

ABSTRACTS ONLY

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CASE RESEARCH JOURNAL

**OUTSTANDING TEACHING CASES
GROUNDED IN RESEARCH**

ERIC DOLANSKY, EDITOR

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RESEARCH ASSOCIATION**

Editor

**Eric Dolansky
Brock University**

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CASE CONTENT

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:

In submitting this case to the Case Research Journal for widespread distribution in print and electronic media, I (we) certify that it is original work, based on real events in a real organization. It has not been published and is not under review elsewhere. Copyright holders have given written permission for the use of any material not permitted by the "Fair Use Doctrine." The host organization(s) or individual informant(s) have provided written authorization allowing publication of all information contained in the case that was gathered directly from the organization and/or individual.

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:
Eric Dolansky, Editor
edolansky@brocku.ca

Adopting *Case Research Journal* Cases for use in your classes

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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- **Harvard Business School Press** (<http://hbsp.harvard.edu/>)
- **Ivey Publishing** (<https://www.iveycases.com/>)
- **The Case Centre** (<http://www.thecasecentre.org/educators/>)
- **Pearson Collections** (<https://www.pearsonhighered.com/collections/educator-features.html>)
- **McGraw Hill Create** (<http://create.mcgraw-hill.com/createonline/index.html>)
- **Study.net** (www.study.net)
- **CCMP [Centrale de Cas et de Médias Pédagogiques]** (<http://www.ccmp.fr>)
- **XanEdu** (<https://www.xanedu.com/>)

If you want to use one of these distributors, but cannot find the CRJ case you want, contact the NACRA VP Case Marketing, Terry McGovern, mcgovert@uwp.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 the final issue of Volume 43 of Case Research Journal. This fourth issue of the year is very slightly different from the other issues this year, in that it contains five cases instead of the usual six. Though there is nothing specific that dictates the number of cases that are to be in each issue, I have typically followed the practice of former editors regarding the content of the journal. This has usually meant six cases per issue, but it has also meant that only the cases of the highest quality and contribution are accepted.

Which is why, for this issue, we only have five cases: there were only five cases that were ready at the time of publication. Should we have had seven cases ready, I would have included all of those. The driving factor for CRJ is that we have cases that are honed and refined by authors, with the help of reviewers and the editorial team. These very high standards do, of course, cause some potential contributors to send their work to other journals and publication houses, but the hallmark of this journal is quality far more than quantity.

That said, I think all authors should try to get their cases published in CRJ (obviously, as I am very biased on the subject!) not only to serve the journal, but to make the case as strong as it can be. We have high standards, yes, but we also have a deeply ingrained developmental approach, where if a case is within the scope of the journal, our editors and reviewers will continue to work with authors as long as authors continue to make progress. It might take longer, it might be more demanding, but the process is worth it; not only have I heard this from a great many CRJ authors, but have experienced it myself firsthand.

More so than other publishers and journals, we require authors to present their work (particularly the instructor's manual) as a research contribution. This can include elements of any instructor's manual or teaching note, such as analysis and responses to discussion questions that bring concepts and models to bear on case information. It also includes elements from more typical research papers, such as a theory section (called 'Theoretical Linkages and similar to a literature review) and a research methodology section, where authors detail the sources of the data upon which the case narrative is based. These are not 'extra' sections to us, but a key aspect of an IM, as each demonstrates an appropriate research approach.

All five of the cases in this issue went through this process and provided the contribution we ask for. They stuck it out through the demanding rounds of review and have shown that this can be done. Two other notes are important about this issue. First, all five cases are set in different countries of the world, demonstrating the international nature of the case research community. Second, four of the five cases are by first-time CRJ authors (the fifth is from an author who won the Curtis E. Tate award, given for the best case in a given volume of CRJ, for a previous CRJ case). These are individuals who, with no previous experience with this journal, sent in their manuscript, worked with the editorial team and reviewers, and have an outstanding publication as a result.

"Arqustik Vitruvio SAS: A Family Company at a Crossroads," by Norma Ortiz, Stella Maldonado, and Yeny Rodriguez, considers a firm in the construction industry in Colombia working towards a decision about the future of the family-owned business. With three new financing and ownership models to choose from, the analysis includes use of Socio-Emotional Wealth as a decision variable. Another company with family roots, though one that grew much bigger, is explored in "The Business 2B or not 2B: Marceco's Dilemma After the T-Mobile/Sprint Merger," by Ana Gonzales and David Den Herder.

A change in the overall market due to a merger put a downstream business in the position of having to choose one of two business lines to continue. Disruption is also explored in “The Challenge of Synchronicity in the Port of Rotterdam,” by Israel Fortin. In this case, managers at the Port Authority in the Netherlands have to consider options related to the pace of change and disruption, in the face of current and future competition.

“Safety and Health at a Non-Profit: How Much is Enough?” by Mike Annett, examines a much smaller organization, but one whose decisions are no less important. The decision-maker in this case must propose an organizational health and safety plan despite resource constraints and looks at this through the lens of ethical decision-making and the theory of planned behaviour. The final case, “STEM Toys by ENGINO (Cyprus): Introducing a Direct-To-Consumer Decision Model?” by Olga Kandinskaia, combines elements of finance and marketing to show how the two can work together to bring deeper perspectives to each.

These are truly excellent cases that will enhance your courses and classrooms. Please consider adopting them and encourage your colleagues to do the same. Also, please send in your manuscripts, so that I may write about your excellent case in this space, in a future volume and issue of the journal. If enough of you make the commitment to the CRJ process, we will have that many more outstanding cases and we will not be discussing the number of cases in a given issue.

Sincerely
Eric Dolansky, Editor
Case Research Journal

Abstracts Only

DIGITAL TRANSFORMATION

- *Digital Transformation*
 - *Disruptive Innovation*
 - *Logistics*
 - *Resistance to Change*
- The Challenge of Synchromodality in the Port of Rotterdam** 1
- Israël Fortin,* Goa Institute of Management [Sanquelim, Goa 403505, India, fortin@gim.ac.in]

In November 2022, the program coordinator for digital innovation projects at Europe's largest port, in Rotterdam (Port), wanted to invest in new systems that could synchronize several modes of container transportation (e.g. river, rail, road) in real time. Governance bodies at all levels (Port, City, State, European Union) had expressed interest in digital platforms for this purpose, but a key obstacle was that many of the Port partners refused to share real-time data that were essential for refining the algorithms to control synchromodal capabilities on a transport platform. This was one of several obstacles to synchronizing transport modes, which could greatly improve the efficiency and effectiveness of the Port's logistics operations.

Intended Courses and Levels

This case is designed for use in a graduate level course or course module that addresses the socio-technical challenges of digitization (such as developing and using digital platforms) to support industry-wide value chains.

Learning Objectives

Building on prior research on legacy and digitized ecosystems and industry disruption, the key learning objectives are:

- Explain managerially relevant differences between product innovation, service innovation, process innovation, and ecosystem innovation.
- Identify and critically assess challenges confronting a specific digital transformation project.
- Imagine a scenario that would allow a digital platform to be successfully implemented in a specific context.

The case supports analysis and discussion of the disruptive potential of digital platforms in a specific value chain or value network, as well as a discussion of typical impediments to adoption and ways to overcome these. In some industries, resistance to digital platforms is strong. The case provides an opportunity for students to discuss organizational inertia and resistance to strategic innovation at multiple levels (organization, value chain, ecosystem), and consider how to marshal resources to overcome impediments to change and persuade resisters to move forward or opt out.

FAMILY BUSINESS

<ul style="list-style-type: none">• <i>Family business</i>• <i>COVID-19</i>• <i>Business structure</i>• <i>Financial performance measurement</i>• <i>Family life</i>	Arquistik SAS: A Family Company at a Crossroads	19
	Stella Maldonado García, *ICESI University, Norma Ortiz Silva, Uniandes School of Management and Yeny E. Rodríguez, Uniandes School of Management [Calle 18 #122-135, Barrio Pance, Cali, Valle del Cauca, Colombia, smaldonado@icesi.edu.co]	

This case allows students to immerse themselves in the intricate financial predicament of a family business grappling with the repercussions of poor management, compounded by the adverse impacts of the pandemic and a recent social upheaval. Placed in Andrés Pérez' position, as the production manager of Arquistik Vitruvio SAS, students must navigate the decision-making process and recommend a course of action regarding the future of the family business. The recommended solution or exit strategy should address the needs and aspirations of all family members involved while also striking a balance between economic and non-economic factors.

Students will concentrate on the decision-making processes of family businesses, aiming to strike a harmonious balance between financial and non-financial objectives. Additionally, students will apply their prior knowledge of pro forma financial statements, the weighted average cost of capital (WACC), and net present value analysis. By analyzing this case, students will gain a deeper understanding of the strategic financial decisions made by family businesses. These decisions balance economic objectives, such as financial statement forecasting, the fair assessment of financial options, and non-economic goals relating to family members' socioemotional wealth.

Intended Courses and Levels

This case is well-suited for Master of Finance programs, particularly in courses that cover Financial Analysis and Investment Decisions. It is also relevant for undergraduate courses on Financial Planning. In Financial Analysis courses, students will concentrate on the decision-making processes of family businesses, aiming to strike a harmonious balance between financial and non-financial objectives. Additionally, in Investment Decisions courses, students will apply their prior knowledge of pro forma financial statements, the weighted average cost of capital (WACC), and net present value analysis. In undergraduate Financial Planning courses, students will develop a deeper understanding of the priorities of family businesses and their capacity to withstand external shocks such as the pandemic and domestic unrest.

Learning Objectives

By analyzing this case, students will gain a deeper understanding of the strategic financial decisions made by family businesses. These decisions balance economic objectives, such as financial statement forecasting, the fair assessment of financial options, and non-economic goals relating to family members' socioemotional wealth. Students will also learn to conduct sensitivity analyses and understand their importance in evaluating the investment decisions of family businesses.

The learning objectives are:

- To use historical and projected financial analysis tools to assess the company's financial situation, and analyze its financial health and long-term viability.
- To use the discounted cash flow technique to highlight the elements necessary for making decisions regarding business valuation.
- To relate the impact of socio-emotional wealth (SEW) to strategic decision making in family businesses.
- To evaluate strategic decisions of a family business under conditions of vulnerability, considering both economic and non-economic objectives.

HUMAN RESOURCE MANAGEMENT

- | | | |
|--------------------------------------|---|-----------|
| • <i>Human Resource Management</i> | Safety and Health at a Non-Profit: How Much is Enough? | 39 |
| • <i>Workplace Health and Safety</i> | Mike Annett,* MacEwan University [10700 104 Avenue, Edmonton, Alberta, T5J 4S2, Mike.Annett@macewan.ca] | |
| • <i>Business Ethics</i> | | |

Executive Director Nicole Fuhsel faced a difficult decision: was she going to take a more resource-light approach and do the bare minimum to simply meet legal requirements for health and safety at the company, or take a more resource-heavy approach to develop a program that truly supported the health and safety of staff and satisfied her personal drive to 'go above and beyond?' With limited resources available (time, people, money) and negative implications inherent in both options, the decision will be difficult to make.

Intended Courses and Levels

The case is developed for an undergraduate student audience. The case is best suited for a course on Occupational Health and Safety or a Human Resources Management course in which Occupational Health and Safety is a significant topic. The case may be used to understand legal requirements of Occupational Health and Safety programs, and prompt thinking on topics such as a) ethics and ethical obligations, b) influences on a leader's intentions to act or decide in a certain fashion, and c) supporting workplace health and safety in relation to business constraints.

Learning Objectives

- Recognizing and describing the operating conditions and services of a specific disability service organization.
- Considering legislation requirements for Occupational Health and Safety in an organization and describing the employer's related responsibilities and practices.
- Applying the Theory of Planned Behaviour to identify motivating forces that can influence decision-making in a health and safety and human resources management context.
- Recommending a decision for the development of an Occupational Health and Safety Program.

MANAGEMENT ACCOUNTING

<ul style="list-style-type: none">• Management Accounting• <i>Growth Strategy</i>• <i>Strategic Analysis</i>• <i>Customer-Centricity</i>• <i>Budgeting and Forecasting</i>• <i>Break-Even Analysis</i>• <i>Financial Modeling</i>• <i>Sensitivity Analysis</i>• <i>Direct to Consumer E-Commerce</i>• <i>Subscription Economy</i>• <i>STEM Education</i>	STEM Toys by ENGINO (Cyprus): Introducing a Direct-to-Consumer Subscription Model?	55
	Olga Kandinskaia,* University of Limassol [21 Glafkou Clerides Avenue, 2107 Aglandjia, Nicosia, Cyprus, olga@uol.ac.cy]	
	ENGINO Toys is a decision-oriented case which is set in Cyprus (EU) at the beginning of the Covid-19 pandemic. The main protagonist is Costas Sisamos, the owner and Managing Director of ENGINO, the Cyprus-based producer of STEM-oriented construction toys. In April 2020, the owner was overwhelmed by the disruptive shock caused by the Covid-19 pandemic and was wondering how he should react to this business challenge, and whether the orders from international distributors were delayed simply due to the pandemic or was this a sign of a coming collapse of his business model. Using distributors was a well-established practice in the toy industry, but for over a year now Costas Sisamos had worried if that was the right business model for the future. His thoughts leapt to the idea of a STEM subscription box which had been in the back of his mind for some time. With rapid changes happening in the toy industry, the owner felt that he needed to consider new directions and new strategies. Coincidentally, there came an opportunity to bid for a local research grant. The owner was looking to answer three questions: will the STEM Box be profitable, and will the subscription project break even in year two, as ideally expected? How do the financial projections fit into the overall strategic assessment? Based on the analysis, shall ENGINO proceed with subscriptions or not?	

Intended Courses and Levels

This case is designed to bring the topic of a direct-to-consumer subscription model, which is popular in marketing and strategy courses, to an accounting/finance classroom. While the main exercise in the case requires students to create and use a forecasting financial model and calculate breakeven (leading to its use primarily in a management accounting course), the case will expose students to a wide range of strategic and marketing issues. Our main contribution is to demonstrate how marketing, strategy, and finance overlap and can lead to better decision-making when combined.

The novelty of the ENGINO Toys case is that it incorporates the customer-centric approach from marketing into a classical financial planning exercise, and provides an opportunity to discuss in class how the financial model inputs are driven by the qualitative assessment. Furthermore, discussion points include how the results of the financial appraisal fit into the overall strategic assessment, and how sensitivity analyses may help in shaping future strategy plans.

This finance case is suitable for upper-level undergraduate courses, MBA courses, or in an executive program. The case is accompanied by a template Excel file for students, and a solutions Excel file for instructors.

Learning Objectives

In completing this case, students should be able to:

- Explain the parameters of a financial planning model for a subscription service and apply the customer-centric approach from marketing to build a revenue forecast.
- Apply qualitative assessment to guide the financial model inputs.
- Evaluate the subscription service profitability, compute the accounting breakeven point, and interpret the sensitivity analysis results.
- Recommend a course of action demonstrating how marketing, strategy, and finance overlap and can lead to better decision-making when combined.

STRATEGIC MANAGEMENT

- *Strategic Management*
- *Divestiture*
- *Growth strategy*

The Business 2B or not 2B: Marceco's Dilemma After the T-Mobile–Sprint Merger

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David Den Herder and Jamal Aqel, equal partners of Marceco Ltd., a national U.S. prepaid wireless distributor of Boost Mobile and a Sprint (now T-Mobile) retailer headquartered in Grand Rapids, Michigan, needed to make a divestiture decision. From a 'kitchen-table' business started in 1995, Marceco experienced exponential growth through organic, inorganic, and hybrid strategies to become a firm with US\$710 million in revenues, over 1,800 business-to-business (B2B) Boost Mobile retail locations, and over 100 owned and operated T-Mobile retail locations in 2020.

T-Mobile required Marceco to choose between its two divisions and had a strong exclusivity clause to impose this requirement. Den Herder and Aqel needed to decide which of Marceco's divisions to divest: the business-to-consumer (B2C) division, representing T-Mobile, or the business-to-business (B2B) division, representing Boost Mobile, acquired by DISH Network after the merger. Both divisions were operating well internally and had growth opportunities, but each one was with a carrier that became direct competitors after the T-Mobile–Sprint merger's approval. Since selling both divisions was not a consideration, in order to decide what division to divest, which carrier was potentially better to partner with, and which division was more strategic to Marceco's bottom line?

Intended Courses and Levels

The case was written for MBA Strategy courses in the corporate strategy unit. Topics discussed in the case and IM include industry analysis, as well as organic and inorganic corporate strategies, specifically divestitures. The teaching plan is designed for in-person classes, but online suggestions are included.

Learning Objectives

Through the case discussion, students will examine and determine why an active divestiture can be a valuable corporate strategy for a company, and not a failure as traditionally thought of, as well as analyze the criteria

needed for a firm to make a divestiture decision. Specifically, they will be able to:

- Analyze the evolution of industry structure over time and its implications for corporate strategy, particularly divestitures.
- Identify the external and internal criteria that leaders should consider when making divestiture decisions.
- Evaluate the conditions necessary to recommend a divestiture decision, as well as their implications.



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