ABSTRACTS ONLY

VOLUME 41
ISSUE 3
SUMMER 2021

CASE RESEARCH JOURNAL

OUTSTANDING TEACHING CASES GROUNDED IN RESEARCH

GINA GRANDY, EDITOR

PUBLISHED BY THE
NORTH AMERICAN CASE
RESEARCH ASSOCIATION

IN PUBLICATION
SINCE 1980

Outstanding Teaching Cases Grounded in Research

Volume 41 • Issue 3 • Summer 2021

Case Research Journal

Published by the

North American Case Research Association

Editor

Gina Grandy
University of Regina

Published quarterly by North American Case Research Association, Inc.

Cover design, Lisa Fahey, originables.com.

NACRA membership for individuals is US $40. Subscriptions to the Case Research Journal are US $45/year for North American subscriptions and US $75/year for subscriptions sent outside North America.

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POSTMASTER: Please send address corrections to:

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Christina Tathibana, Assistant Editor
Case Research Journal
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Printed in the United States of America

10 9 8 7 6 5 4 3 2 1

ISSN 2328-5095
ISBN: 978-1-7340114-9-4

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The *Case Research Journal* (CRJ) publishes outstanding teaching cases drawn from research in real organizations, dealing with important issues in all administration-related disciplines. The CRJ specializes in decision-focused cases based on original primary research – normally interviews with key decision makers in the organization but substantial quotes from legal proceedings and/or congressional testimony are also acceptable. Secondary research (e.g., journalist accounts, high quality website content, etc.) can be used to supplement primary data as needed and appropriate. Exceptional cases that are analytical or descriptive rather than decision-focused will only be considered when a decision focus is not practical and when there is a clear and important gap in the case literature that the case would fill. Cases based entirely on secondary sources will be considered only in unusual circumstances. The Journal also publishes occasional articles concerning case research, case writing or case teaching. Multi-media cases or case supplements will be accepted for review. Contact the journal editor for instructions.

Previously published cases or articles (except those appearing in Proceedings or workshop presentations) are not eligible for consideration. The Journal does not accept fictional works or composite cases synthesized from author experience.

Case Format

Cases and articles submitted for review should be single- spaced, with 11.5 point Garamond font and 1" margins. Published cases are typically 8-10 pages long (before exhibits), though more concise cases are encouraged and longer cases may be acceptable for complex situations. All cases should be written in the past tense except for quotations that refer to events contemporaneous with the decision focus.

Figures and tables should be embedded in the text and numbered separately. Exhibits should be grouped at the end of the case. Figures, tables, and exhibits should have a number and title as well as a source. Necessary citations of secondary sources (e.g., quotes, data) should be included as endnotes at the end of the case (not at the end of the IM) in APA format. In the IM, necessary citations (e.g., citations of theoretical work from which the analysis draws) should be included using parenthetical author/year embedded in the text (similar to a traditional academic paper) that feeds into a list of references at the end of the IM. Note that the CRJ approaches citations differently in the case and the IM given the differing audiences for which each document is developed (i.e., the case is written for the student while the IM is written for the instructor). In some rare instances, footnotes may be used in the case for short explanations when including these explanations in the body of the text would significantly disrupt the flow of the case, but generally the use of footnotes in the case should be avoided if possible.

The following notice should appear at the bottom of the first page of the manuscript: Review copy for use of the Case Research Journal. Not for reproduction or distribution. Dated (date of submission). Acknowledgements can be included in a first page footnote after the case is accepted for publication, and should mention any prior conference presentation of the case.

It is the author(s)'s responsibility to ensure that they have permission to publish material contained in the case. To verify acceptance of this responsibility, include the following paragraph on a separate page at the beginning of the submission:

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INSTRUCTOR'S MANUAL

Cases must be accompanied by a comprehensive *Instructor's Manual* that includes the following elements:

1. **Case Synopsis**: A brief (three-quarters of a page maximum) synopsis of the case.
2. **Intended Courses:** Identification of the intended course(s) that the case was written for, including the case's position within the course. Please also indicate whether the case was developed for an undergraduate or graduate student audience.
3. **Learning Objectives:** The specific learning objectives that the case was designed to achieve. For more details on learning objectives, see the article titled "Writing Effective Learning Objectives" at the useful articles link.
4. **Research Methods:** A Research Methods section that discloses the research basis for gathering the case information, including any relationship between case authors and the organization, or how access to case data was obtained. Include a description of any disguises imposed and their extent. Authors should disclose the relationship between this case and any other cases or articles published about this organization by these authors without revealing the author's identity during the review process. If the case has been test taught and this has influenced the development of the case, this should be noted. This section should also indicate who in the organization has reviewed the case for content and presentation and has authorized the authors to publish it (note that this last component is not necessary for cases based on congressional or legal testimonies).
5. **Theoretical Linkages:** In this section please provide a brief overview of the theoretical concepts and frameworks that will ground the analysis/discussion of the case situation in theory and research. Please include associated readings or theoretical material that instructors might assign to students or draw on to relate the case to their field or to the course. In developing this section, recognize that business courses are often taught by adjunct faculty who are business professionals who may not be steeped in the theory of the discipline the way an active researcher might be. Develop this section with the intent of helping that type of instructor effectively apply and teach these theories/frameworks.
6. **Suggested Teaching Approaches:** Suggested teaching approaches or a teaching plan, including the expected flow of discussion with an accompanying board plan. Include a description of any role plays, debates, use of audiovisuals or in-class handouts, youtube videos, etc. that might be used to enhance the teaching of the case. Authors are strongly encouraged to classroom test a case before submission so that experience in teaching the case can be discussed in the *IM*. Authors are discouraged from including websites as integral resources for the teaching plan because websites are not static and the content of the website link may change between the writing of the case and an instructor's subsequent use of the case. This should also include a section on how best to teach the case online / remotely.
7. **Discussion Questions:** A set of assignment/discussion questions (typically three to ten depending on discipline) that can be provided to students to organize and guide their preparation of the case. For most cases, either the final or the penultimate question will ask students for their recommendation on the overarching decision facing the decision maker in the case along with their rationale for that recommendation.
8. **Analysis & Responses to Discussion Questions:** This section of the IM represents the core of the case analysis. Repeat each assignment/discussion question, and then present a full analysis of that question that demonstrates application of relevant theory to the case. Note that the analysis in this section should go beyond what a good student might present as an 'answer' to the question. Write to the instructor with an eye toward helping him or her understand in detail how the theory applies to the case scenario, how discussion of this particular question might be approached with students, where the limitations in the theory might be relative to the case scenario, and how the analysis contributes to the building of an integrated recommendation regarding the decision the case protagonist must make.
9. **Epilogue:** If appropriate, an epilogue or follow-up information about the decision actually made and the outcomes that were realized as a result of the decision made.
10. **References**: Provide full citations (in APA format) for all references that were cited in the Instructor's Manual.

Review Process

All manuscripts (both the case and the instructor's manual) are double-blind refereed by Editorial Board members and ad hoc reviewers in the appropriate discipline. Most submissions require at least one round of revision before acceptance and it is common for accepted cases to go through two or more rounds of revisions. The target time frame from submission to author feedback for each version is 60 days.

Distribution of Published Cases

The right to reproduce a case in a commercially available textbook, or instructor-created course pack, is reserved to NACRA and the authors, who share copyright for these purposes. After publication, CRJ cases are distributed through NACRA's distribution partners according to non-exclusive contracts. NACRA charges royalty fees for these publication rights and case adoptions in order to fund its operations including publication of the *Case Research Journal*. Royalties paid are split 50/50 between NACRA and member authors.

Manuscript Submission

Submit the case manuscript and Instructor's Manual in one document via the *Case Research Journal* ScholarOne website at **http://mc.manuscriptcentral.com/nacra-crj**. This site provides step by step instructions for uploading your case. You will also be provided the opportunity to upload two case supplements – this is to allow submission of a spreadsheet supplement for the student and for the instructor if needed. No identification of authors or their institutions should appear on either the main case/IM document or on the spreadsheets. All identifying information should be removed from the file properties before submission. If you have audiovisual content to your case, please contact the editor to determine the best way to make this content available to reviewers without revealing the authors' identities.

At least one author must be a member of the North American Case Research Association. Membership dues are included in annual registration for the NACRA conference, or may be paid separately through the main NACRA website.

For questions, contact:
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Faculty members can adopt cases for use in their classrooms and gain access to Instructor's Manual through one of NACRA's distribution partners.

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If you want to use one of these distributors, but cannot find the CRJ case you want, contact the NACRA VP Case Marketing, Brent D. Beal, bbeal@uttyler.edu, to see if we can have it added for you.

Textbook authors can also adopt CRJ cases for inclusion in their textbooks for a modest fixed royalty fee. Please contact the NACRA VP of Case Marketing for more information.

From the Editor

Welcome to Volume 41 Issue 3 of the *Case Research Journal*. In this issue of *Case Research Journal* you will find seven cases. These cases represent a variety of subject areas including, Nonprofit Management, Entrepreneurship, Finance, Information Systems, Accounting and Marketing.

Two of the cases in this issue have a social enterprise / entrepreneurship emphasis – see "Addressing Homelessness in Kelowna" and "Go Baby Go." "Addressing Homelessness in Kelowna – Determining How a New Agency Will Govern" by Kyleen Myrah, Kerry Rempel, and Dean Warner, introduces us to the notion of a backbone organization. New Executive Director Stephanie Ball had to recommend to the Board of the Central Okanagan Journey Home Society the most appropriate organization structure to achieve its mission of reducing homelessness in Kelowna, British Columbia, Canada. Considering the criteria of financial independence, community perception, governance complexity and the ability to effect social change, she needed to contemplate if a nonprofit, charitable, for-profit or hybrid structure was best. Also in the area of social entrepreneurship, "Go Baby Go: Scaling a Social Movement Around Mobility" by Stephanie E. Raible and Maria Ballesteros-Sola depicts the decision of founder Cole Galloway. Galloway held a full-time position as a college professor while also operating a social enterprise focused on modified ride-on toy cars for infants and children with mobility challenges. Galloway was trying to figure out how to scale the organization's impact given his limited resources and burning desire to create greater access across the globe.

Also in the area of entrepreneurship but more broadly, "May You Live in Interesting Times: The Case of BXL Zoute", by Elizabeth McCrea and Heidi M.J. Bertels provides students with an opportunity to consider how a trendy restaurant, BXL Zoute, co-owned by Klaas Claes in Manhattan, New York, USA, can survive during the COVID-19 pandemic. Set in March 2021, Claes wondered how he could leverage his resources and his vast network of friends and restaurant professionals to survive.

This issue features one of the very few cases published in the area of personal finance. "Retirement Planning: It's All About the Assumptions" by Woodrow D. Richardson, John Marsh, and Ken Machande asks students to put themselves in the shoes of Leon and Billie Reyonolds as they planned for their retirement. The Reynolds needed to decide when best to retire given their net worth, current salaries, spending habits and family situation.

Three other interesting cases are also published in this issue, one in Information Systems ("Going with the Flow"), one in accounting with a multi-disciplinary focus ("Paramount Projects Limited"), and one in Marketing ("Essen – Cooking is Good for You").

As always, I would like to thank the tireless efforts of our reviewers and the editorial team. Consider sharing the table of contents from this issue with your colleagues as well so they can see the interesting cases that will now be available for adoption through our numerous distribution partners, including Harvard, Ivey and The Case Centre. I encourage all of you to submit your cases to the *Case Research Journal*. Publication in the *CRJ* provides you the broadest access to distribution and as such presents the greatest opportunity for your case to have real impact on the education of students around the globe. We work hard to turn around case reviews within about 60 days so do consider sending your cases to the journal.

Sincerely
Gina Grandy, Editor
Case Research Journal

Abstracts Only

ACCOUNTING

- *Accounting*
- *Financial Accounting*
- *Multidisciplinary*
- *Accounting Policy*
- *Revenue Recognition*
- *Earnings Management*
- *India*

Paramount Projects Limited: Financial and Business Implications of Change in Accounting Policy 1

Mahendra R. Gujarathi*, Bentley University and Samir K. Barua, former Director & Professor, Indian Institute of Management, Ahmedabad [Waltham, MA 02452-4705, mgujarathi@bentley.edu].

The recommendation of newly appointed auditors of Paramount Projects ushered in an unexpected dilemma for its Chief Financial Officer, Sachin Menon. The auditors recommended a switch in the accounting policy for measuring the Percentage of Completion of Paramount's construction projects. Accepting the auditors' recommendation appeared a technical exercise that would not impact the bank financing. However, the bank indicated that the accounting policy change would jeopardize financing because of the decline in qualifying assets to support its loans. Should Menon accept the recommendation to change accounting policy even if it entailed higher interest costs? How would different stakeholders respond to a voluntary change in the accounting policy? This multidisciplinary case linking financial accounting, corporate finance, and corporate governance helps students understand that accounting policy decisions often affect other business functions. The case is particularly appropriate for an MBA course in accounting to illustrate the holistic nature of management decisions.

Intended Courses and Levels

This multidisciplinary case, linking financial accounting, corporate finance, and corporate governance, provides an experiential learning opportunity for students to understand that decisions in one business function often affect other business functions. The case is most appropriate for an MBA course in accounting, with relevance for sessions on accounting policy, flexibility in financial reporting, earnings management, and revenue recognition. It can also be used in an undergraduate accounting course to demonstrate the integrated nature of business functions. The case is also appropriate for executive training programs to illustrate the holistic nature of management.

Learning Objectives

The case aims to enhance the critical thinking, analytical reasoning, and communication skills of students. By demonstrating the linkages between financial accounting, corporate finance, and corporate governance, the case helps students learn that managerial decisions cannot be made in functional silos. Specifically, students learn to:

- Assess the conceptual soundness of an accounting policy;
- Explain the role of corporate management, statutory auditors, audit committee, and the board

of directors in adopting or changing the accounting policy;
- Determine the effect of alternative accounting policies on financial statements;
- Evaluate how decisions in one business function (such as financial accounting) may have a significant bearing on other business functions (such as corporate finance); and,
- Evaluate the desirability of a voluntary change in the accounting policy considering its multifarious effects.

ENTREPRENEURSHIP

- *Entrepreneurship*
- *Social Entrepreneurship*
- *Growth Strategies*
- *Scaling*
- *Dissemination*
- *Child Mobility*

Go Baby Go: Scaling A Social Movement Around Mobility **15**

Stephanie Raible,* University of Delaware and Maria Ballesteros-Sola, California State University Channel Islands [132 E. Delaware Avenue, Newark, Delaware 19711-4643, sraible@udel.edu].

This social entrepreneurship case, anchored in 2018, portrays Go Baby Go's (GBG) founder Cole Galloway, Ph.D., debating how to scale GBG's impact given the numerous resource constraints. GBG was a project started by Galloway, a full professor at the University of Delaware. Galloway, a top physical therapy scholar, began to modify ride-on toy cars for his research on infants and mobility and serendipitously discovered that he was fulfilling an unmet need that could positively impact the development of hundreds of thousands of children and their families. What started with a simple idea - adapting ride-on toy cars turned into an international advocacy movement for infants and children with significant mobility issues. After eight years of organic growth with limited resources, Galloway was trying to figure out how to scale GBG's impact. The case describes Galloway's background, his journey as an "accidental" social entrepreneur, and his unique approach to scaling GBG. Through Galloway's experience, students will be able to discern social entrepreneurs' characteristics and analyze existing social enterprise growth strategies.

Intended Courses and Levels

The case is written to be used in undergraduate courses in social enterprises, social entrepreneurship, and nonprofit management. The discussion about growth and scale is usually placed later in these courses. We recommend using the case after the students have been introduced to the concept of social entrepreneurship and different organizational forms. GBG has no legal structure, so students need to have been exposed to those to fully appreciate what a unique organizational arrangement Galloway has created.

Learning Objectives

The case allows students to engage in some critical discussions in the social impact arena. Specifically, students who complete the required readings, assigned pre-work, and participate in the class discussion should be able to do the following:

- Apply existing definitions of social entrepreneurship to a real-life context;

- Differentiate growth strategies used by social entrepreneurs to scale their impact; and,
- Generate a path forward/scale plan for a social entrepreneur in the context of scarce resources.

ENTREPRENEURSHIP

- ***Entrepreneurship***
- *Entrepreneurial Management*
- *Decision Analysis*
- *Entrepreneurial Business Strategy*
- *Restaurants and Food Service Industry*

May You Live in Interesting Times: The Case of BXL Zoute 29

Elizabeth A. McCrea,* Seton Hall University and Heidi M. J. Bertels, College of Staten Island/CUNY [South Orange, NJ 07079-2646, mccreael@shu.edu].

How can a popular neighborhood restaurant in the trendy Flatiron District in Manhattan survive the significant challenges that arise during the COVID-19 pandemic? Indoor dining is banned, offices are closed, and many residents have fled the city. This case describes how Klaas Claes, the co-owner of BXL Zoute, adapts his restaurant to the changing business landscape during the initial coronavirus lockdown. During the first ten days, he implements several initiatives to keep the restaurant in people's minds and to create much-needed cash flow. Claes develops the capability for customers to buy online gift cards and he adds alcohol to his delivery menu when New York States relaxes its liquor laws to help restaurants. He is also taking steps to sell and deliver ready-to-heat vacuum-sealed (i.e., sous vide) meals to customers directly. Ten days after the announcement of the lockdown by New York's Governor, it dawns upon him that the pandemic restrictions will be in force for a while and that these new initiatives will not be enough to get him through extended periods of indoor dining restrictions. Faced with considerable uncertainty, he wonders how he can he leverage his resources and his vast network of friends and restaurant professionals so that BXL Zoute will survive these "interesting" times?

Intended Courses and Levels

This case is intended for an advanced undergraduate or graduate course in Entrepreneurship that includes the effectual approach. Students in courses in Small Business Management and Restaurant and/or Hospitality Management would also find benefit from analyzing and discussing this case study. Students should have a basic understanding of the effectual approach to entrepreneurship.

Learning Objectives

By reading, analyzing, and discussing this case study, students will:

- Apply the principles of Effectual Entrepreneurship to generate solutions for problems under conditions of uncertainty by transforming resources, including those in the owner's network; and,
- Evaluate solutions using an effectuation-based, qualitative decision-making approach.

- ***Finance***
- *Personal Finance*
- *Retirement Savings*
- *Budgeting*
- *Financial Analysis*

Retirement Planning: It's All About the Assumptions 45

Woodrow D. Richardson,* John Marsh, and Ken Machande, University of Mary Washington [444 W. Canal Drive, Gulf Shores, AL 36542-3006, richardson.woody@gmail.com].

This decision-based case developed from primary sources utilizes disguised names, but actual data to introduce students to the subject of retirement planning. It affords students the opportunity to evaluate and suggest options regarding the financial implications of varying the timing of retirement. Leon and Billie Reynolds have asked their daughter, Lexie, to review their retirement planning. The couple had accumulated almost $2,000,000 in investments with TIAA. The case gives the couple's net worth, current salaries, insights into their spending habits, possible retirement points, family situation, and current allocations of their retirement funds. The case asks students to apply his or her financial planning skills to review the implications of the timing of the couple's retirement. It strives to provide enough information to allow students to conduct analysis without overwhelming students with limited financial background.

Intended Courses and Levels

The case was designed for use in an introductory Personal Finance course where retirement planning is discussed. It may also be used in any undergraduate classes covering the time value of money. At many institutions Personal Finance may be open to all majors while at others Principles of Finance may be a prerequisite and only open to business majors. This case is targeted toward a Personal Finance 'open to all majors' course. An attempt was made to provide enough data to make an informed financial recommendation without becoming so data driven as to alienate majors that lack a quantitative background. The case is best positioned following a discussion on retirement planning (for example, Siegel's "Personal Finance", Chapter 11). Calculating the solvency of their retirement plans will also require a foundation on time value of money concepts that are typically covered.

Learning Objectives

In a Personal Finance course the case can be used to introduce the complexities of retirement planning. It is also a way to begin the discussion of student's budgeting as they begin their careers. After completing the case, students should be able to:

- Articulate the assumptions (or areas) that impact retirement decisions;
- Identify and evaluate spending habits and expenses likely in retirement;
- Estimate and assess the couple's retirement income at the various retirement options based on the information provided in the case;
- Discuss considerations necessary to make a decision on when to retire; and,
- Recognize the benefits of implementing a realistic, disciplined, consistent, and long-term saving plan early in life.

INFORMATION TECHNOLOGY

- *Information Systems*
- *Project Management*
- *IT Management*
- *Agile Software Development*
- *Innovation*
- *Pilot Testing*
- *Organizational Change*

Going with the Flow: Agile Development at Dell 55

Janis Gogan,* Bentley University, Denis Dennehy and Kieran Conboy, NUI Galway [175 Forest Street, Waltham MA, USA 02452-4705, jgogan@bentley.edu].

In Limerick Ireland in February 2017, a Dell Technologies manager is preparing for an important director-level pilot test review, early in Dell's transition from the use of one agile software development method (Scrum) to another (Flow). Executives expect Flow will help globally-distributed software developers produce higher quality code, faster, in follow-the-sun mode. Yet, Flow is a complex innovation; it will take time and focus for busy software developers to master new techniques. Also, necessary digital Kanban functionality has not yet been approved by Dell's Texas-based IT organization; this and other obstacles impede Limerick developers' transition to Flow. The manager worries some executives expect performance improvements sooner than teams can realistically deliver. In a 20-minute slot scheduled for the next day, he hopes to persuade them to be patient and helpful. His boss warns him to do this in a presentation that conveys no more than three messages.

Intended Courses and Levels

The case is intended for a Strategic IS Management Course at the graduate or executive level, high-level undergraduate Business Information Systems course. The case briefly summarizes the history of software development, reveals the connection between lean manufacturing and lean software engineering, and provides an opportunity to consider Flow as an IT-enabled managerial innovation, with technical, operational and strategic implications.

Learning Objectives

Students will:

- Explain known challenges associated with the adoption and use of IT-enabled managerial innovations, such as new software development tools and techniques (e.g., Flow);
- Evaluate circumstances when a software project manager might exercise authoritative, coordinated, or trust-based control; and,
- Succinctly describe a complex IT-enabled managerial innovation and related project, and persuade high-level managers to endorse the current plan or suggest an alternative plan.

MARKETING

- ***Marketing***
- *Distribution strategies*
- *Channel Conflict Management*
- *Digital Transformation*
- *Branding*
- *Family-owned Businesses*
- *Emerging Markets*
- *Latin America*

ESSEN - Cooking is Good for You **71**

Javier J. O. Silva,* IAE Business School, Gustavo Calatrava, IAE Business School, and Silvia Cacho-Elizondo, IPADE Business School, [Mariano Acosta s/n y RN 8 - (B1629WWA) Pilar – Buenos Aires, Argentina, jsilva@iae.edu.ar].

Wilder Jr., CMO at ESSEN, Argentina's leading aluminum cookware manufacturer, with a direct selling scheme and a 70% household penetration, faced a dilemma: the company needed to choose whether to launch the online DTC channel. As the CMO, and the founder´s son, he wanted to start with specific initiatives to revamp ESSEN's distribution system, shifting from a single-channel to a multi- or omni-channel scheme. To make matters worse, María Perez, the company's leading sales rep, whose sales organization accounted for over 15% of ESSEN's overall sales, had clearly stated that she would walk out if she "saw a shopping cart in the company's website." The time had come for a new change, but how should it unfold, and how should the company roll it out across its 13,000-member sales reps network, composed mostly by women who depend on the sale of ESSEN products to make ends meet?

Intended Courses and Levels

This case was developed for MBA and Executive programs, with a view to contribute to core Marketing courses addressing distribution channel strategies. It can also be useful for courses or seminars on marketing strategy where topics related to direct selling schemes, channel conflict management, future brand value and digital transformation are taught. The case could also be adapted for Marketing courses at bachelor levels to cover segmentation issues and distribution models. Although the case was originally designed as material to be discussed in class, the case can be used for a final project or applied as a final exam in a MBA capstone marketing course.

Learning Objectives

This case exposes students to the complexities of managing a channel strategy in the face of technological disruptions and introducing changes to avoid or mitigate channel conflicts. By analyzing this case, students will be able to:

- Understand the value proposition and success factors of a direct selling business model;
- Identify and critically evaluate the role of consumer behavior in channel decisions;
- Discuss the impact of social and technological trends on channel decisions;
- Recommend an option that balances economical sustainability of the firm with its social responsibility in the context of an emerging economy; and,
- Built strategies to solve or diminish channel conflicts.

- ***Nonprofit Management***
- *Social Entrepreneurship*
- *Organizational Structure*
- *Backbone Organization*
- *Social Purpose*

Addressing Homelessness in Kelowna – Determining How a New Agency Will Goven

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Kyleen Myrah,* Okanagan College, Kerry Rempel, Okanagan College and Dean Warner, Okanagan College [1000 KLO Road, Kelowna, BC, Canada V1Y 4X8, kmyrah@okanagan.bc.ca].

Stephanie Bell, the Executive Director of the Central Okanagan Journey Home Society (COJHS) must make a recommendation to her board of directors regarding the legal structure the Society should pursue. Created as a backbone organization to address homelessness for Kelowna, BC, COJHS had recently been denied charitable status by the Canadian Revenue Agency. Failure to achieve charitable status did not prevent the organization from continuing its work, but the change in status had been a key piece of their current strategy.

Ball must evaluate four distinct legal organizational structures and recommend the one most appropriate to create the necessary social changes to address homelessness from a system perspective. She must find a way to balance the competing dimensions of financial sustainability, embedded social purpose and a complex, relatively new type of organizational purpose – the backbone organization.

Intended Courses and Levels

This case could be used in nonprofit management, public administration, or social entrepreneurship courses in undergraduate or graduate programs. The case covers topics of organizational structure related to organizational function and its purpose is to expose students to the intersections of nonprofit strategy, social entrepreneurship, and organizational structure. The complexity of backbone organizations is a unique feature of the case and one that students may not have been exposed to before, and positions it well for advanced degree courses or programs.
In addition, homelessness is a topic that many students may have peripheral knowledge of (for example, they have seen signs of it in their community) but have not had the opportunity to think deeply about how organizational governance can play a role in constructing responses to this complex social issue..

Learning Objectives

Students will:

- Discuss the unique factors of a backbone organization;
- Evaluate legal structure options for a new, mission-driven entity; and,
- Make a recommendation as to what organizational structure a founding backbone organization should choose.

NACRA
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NACRA is a collaborative organization of approximately 500 researchers, case writers and teachers, mostly in the business disciplines, who support each other's research and writing efforts.

ISBN 978-1-7340114-9-4
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9 781734 011494