undergraduate or graduate strategic management classes. Following a discussion of this case, students should be able to identify the challenges associated with organizational change. They should come away with an understanding of the principles of planning, organizing, leading, and controlling activities performed by managers operating multinational corporations. The students should understand the importance of a vision/mission, the need to perform a SWOT analysis to identify both internal and external factors impacting the company, the financial and organizational challenges related to expanding, and the continuous need to monitor, evaluate, and respond to changes in the company's environments.

Case Synopsis

The Starbucks case presents issues related to growth, size, and expansion. The case points out two important external factors—competitors and cultural considerations—and two important internal factors—firm strategy and size. Starbucks is continuing to pursue a corporate strategy of growth and a business strategy of focused, differentiation. The industry landscape has changed since Schultz purchased Starbucks in 1987. With increased competition, image issues, expansion and timing concerns, and escalating costs, should Starbucks reexamine and change its mission and strategies?

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, Quincy, MA, October 25-27, 2012. Contact person: Kathleen J. Rodrigues, 26370 E. 113th Ct. So. Coweta, Oklahoma, 74429. Tel:918-639-2234, krodrigues01@cox.net

SOCIAL & ENVIRONMENTAL ENTREPRENEURSHIP TRACK

Friday 8:45 AM – Noon & Saturday 8:45 AM – Noon, SYLVANEUS THAYER

Track and Session Chair: Elissa Grossman, Loyola Marymount University, elissa.grossman@lmu.edu

All Good Bananas: Selling the Fairtrade Message
Eva Collins, University of Waikato
Helen Tregidga, Auckland University of Technology
Kate Kearns, Auckland University of Technology
Stephen Bowden, University of Waikato; sbowden@waikato.ac.nz

ENVIROFIT International: Cracking the BOP Code
Vijaya Narapareddy, University of Denver; vnarapar@du.edu

Inner City Renovation: Rebuilding Properties, Lives, and Communities
Marty Donkervoort, Founder and Former General Manager of Inner City Renovation, marty.donkervoort@gmail.com
John Melnyk, University of Winnipeg

LaborVoices: Bringing Transparency to the Global Supply Chain
Ron Roman, San Jose State University; ronald.roman@sjsu.edu
Anne Lawrence, San Jose State University
Chirag Amin, LaborVoices

The Pharos Project: Stay a Nonprofit or Become a For-profit with a Social Mission
John Friar, Northeastern University; j.friar@neu.edu
Wendy Vittori, Vittori Consulting

Theo Chocolate: Doing Well by Doing Good
Alva Butcher, University of Puget Sound; butcher@pugetsound.edu
Paul Anne Wilson, University of Puget Sound

ALL GOOD BANANAS: SELLING THE FAIRTRADE MESSAGE

Eva Collins, University of Waikato
Helen Tregidga & Kate Kearins, Auckland University of Technology
Stephen Bowden, University of Waikato

Case Objectives and Use

This case has been written for use in classes in under-graduate and graduate level strategic management and sustainability. It could also be part of environmental entrepreneurship, environmental strategy or business and society courses. Given its particular focus, the case fits within units on fair trade and "green" marketing, or it can be used to illustrate how very small resource-constrained entrants compete in an industry dominated by large multi-national corporations. It is open to a consideration of judo economics. While several of the questions ask students to consider the New Zealand context in which this case is set, knowledge of New Zealand and the New Zealand banana and supermarket industry beyond what is offered in the case is not necessary.

Case Synopsis

In June 2012, serial ecopreneur Chris Morrison was wondering just how many All Good Bananas he could sell into the banana-hungry New Zealand market – and whether to do a big push on price. From trials bringing Fairtrade bananas to New Zealand in 2008, All Good Bananas had grown to take a 5% market share in a fiercely competitive market dominated by large multi-national corporations. All Good Bananas had established relationships with a Fairtrade accredited grower cooperative in Ecuador, a distributor that also did the banana ripening on importation and one of the two major supermarket chains. Its bananas were also selling into independent stores. All Good Bananas had used gorilla marketing and social media to spread the Fairtrade message, and to ensure consumers knew about the negative social and environmental impacts of the regular banana trade in the developing countries where bananas grown. Chris Morrison and the other two owners saw potential in bringing other Fairtrade products to the market under the All Good brand as well. Chris Morrison was aware that All Good Bananas had the first mover advantage in the New Zealand Fairtrade banana market and that its staff of five were adept users of social marketing – but with the introduction of Dole's "ethical choice" bananas and with more and more corporations moving to social media to engage with the market, he knew price would be an important factor in the company's bid to grow to a 10% market share.

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, Quincy, MA, October 25-27, 2012. Contact person: Eva Collins, Department of Strategy & Human Resource Management, University of Waikato, Private Bag 3105, Hamilton, New Zealand, 64-7-838-4083, evacolln@waikato.ac.nz

ENVIROFIT INTERNATIONAL: CRACKING THE BOP CODE

Vijaya Narapareddy, University of Denver

Case Objectives and Use

The case illustrates how a group of highly qualified engineers founded a non-profit enterprise, called Envirofit International, to develop and sell products that would reduce environmental degradation and promote the health of the poor in developing countries. The organization was successful in selling the low-emissions, high performance biomass cookstoves they had developed to the rural poor in India through direct and retail distributors. The central question facing Harish Anchan, Managing Director of Envirofit's for-profit Indian subsidiary and his boss in the U.S., Tim Bauer, VP of Operations, is how to scale the cookstoves business profitably.

The case teaching objectives are: i) to present the problem of indoor air pollution and its direct and indirect consequences; ii) to illustrate issues of sustainability faced by mission-driven enterprises; and iii) to depict the complexity of selling products to BOP customers. This case is intended for undergraduate, graduate, and executive-level courses in Sustainability. It may also be used in the sustainability modules of course in Social Entrepreneurship as well as non-profit management.

Case Synopsis

In 2007, Envirofit International, a 401(c) (3) non-profit enterprise from Ft Collins, Colorado, USA, teamed up with the Shell Foundation to reduce indoor air pollution (IAP). IAP was recognized as a major environmental hazard in developing countries around the world. IAP was deemed the silent killer. According to the World Health Organization (WHO), it caused the death of one person every 20 seconds and was the leading cause of death for women and for children under the age of five. In India alone, 500,000 deaths annually were attributed to IAP. Globally, the 2 million tons of firewood per day burned to cook meals led to rapid deforestation, depleting water tables, global warming, and the melting of glaciers worldwide. The simple solution to this worldwide problem was a low or zero emissions cookstove. This case describes how the social enterprise, Envirofit, developed and marketed a high performance cookstove to the bottom of the pyramid (BOP) households in India and the challenges it encountered in the process.

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 case synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, Quincy, MA, October 25-27, 2012.

INNER CITY RENOVATION: REBUILDING PROPERTIES, LIVES, AND COMMUNITIES

Marty Donkervoort, Inner City Renovation
John Melnyk, The University of Winnipeg

Case Objectives and Use

This case illustrates the inherent challenges and social value of a social enterprise, as well as the critical importance of a champion to such ventures. The strategic challenge – sudden loss of a major customer – is also relevant to for-profit businesses, and there are two implicit governance issues – top management succession and the balance between mission and financial viability – to be addressed from a board perspective. The case can be used to introduce the topic of social enterprise in a business ethics or urban studies course, as a crisis management case in a strategy course, and in executive education / board governance workshops.

Case Synopsis

Inner City Renovation (ICR) is a for-profit social enterprise established in Winnipeg, Manitoba (CANADA) in 2002 to address the decaying infrastructure of poor inner city neighbourhoods, while providing opportunities for their residents to learn a trade and earn a living.

Due to the capabilities, connections and commitment of ICR General Manager Marty Donkervoort, the driving force behind this social enterprise, ICR has completed more than 100 construction projects and created 30 full-time permanent jobs, thereby helping many disadvantaged individuals improve their lives. However ICR's financial viability is at issue. It has lost money on operations every year since its founding and is close to the limit of its line of credit. Furthermore, at the point of the case, April 2007, Marty has just learned that a major customer accounting for two-thirds of ICR's current $1.5 million annual revenue is ceasing operations due to serious conflict between board and management!

This news threatens the very existence of ICR, let alone the realization of its social mission and Marty has no illusions about the devastating impact company closure would have on its employees and their communities. In a previous senior corporate position, he had been instrumental to the closure of a large manufacturing plant in a small, single-company town throwing hundreds of people out of work and creating havoc in the community.

This experience was the catalyst that prompted Marty to change careers and get involved with social enterprise, so he is determined to keep ICR going.

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, Quincy, MA, October 25-27, 2012. Contact person: Marty Donkervoort, c/o Department of Business and Administration, The University of Winnipeg, 515 Portage Avenue, Winnipeg, MB CANADA R3B 2E9, 204-258-2916, marty.donkervoort@gmail.com

LABORVOICES: BRINGING TRANSPARENCY TO THE GLOBAL SUPPLY CHAIN

Ronald M. Roman & Anne T. Lawrence, San José State University
Chirag Amin, LaborVoices

Case Objectives and Use

The purpose of this case is to permit students to generate and evaluate possible business models and revenue sources for a startup social enterprise whose purpose is to use mobile technology to bring transparency to the global supply chain. The case is appropriate for use in upper-division undergraduate or graduate-level courses in social entrepreneurship, or in a module on social entrepreneurship in broader courses on entrepreneurship, new venture creation, business and society, or strategy. LaborVoices is an example of a social enterprise that can be structured in several different ways. Students must understand the company's mission, its opportunities, and its challenges in order to select which business model to pursue. It is important for students to recognize the value propositions the company can create and decide whether to pursue multiple revenue streams from company launch, or to pursue one revenue stream initially with the intention of possibly adding others in the future. Students must also identify the critical people, partnerships, and resources that will lead to success.

Case Synopsis

Social entrepreneur Kohl Gill founded LaborVoices in 2010 with the goal of using mobile phone technology to bring transparency to the global supply chain. Gill's vision was to build a company that would allow workers in supplier factories for major brands—initially in Bangalore, India, and later in other locations—to use their mobile phones to report and share information about factory conditions. This information could potentially be useful to a variety of groups: the workers themselves, nongovernmental organizations and unions that sought to improve working conditions in the global supply chain, factory managers who wished to attract and retain high-quality workers, monitoring and auditing organizations that wished to improve their information sources, and international brands that sought to assure compliance with their codes of conduct and to protect against reputational risk. The case describes the experiences and thought processes that led to Gill's business concept. It also provides information on labor conditions and supply chain dynamics in the textile and garment industry in southern India. At the end of the case, Gill is reviewing various business models and considering how to launch his social enterprise successfully.

The authors developed the case for class discussion rather than to illustrate 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, Quincy, MA, October 25-27, 2012. Contact person: Ronald M. Roman, College of Business, San José State University, One Washington Square, San Jose, CA 95192-0070, (408) 924-8051, ronald.roman@sjsu.edu

THE PHAROS PROJECT: STAY A NONPROFIT OR BECOME A FOR-PROFIT WITH A SOCIAL MISSION

John H. Friar, Northeastern University
Wendy Vittori, Vittori Consulting

Case Objectives and Use

The case is intended for courses in social entrepreneurship, the management of nonprofits, or general entrepreneurship and strategy courses at both the graduate and undergraduate levels. The biggest discussion point is the decision whether to remain a nonprofit or to shift to a for-profit with a social mission. This has become a major decision point for all entrepreneurs who want to create a company that serves a social mission due to the rise of alternative corporate forms, such as the "B-Corporation," and other social mission governance structures that have been enacted into law in several states. A good comparison of the differences can ensue from the case. There is enough information provided about the business model to also have a strategy discussion on how to grow the web-based business, which is relevant for general entrepreneurship or strategy courses.

Case Synopsis

The time of the case is the Spring of 2012, and Bill Walsh has received overtures from venture capitalists to invest in his web-based business that is a repository and suite of analytical tools for information on the toxicity and health properties of building materials. Bill has developed personally from an anti-business activist to someone who wants to work with businesses to help them do the right thing. The strategic decision on the table is whether the company could, as a social mission for-profit entity, generate sufficient profits from subscription fees and other sources, such as licensing, to become self-sustaining and provide a reasonable return to the investors – investors who share their social mission, and therefore might not expect normal financial returns – but would expect a clear value proposition. If so, Bill would have the potential to raise the higher amount of capital needed to grow his company much more quickly, compared to the traditional non-profit, philanthropic funding model. But he would have to deal with some significant differences in managing a for-profit rather than a nonprofit.

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, Quincy, MA, October 25-27, 2012. Contact person: John H. Friar, D'Amore-McKim School of Business, Northeastern University, 360 Huntington Drive, Boston, MA 02115-2535, 617-373-4784, j.friar@neu.edu

THEO CHOCOLATE: DOING WELL BY DOING GOOD

Alva Wright Butcher & Paula Anne Wilson
University of Puget Sound

Case Objectives and Use

The case shows how a visionary used business to solve a social problem. The case will expose students to the exploitative conditions many cacao farmers experience and the environmental degradation often associated with cacao farming. Students will learn how one company has taken a different approach and will develop an understanding and appreciation for the impact on cacao farmers of fair trade practices. Theo provides an example of how economic growth and social development complement each other, instead of economic growth coming at the expense of people and the environment. Students will consider the impact of different strategic decisions on various stakeholders. The case was written for business undergraduate courses in entrepreneurship, social entrepreneurship, or corporate social responsibility.

Case Synopsis

While in his twenties, Joe Whinney witnessed firsthand the exploitative conditions that cacao farmers faced and the environmental degradation caused by cacao farming. Whinney believed that he could improve the farmers' lives by increasing the perceived value of chocolate and by working to pay a fairer price to the farmers for their beans. With $1 million in start-up capital from 30 angel investors Whinney started Theo Chocolate in 2006 as a business solution to social and environmental problems. Theo was the first certified organic Fair Trade bean-to-bar chocolate maker in the United States. It set new standards for behavior in the chocolate industry. The beans were roasted and processed in its charming and practical factory, a historical trolley barn built in 1905. Its products were sold nationwide via the internet, 2500 third party retail stores, and in its factory. Theo's sales growth since 2006 had been exciting; and Theo had received many prestigious awards for the quality of its confections and bars. However, profits had not been consistent. It is now 2012 and as Joe reflected on the company's rapid sales growth and success as an ethical chocolate maker, he wondered: *"What's next? How should we continue to grow the brand and achieve consistent profits? And what should we do if our angel investors grow restless for an exit strategy?"*

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, Quincy, MA, October 25-27, 2012. Contact person: Alva Wright Butcher, School of Business and Leadership, University of Puget Sound, 1500 North Warner, Tacoma, WA 98416-1032, 253-879-3349, butcher@pugetsound.edu

FRIDAY OCTOBER 26TH
Concurrent Sessions, 1:45 – 3:15 PM

1:45 – 3:15 PM Salons 2 & 3

1. Counting Cases: AACSB and the View from the Dean's Office

Moderator: Deborah Ettington, Editor, *CRJ*

Panel Members:
Dr. Karen L. Newman, Professor
Department of Management
Formerly Dean, Daniels College of Business, University of Denver and the Robins School of Business at the University of Richmond.

Dr. Ashok Rao, (recently retired) Dean
E. Philip Saunders College of Business
Rochester Institute of Technology
Formerly Chair of Management Division, Babson College

Dr. Jeffrey P. Shay, NACRA President
Johnson Professor of Entrepreneurship and Leadership
Washington & Lee University
Formerly Department Chair, University of Montana, during AACSB review

The panel members will share their experiences as deans and department chairs with the role of cases in AACSB accreditation and other legitimacy issues for case writers.

1:45 – 3:15 PM Salon A

2. Xtranormal Role Plays: A Technologically Enhanced Case Pedagogy

Presenter: Rebecca Morris, University of Nebraska at Omaha, Gina Vega, Salem State University

A demonstration and discussion of the use of computerized animation technology as a vehicle for role plays. Participants can actively engage with the technology in role-playing a case discussion.

1:45 – 3:15 PM Salons 7 & 8

3. Digital Publishing Trends that Every Professor and Case Writer Should Consider

Presenter: Nicole Pinard, Senior VP, Product Development, XanEdu

The world of course materials is changing. Education is becoming more portable, more dynamic and more engaging. Students are demanding mobility, interactivity**,** and currency. Education is no longer limited to bound texts, static materials or content silos – it's about one integrated learning ecosystem.
This session will focus on the following emerging trends in digital publishing that can benefit professors, case publishers, and ultimately your students:

- Serving up dynamic, interactive content such as simulations and game-based learning that can make students more efficient and engaged
- Leveraging technology to facilitate and improve learning outcomes and assessment in ways that print never will
- Increasing support for "Bring Your Own Device" (BYOD) to campus
- Maintaining copyright and security compliance in the digital age

1:45 – 3:15 PM Salon C

4. Research Methods and Theory Building

Moderator: Jyoti Bachani, Saint Mary's College

Cases have been used for teaching as well as for research. Research cases are those where a single or multiple cases are used to develop new theory or extend, modify or refute existing theory. Authors with cases that have well developed theoretical aspects will help each other apply theory building techniques to their cases. Pre-work involved reading the literature on developing theory from case-studies.

If you'd like to attend as an observer without a case, please contact Jyoti Bachani (Bachani.Jyoti@gmail.com) to get the readings on building theory.

FRIDAY OCTOBER 26TH
Concurrent Sessions, 3:30 – 5:00 PM

3:30 – 5:00 PM Salons 2 & 3

5. The Scholarship of Reviewing: Discussion with *CRJ* Editors

Panel Members The editor and associate editors of the Case Research Journal

Panel members will discuss the review process: how to write an excellent review; how to respond to reviews effectively; and why reviewing is a scholarly contribution. They will also respond to questions about the *CRJ* and its review process

3:30 – 5:00 PM Salon A

6. Overcoming Cultural Diversity in International Business Courses: Issues in Teaching Cases for a Diverse Group of Students

Presenter: Mikael Søndergaard, Aarhus University

Panel Members:
Jyoti Bachani, Saint Mary's College
Stephanie Hurt, Meredith College
Vijaya Narapareddy, University of Denver

Teaching in culturally diverse classrooms is a challenging task. The problem is compounded in the case of courses involving teaching with cases as such teaching involves unstructured discussion-based learning, which many foreign exchange students are not used to. The first part of this session will cover examples of challenges faced, the theoretical foundations for understanding the expectations of the culturally diverse student body, and solutions for overcoming the challenges discussed. In the second part of the session, participants will be encouraged to share their own experiences in teaching courses with culturally divergent students.

3:30 – 5:00 PM Salons 7 & 8

7. Vertical Narrativity and Learning

Presenter: Justin Wolske

Justin Wolske is a film and new media producer who has created content for MTV, Reebok, Zippo, BBC America, Mandalay Entertainment and many other platforms. He is currently building Caseworx, a next-generation learning module for business case studies.

This session will revolve around the technological and social drivers that are pushing education media -- including business education media -- into the future. We will look at different examples of education media and technology through the prisms of content acquisition, distribution, audience consumption patterns and interactivity in an effort to understand forthcoming options and challenges available to educators.

NACRA Officers 2011-2012

Executive Committee

Elected Officers

President	Jeff Shay, Washington & Lee University
Immediate Past President	Armand Gilinsky, Sonoma State University
President-Elect	Vijaya Narapareddy, University of Denver
VP Programs	Kathryn Savage, Northern Arizona University
VP Programs-Elect	Janice Gogan, Bentley University
VP Case Marketing	Susan Peters, Francis Marion University
VP Communications	Carol Cumber, South Dakota State University
VP Membership	vacant

Appointed Officers

Secretary/ Treasurer	Kay Guess, Samford University
Editor, *Case Research Journal*	Debbie Ettington, The Pennsylvania State University

Additional Members of the Board of Directors

Regional Directors (elected, representing regional affiliates)

Canada	Rosemary McGowan, Wilfrid Laurier University
Mexico (ALAC)	Martha Corrales, Tecnológico de Monterrey
East (CASE)	William Naumes, University of New Hampshire
Midwest (SCR)	Vacant
Southeast (SECRA)	Chris Cassidy, Sam Houston State University
Southwest (SWCRA)	Joseph Kavanaugh, Sam Houston State University
West (WCA)	Jyoti Bachani, Saint Mary's College of California
Directors at Large:	Bambi Douma, University of Montana
	Josep Franch, ESADE Business School
	Nancy Levenburg, Grand Valley State University

Appointed Members

Newsletter Editor	Carol Cumber, South Dakota State University
Proceedings Editor	Bambi Douma, University of Montana
Webmaster	Christian Ratterman, Mtn View, CA

Advisory Council Chair
(elected by Advisory Council of Past Presidents)

Linda Swayne, UNC Charlotte

Advisory Council Vice Chair

Marilyn Taylor, UMKC

Congratulations to the 2012 recipients of our Travel & Case Research Grants!

2012 NACRA Conference Grant Recipients

Jodi Lynn Brown, $1,000

Thomas Grandon Gill, $1,000

Adonias Manuel Pereyra Terra, $1,000

Adrian Romero Martínez, $1,000

Mindell Reiss Nitkin, $400

Sangeeta Goel, $600

NACRA 2012 Research Grant Award

Rajeev Sooreea, Jayati Ghosh, and Supriya Sharma, $10,000

Be sure to attend the Saturday Awards Breakfast to join in recognition of our case award recipients. You may be one of them!

Congratulations to the 2011 recipients of the CRJ Curtis E. Tate Award!

Babbitt Ranches:

Governance and Strategic Planning in a Family Business

By

Lisa Majure	**&**	**Kathryn Savage**
Northern Arizona University		Northern Arizona University

AND

Congratulations to the 2011 Recipient of the CMA $10,000 Award for Outstanding Case in Corporate Governance

Apple Board's Steve Jobs Dilemma

By

Debapratim Purkavastha

This Year: Certified Management Accountants of Alberta $10,000 Award For Outstanding Case in Corporate Governance Nacra-Cma-Alberta

NACRA, along with its partner nonprofit organization, Certified Management Accountants of Alberta (CMA-Alberta) will make a $10,000 award at NACRA's October 2012 Conference in Quincy, Massachusetts to the case submitted for review which is deemed to be the most outstanding teaching case on corporate governance for use in CMA's education program with undergraduate university students. This is the second year that CMA has given this award.

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, paper, and concurrent session submitters
- Case and paper reviewers
- Award committee reviewers
- Track chairs and associate track chairs
- Session chairs
- Local arrangements chair/committee (2013 in Victoria, BC)
- Newcomers' workshop/embryo case coaches and speakers
- Registration desk attendants

Contact: VP Programs-Elect: Janice Gogan, jgogan@bentley.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

Elected Officer and Board Positions

- VP Programs, Elect (succession to VP Programs, President-Elect & President
- VP Case Marketing (2-year term)
- VP Membership (2-year term)
- Regional directors (elected or appointed by their respective regional associations)
- Directors at Large (3)

Contact: President Jeff Shay, shayj@wlu.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. From reviewer feedback, the CRJ editor will nominate 8 cases to be reviewed.

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 $1,000 Award for Outstanding Case in Corporate Governance.
Funded by The Directors College of McMaster University, the award is given to an outstanding 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 potentially two honorable mentions – each worth $500. The case or cases selected will be taught in McMaster's Directors College. This award was established a number of years ago.

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 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 Award 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.

NACRA PAST PRESIDENTS

Armand Gilinsky, Sonoma State University
Marlene Reed, Baylor University
James E. Fisher, Saint Louis University
Michael F. Welsh, University of South Carolina
Deborah R. Ettington, The Pennsylvania State University
Rebecca J. Morris, U. of Nebraska, Omaha
Linda E. Swayne, University of North Carolina, Charlotte
J. David Hunger, Iowa State University
Mary Anne Watson, The University of Tampa
Lew G. Brown, University of North Carolina, Greensboro
Anne Lawrence, San Jose State University
John Seeger, Bentley University
Timothy Edlund, Morgan State University
Chi Anyansi-Archibong, North Carolina A & T State University
William Naumes, University of New Hampshire
H. Richard Eisenbeis, University of Southern Colorado
David W. Rosenthal, Miami University
Robert P. Crowner, Eastern Michigan University
Robert McGlashan, University of Houston, Clear Lake
Marilyn L. Taylor, University of Missouri, Kansas City
Timothy M. Singleton, North Georgia College
Ray G. Stephens, Ohio University
Robert L. Anderson, College of Charleston
Melvin J. Stanford, Minnesota State University
William R. Boulton, Auburn University
Max S. Wortman*, Iowa State University
Bobby G. Bizzell*, University of Houston, Downtown
Bill Rice,* University of Houston, Clear Lake
Thomas L. Wheelen, University of South Florida
Curtis E. Tate, Jr.*, University of Georgia
Bernard Sord,* University of Texas
Leon Megginson, Mobile College

NACRA FELLOWS 1990–2009

Robert Anderson, Bobby Bizzell, William R. Boulton, Lew G. Brown, Tupper Cawsey, Robert Crowner, George Eddy, H. Richard Eisenbeis, Robert Hay, J. David Hunger, Anne T. Lawrence, Robert McGlashan, Leon Megginson, Thomas Miller, Margaret Naumes, William Naumes, David Rosenthal, Charles Scott, John Seeger, Tim Singleton, Bernard Sord*, Melvin J. Stanford, Raymond Stephens, Linda Swayne, Curtis E. Tate, Jr.*, Marilyn Taylor, Lyle Trueblood, Thomas Wheelen.

*Deceased

CALL FOR CASES AND PROPOSALS

2013 Annual NACRA Conference

North American Case Research Association
October 17 – October 19, 2013
The Fairmont Empress Hotel, Victoria, British Columbia, Canada

Important Dates

31 May	Proposals for Panels and Symposia
22 June	Case and RIP ("Embryo" case) **submission deadline at noon**
16 July	Decisions to authors; Conference registration opens
6 Sep	Early Registration deadline (for discounted conference fee)

Cases: NACRA's annual meeting features a distinctive case roundtable discussion format which aims to help authors develop teaching cases that support student-centered discussion-based learning and are suitable for publication in textbooks and refereed journals (such as NACRA's *Case Research Journal*). Roundtable participants offer constructive suggestions about each others' cases.

In submitting your case, you are committing to having at least one author attend the NACRA conference and participate in case roundtables on October 18 (beginning at 8 AM) and October 19 (8 AM to Noon).

Most cases target business school courses (e.g., accounting, entrepreneurship, ethics, finance, HRM, organizational behavior, strategy, technology and operations management, other topics). Cases dealing with educational administration, engineering, healthcare management, social work, law, and other topics amenable to student-centered discussion-based learning are also welcome. Undisguised decision-focused cases based on primary sources (interviews, field visits) are highly preferred. Although cases may be disguised, they *must* be based on real events and real people in real organizations. Submitted cases may have been previously taught, but must not be previously published or accepted for publication elsewhere (journals, books, online) before the October 17-19 2013 conference.

Research-in-Progress (RIP): Two categories of authors are encouraged to submit a 2-page case "embryo" for discussion at the RIP Workshop (formerly Embryo Case Workshop), Thursday October 17 (noon to 4 PM):

- newcomers who want to learn how to develop effective teaching cases and instructors manuals;
- experienced authors who want advice on instructor manual preparation or on a new case approach -- such as an interdisciplinary or multi-media case.

In submitting your two-page RIP case, you are committing to having at least one author attend the NACRA conference and participate in the RIP Workshop on Thursday, October 17, 2012 (noon to 4 PM).

Panels and Symposia: Proposals for panel discussions or symposia are welcome. Past conferences have included sessions on "Teaching with Cases" and "Case Research for Theory Building and Testing."

About the Fairmont Empress Hotel: The Fairmont Empress, which overlooks Victoria's picturesque inner harbor, is ideally located close to restaurants and pubs, stores, the Royal British Museum and other walkable attractions. A short drive from town, stunning Butchart Gardens is a must-visit for a stroll and tea.

Transportation: Don't forget your passport! Victoria Airport (YYJ) is about 30 minutes from the hotel (via shuttle or taxi). It is also convenient to fly to Vancouver or Seattle, then take a ferry to Victoria (terminal is three easy blocks from the hotel). For more information, see www.nacra.net as of February, 2013.

Janis Gogan, NACRA Vice President for Programs, 2013
Bentley University, Waltham MA 02452 jgogan@bentley.edu 781-891-2098
See NACRA website in February 2013 for detailed submission ins

THE UNIVERSITY OF MONTANA SCHOOL OF BUSINESS ADMINISTRATION

the thinking is clearer up here

School of
BUSINESS
ADMINISTRATION
The University of Montana

excellent business education in a spectacular setting

business.umt.edu

Ethical Practice. Thought Leadership. Global Impact.

Changing the way business thinks about the world, and how the world thinks about business.

Discover Daniels

» daniels.du.edu

DANIELS
COLLEGE OF BUSINESS
UNIVERSITY of DENVER