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Theory in Case Analysis: Escaping the Kafkaesque Environment

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Teaching cases come in two parts. The first part is the case that typically centers on a decision to be made by the protagonist. This is the putative public-facing part, in that, this is the version that everyone, students and instructors, among others, has access to. The second part goes by one of two names: the teaching note (TN) or the instructor's manual (IM). This has restricted usage (limited to authenticated instructors) because it has the analysis of the case and the suggested recommendations for the focal decision. Case authors submit both documents for review and the review decision is based on the educational merits of both documents taken together. One of the requirements that is usually posed by journals and case depositories is for the TN/IM¹ to incorporate theoretical concepts in the analysis. Both Ivey Publishing² and the U.K.-based The Case Centre³ [two leading case depositories] require case authors to reference published sources and list readings that are relevant to the analysis of the case. In addition to references, journals typically require an explanation of the theoretical concepts. Journals such as the *Case Research Journal (CRJ)* ask that IMs provide guidance to assist instructors who may not be subject matter experts on the theoretical concepts. *CRJ* makes this explicit by having this as one of the requirements of the IM:

*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.*⁴

Stephanie M. Bryant, the Global Chief Accreditation Officer of AACSB International (a leading business school accrediting body), reiterates the importance of teaching cases as intellectual contributions because of their focus on “building learning experiences higher up on Bloom’s taxonomy of synthesis, integration, and application of knowledge.”⁵

The evidence above suggests that the identification of theoretical concepts (i.e. which theoretical concepts inform the analysis of the case) and integration (i.e. how specifically are the theoretical concepts woven into the case analysis) are key components of the IM. Yet, given the relative lack of detail on what constitutes theory in an IM and how theoretical concepts should be integrated into the analysis, case authors face a Kafkaesque situation, much like Josef K., the protagonist in the author’s *The Trial*, who is prosecuted for an unnamed crime. Reviewers expect and demand explicit theory linkage in the IM and yet there are no standards or best practices for doing this. The purpose of this paper is to offer a way out of this Kafkaesque maze.

To do that, the paper first looks at what theory is in relation to the case writing and teaching method, then traces the extant practices in integrating theoretical concepts in the analysis, and finally offers pointers for case authors. We reiterate that our approach is that of equifinality -- many paths may lead to the same goal -- that of maximizing the

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learning outcomes of a teaching case, and the final path will depend on the author's preferences as well as the publishing outlet.

WHAT IS "THEORY" IN TEACHING CASES?

In everyday use, a "theory" is often understood as a hunch, while scholars define the term more narrowly, frequently to include empirically testable assertions and relationships. There is, however, considerable disagreement about the nuances of what makes a strong theory. Sutton and Staw (1995) note, "There is lack of agreement about whether a model and a theory can be distinguished, whether a typology is properly labeled a theory or not, whether the strength of a theory depends on how interesting it is, and whether falsifiability is a prerequisite for the very existence of a theory," (p. 371).⁶ The term theory in discussions about teaching cases encompasses diverse types of knowledge. The authors of the bestselling cases we reviewed linked to theories, frameworks, models, and metrics in their IMs. We discuss these different types of knowledge in the immediately following paragraphs. In the remainder of our discussion, we use the term 'theoretical concepts' to encompass the linkages typically seen in teaching case IMs, including theories, frameworks, models, and metrics.

The authors of the bestselling cases we reviewed sometimes discuss developed theories, which broadly explain a phenomenon, such as Agency Theory and Social Role Theory. The authors more frequently discuss frameworks or models, structures that guide an analysis or investigation, such as SWOT and Porter's Five Forces. Finally, the authors discuss metrics for measuring outcomes, such as net present value or cost-benefit analysis. Like the authors of the bestselling cases, we embrace linkages to diverse theoretical concepts in teaching case IMs.

The theoretical linkages section distinguishes *CRJ* teaching cases. This requirement recognizes the link between theoretical concepts and sound practice. Kurt Lewin's (1945) oft-quoted maxim, "Nothing is as practical as a good theory," conveys this link (p. 129).⁷ In an essay using the maxim, Lewin argues, "The urgency of a better understanding of group life for solving the practical day-by-day problems of modern society needs hardly be elaborated," (p. 129).⁸ Theoretical concepts are the vehicle for building understanding. The developed theories, frameworks, models, and metrics discussed in the best-selling case IMs provide students and managers lenses for approaching problems, frameworks for analyzing information, and tools for making sense of data. Theoretical concepts help students and managers describe observations, explain outcomes, and solve practical problems. Theory supports practice and is thus vital to education.

Teaching cases provide an opportunity for students to learn theoretical concepts and then practice using them in the safe setting of the classroom. They can then apply the concepts to managerial practice in their organizations. As they become more expert, they can move from drawing on existing theoretical concepts to contextualizing their new knowledge to better fit their organizations. Cases allow students to apply, contextualize, and induce theoretical concepts.

In an essay discussing what the teaching case method teaches, Nitin Nohria, Dean of Harvard Business School, notes, "Cases teach students how to apply theory in practice and how to induce theory from practice," (p. 2).⁹ Authors of the best-selling cases describe avenues for both approaches in their cases.

The more common approach is applying theoretical concepts to the case situation. The IMs using this approach assign reading about theoretical concepts and ask students to apply it to a case. For example, an IM might ask students to apply a Five Forces

Analysis to identify and assess the strength of driving forces of the industry environment. Students discuss their applications and conclusions in class. Using this approach, the instructor would focus on students' assessments and ask specific questions that assume an understanding of the Five Forces. For example, the instructor could begin with a brief lecture on the Five Forces and then ask, "What is your assessment of the industry?" In the following discussion, the instructor would explicitly refer to elements of the model or ask students to provide specific examples of model elements. For example, the instructor could ask, "is the industry environment favorable or unfavorable? Do suppliers have high or low power? What factors are influencing buyers' power?"

Less frequently, IMs provide instructions to encourage students to induce theory from activities and discussions. These IMs provide leading questions, to draw out elements of the theoretical concept and instructions for revealing it in a wrap-up. Reading or a lecture is provided after the discussion. For example, to teach about stakeholders using Mitchell, Agle, and Wood's (1997) Stakeholder Salience Model,¹⁰ an instructor could ask students to read a case that includes stakeholders. In class, the instructor would use commonly understood terms to ask students leading questions such as, "who are the stakeholders in a case? Which are the most powerful? Which has the most legitimate reason to be involved?" And, "which need or want action most immediately?" The instructor could capture answers on the board, such that they could draw the model around student responses after drawing out connections through the discussion.

Both approaches develop students' abilities to engage in sound managerial practice by applying theoretical concepts to the problems they observe in an organization and building their context-specific, theoretically informed explanations.

PATTERNS OF THEORY COVERAGE IN CRJ CASES

We examined theory coverage in IMs in cases published in *CRJ*. We picked *CRJ* because it is explicit in its theory requirements. *CRJ* cases are distributed worldwide by, among others, Harvard Business School Publishing (HBSP). Of the 397 *CRJ* cases featured in the HBSP database, 38 are designated as "bestsellers."¹¹ **Exhibit 1** lists the 38 cases.

We examined the IMs of the 38 bestselling *CRJ* cases on the HBSP site to analyze how theoretical concepts were identified and integrated. The 38 IMs covered twelve domain areas (human resource management, marketing, accounting, information technology, finance, ethics, strategy, operations management, social enterprise, entrepreneurship, economics, and general management) and featured 56 authors.

We analyzed the selected IMs by first examining how theoretical concepts were introduced in the theoretical linkages section as required by *CRJ* guidelines for submission. We then looked at the type and complexity of the sources in the readings list that the case author suggests. Finally, we looked at how (or whether) theoretical concepts were integrated into the suggested responses to the discussion questions. We assumed that the case author was responsible for showing how the theoretical concepts informed the analysis of the protagonist's decision and that reviewers paid strong attention to this when evaluating the merits of the case. **Exhibit 2** provides a summary of the approaches used to cover theory in the IM.

Theory Introduction

All 38 IMs had a clearly labeled theoretical linkages section. Our analysis, however, identified variations in how this section was handled. Overall, this section serves to identify and summarize the key theoretical concepts for the instructor. This section includes references to published sources and as discussed in the subsequent section, may include a readings list. This section may also serve as an example to instructors, showing how they could introduce the theoretical concepts to students. Specifically, we identified three distinct approaches.

The most popular approach (used in over 80% of the 38 IMs analyzed) was to first identify the specific theoretical concepts relevant to understanding and analyzing the case and briefly describe them and their connection to the case. For example, “Lehman Brothers: Crisis in Corporate Governance”¹² identifies five concepts – corporate governance, agency theory, stakeholder theory, fiduciary duties of the board, and CEO/chairman of the board duality – and captures the salient points of each concept in relation to the issues at Lehman Brothers. This approach is illustrated in the following section on stakeholder theory:

The fact of deep involvement from U.S. government officials indicates that there was a broader community of stakeholders with respect to Lehman Brothers than merely their owners and managers. Who else was a stakeholder in Lehman Brothers? It is important to recognize that while shareholders are a significant stakeholder in an organization, their interests are to be balanced against a larger group of active and involved parties . . .¹³

The rationale here appears to be to indicate explicitly and immediately the specific theoretical concepts that inform the case. It assumes that the instructor is familiar with the literature in the focal areas and thus provides a context-specific lead-in to the theoretical foundations of the analysis. For example, in the Lehman Brothers case referenced above, the goal is likely to indicate to the instructor how the various theoretical concepts such as agency theory and stakeholder theory can be integrated into the analysis of the case. To support this perspective in developing the theoretical linkages section, it is important to underscore the fact that, in most IMs, by design, the target courses for which the case is best suited are identified early in the IM. Thus, for the Lehman Brothers case, the earlier section on “Courses and Levels” indicates that the case is best used in graduate and executive education level courses in strategic management, corporate governance, and corporate finance, courses where the referenced literature is likely to be covered. Thus, instructors are likely to be familiar with the theoretical concepts.

The theme of the second approach, in contrast, was to provide a brief literature review of the broad concepts addressed in the case. For example, this section in the IM for “Katie Conboy: Leading Change at Simmons College”¹⁴ examines the literature on leadership (such as what leaders do and what kind of behaviors they exhibit) and how leaders effect change. The narrative is fortified by tables and exhibits that extract takeaways from the extant literature on the topics. The first two sentences indicate to the instructor the topic areas that cover the case:

Leadership has often been distinguished from management by its focus (on organizational success versus achievement of established goals) and its activities (establishing direction, aligning and motivating people versus planning, budgeting, organizing) and its outcomes (change versus order and consistency). Additionally, contemporary leadership modeling has moved away

from heroic, charismatic, trait-based leadership toward behaviors, particularly those that motivate people to engage in the work towards a vision.”¹⁵

The approach here appears to be to provide a succinct, context-free (i.e. not directly linked to the decision faced by the protagonist in the case) introduction to the relevant theoretical concepts to help the instructor. Anecdotally, the motivation for using the literature review approach is to familiarize the instructor with the broad concepts (such as leadership and change in the Katie Conboy case) before linking them to the specifics of the case issues. When viewed as a guide to how instructors could introduce theoretical concepts to students, the rationale is to delay commingling the literature with the issues that the protagonist faces until the instructor can situate the literature connection. The Katie Conboy IM underscores this approach by not explicitly mentioning the case issues at all in this section. The case places the integration of theoretical and case information in the discussion question responses, which different authors and reviewers may view as superior or inferior; providing focus, or lacking sufficient context.

The third approach involves decisions with a strong quantitative emphasis, typically in the subject areas of finance and accounting. The emphasis in such cases (highlighted in the IM) is on using the equivocal outcomes of the quantitative analysis to make recommendations on behalf of the protagonist. The approach used in the theoretical linkages section of the IM, in such cases, is to identify the quantitative tools and metrics involved in assessing the decision to be made. The “Murphy Stores: Capital Projects”¹⁶ IM provides a good illustration of this approach. The focal decision here is on choosing between two capital projects – one to reduce theft or “shrinkage” in the stores and the second on a lighting project – that would both lower costs and have a positive environmental impact. The theoretical linkages section relates the analysis of the focal decision to basic concepts in finance such as cost of capital, discounted cash flow analysis, and internal rate of return. Along similar lines, the IM for “Green Zebra: Grow Fast or Grow Slow,”¹⁷ which focuses on raising capital for expansion, identifies ratio analysis as one of the concepts anchoring the decision. The opening of the “Theoretical Linkages” section makes the connection between the financial tools and the focal decision explicit in stating:

This case illustrates the application of well-known concepts and tools in finance that are covered in commonly adopted textbooks, . . . topics covered . . . include financial ratio analysis and sustainable growth calculations, forecasting financial statements and external funding requirements using a percentage of sales approach, weighted average cost of capital calculations, net present value and payback analysis, . . .”¹⁸

The likely rationale here is to highlight the applicability of commonly used tools and metrics but go beyond computations by asking students to use the quantitative outcomes as the foundation rather than as the determinant of recommendations. These IMs often set up quantitative outcomes that while informative, are either ambivalent in their support of a particular option, are based on assumptions that could be challenged, or can be further informed by qualitative factors. The bestselling quantitatively-focused *CRJ* cases in the HBSP database are not just number-crunching exercises but ones where the computations lead to a robust discussion of the choices that the protagonist faces.

Readings Lists

As part of the submission and evaluation requirements, case authors are required to list readings that illustrate the theoretical concepts relevant to the analysis of the case. Readings may be required or recommended. Required readings target the student and present the theoretical concepts that are required to analyze the case; that is information without which the analysis cannot be completed. Recommended readings may be for either the instructor or the student and often provide background on multiple lenses or approaches. Given the wide disparity in the use of course materials, the relevant readings list encourages instructors who want the case discussion to be strongly tethered in theory to assign the readings to students as part of their preparation, or for an inductive approach, reflection of the case.

In our examination of the 38 bestselling *CRJ* cases and their IMs, we saw considerable variation in how reading lists were handled. Some IMs included both references and a readings list in the theoretical linkages section, while others included references in the theoretical linkages section and a reading list in a subsequent section.

We saw two distinct patterns in the authors' presentation of readings lists, one focused on practitioner-focused material, and the other on academic sources. In identifying these patterns, we ignored the trend in the IMs of quantitatively-focused cases where there was either no distinct readings list or where the instructor was directed to commonly available textbooks where the relevant concepts were covered.

In the first pattern that we identified, the IM provides a short list of practical readings typically from managerially focused publications such as *Harvard Business Review* or *Sloan Management Review*. IMs often identify these as required or recommended assignments for students. As an example, the readings list for "Fintech: Choosing a Cloud Services Provider,"¹⁹ identifies a parsimonious list of three articles, one each from *Harvard Business Review*, *CIO*, and *InformationWeek*, to help students understand more about cloud computing, the trends in the field, and the criteria used to select a cloud provider. These are listed under the heading, "Suggested Readings to Accompany the Case" and the case authors provide a very brief description of how each reading supports students' use of the case. In the same vein, "Solome Tibebe: Evaluating Possible Business Models"²⁰ suggests just two pre-class readings, one of which is a *Harvard Business Review* article on lean startups and the second is a Harvard Business School note on the role of experimentation in entrepreneurial ventures. These are listed in the "Teaching Approach" section. Both IMs offer references to additional materials in the theoretical linkages section.

This approach seeks to balance the need for anchoring in formal knowledge with concerns about student motivation. The argument that is likely to be made in support of this approach is that (a) it is unrealistic to expect students to read several articles/papers as preparation for case analysis, and (b) the assigned readings should not involve articles/papers with a dense, turgid academic writing style that are typically heavy on methodological rigor and light on managerial outcomes. This approach usually asks students to contextualize the formal knowledge through their analysis of the case. This helps students understand the theoretical concepts and allows them to then generalize a context-specific phenomenon (the facts of the focal case) to other situations that they may face at work.

The second pattern that we observed focuses on academic publications. The readings listed in this approach are typically from academic journals (although, in many cases, we found that the readings list also contains practitioner articles) or from deeply researched books. In this approach, the case author may not distinguish between background reading for the instructor and assigned reading for the student. As an

example, “BEWOOD – An Entrepreneur’s Pricing Question,”²¹ a case targeted to advanced undergraduate and graduate courses in marketing, lists two articles from academic journals (*Journal of Marketing Research* and *Marketing Science*), a scholarly book, and two practitioner articles from *Harvard Business Review* and *Sloan Management Review*. The readings list is situated in the theoretical linkages section, which provides a summary of the academic articles and the book on pricing.

The inclusion of academic journals and scholarly books as recommended or required reading seems to stem from the learning objectives of the case. The BEWOOD case underscores this quite well. While on the surface the case involves the highly practical issue of product pricing, the authors’ stated intent in writing the case is to have students reflect on the importance of pricing as a key part of a firm’s marketing strategy and critically examine the evolution of pricing practices over time. These deeper issues are typically the domain of academic articles and hence warrant their usage in the analysis of the case.

Theory Integration

CRJ requires case authors to ground the analysis (in the IM) in theory. As indicated earlier, CRJ makes this a requirement for the case to be considered for publication. Whether the goal is to show the application of a specific theory, framework, model, or metric, or to collectively induce this knowledge by examining the facts of the focal case, the “Discussion” part of the IM must integrate theoretical concepts in the suggested response to the discussion questions. Our examination of the integration of theoretical concepts in the 38 bestselling CRJ cases led us to conclude that this idea (i.e. how theory should be integrated) is approached in different ways.

A small number of IMs took the idea of coalescence – the need for theoretical concepts to be explicitly identified and used – in the analysis of the case to heart. In such IMs, the suggested response to the discussion questions included where, when, and how a specific theory, framework, model, or metrics made the analysis stronger. The “Katie Conboy: Leading Change at Simmons College”²² case referenced earlier adopts this approach. For example, for the discussion question that asks what the protagonist did to establish credibility as a new leader in an organization, the suggested response begins by relating the question to the literature on the importance of leadership credibility. It states: “Kouzes and Posner (2012) passionately argue that ‘credibility is the foundation of leadership’ (p. 36). Based on their survey work with 75,000 people . . .”

After integrating the relevant theory, the response identifies specific ways by which the protagonist established credibility at the focal organization and sets the stage for a debate on the effectiveness of the approach that the protagonist used. In doing this consistently across all the discussion questions, the responses individually and collectively prompt students to understand, apply, and critically examine the relevant theory, thus providing a solid grounding for the analysis.

The more common approach we saw in the IMs of the bestselling cases was to make no explicit reference to the formal knowledge identified in an earlier section in the response to the discussion questions. The motivation for this approach may come from two factors. The first is to give agency to the instructor. Some instructors may prefer a more free-flowing class discussion of the case issues and may reserve the theory integration to the takeaways or the wrap-up part of the discussion. The second motivation may stem from the belief that theoretical concepts should form the backdrop and not be the focus of the discussion. The idea here is not to “clutter” the response by incorporating theoretical detours. To address this “clutter” issue and still enable interested instructors to explicitly integrate theoretical concepts in the analysis,

some IMs separate the two: the theory integration part is separated from the analysis. The “Lehman Brothers: Crisis in Corporate Governance”²³ case, referenced earlier, exemplifies this approach. For example, the response to the question of a company’s Board of Directors’ fiduciary responsibilities and duties in the case has a separate section on the theoretical concepts – in a section titled “Teaching Tip” – in addition to a case-specific analysis of Lehman’s Board’s responsibilities and how or whether the Board met them.

THE WAY FORWARD

The IMs of the 38 bestselling *CRJ* cases in the HBSP database exhibited a wide variation in how authors dealt with theoretical concepts in the analysis of the protagonist’s decision. As a way forward for case authors, we suggest the following approach and provide the rationale for our recommendations. Theoretical concepts should be integrated throughout the IM: in the theoretical linkages, the readings list, and the discussion/responses to discussion questions. The theoretical linkages should summarize the literature or key theoretical concepts, depending on the approach, with references to published sources. The section should be targeted to instructors, who may use the information to guide a lecture or presentation to students. An explicit readings list should indicate required or recommended readings for students. The readings list is a teaching tool but also signals to instructors which aspects of the theoretical linkages the case author finds to be key. Finally, we recommend that case authors integrate the theoretical concepts into the discussion questions and answers. Our recommendations are summarized in **Exhibit 3**.

Quantitatively-focused cases typically introduce metrics and tools such as formulas and computational suggestions from well-known textbooks and papers in the field. The identification and integration of theoretical concepts thus follow a different pattern in such cases. Theories, frameworks, and models are not typically integrated, other than to provide a rationale for questioning the assumptions and context underlying the formula or computational method. Because these cases, however, are not computational exercises, broader theoretical concepts and case information that lead students to question assumptions and contextualize computations can be integrated into the teaching plan and the answers to discussion questions.

For non-quantitatively focused cases, the theoretical linkages section can provide a context-specific or context-free introduction to the theoretical concepts. The selection should be a function of two considerations: the scope of the case and the level of the targeted courses.

By “scope” of the case, we mean the topics that the case aims to cover. A case on say, pricing, narrows the scope by isolating in specific terms the subject area covered. In contrast, a case on change management may have a broad scope, in that, the theory here straddles the topics of leadership and stakeholder management, in addition to the literature on organizational change. We suggest that cases, where the scope is narrow, may benefit from a context-specific lead into the literature, while cases with a broader focus would benefit from a general overview of the literature.

The second, related consideration is the level of the targeted courses. Instructors of courses aimed primarily at the early, undergraduate level may benefit from a context-free overview of the literature in the theoretical linkages section. Because undergraduate students have a relative lack of work experience and exposure to coursework, they may require a broader appraisal (in brief) of the theoretical foundations to situate the specific theoretical concepts they will use to evaluate the

focal decision. Thus, instructors of such courses may benefit from this approach in the theoretical linkages section. In contrast, cases aimed primarily at the graduate and executive education levels can rightfully assume more work experience and broader and deeper coursework exposure to topics. Thus, these students, and hence instructors of these courses may benefit from a context-specific introduction to theory.

In combination, instructors using a case to cover a broad range of topics, or focused on undergraduates early in their programs, may not be deeply familiar with the topics and may appreciate a broad overview. Whereas instructors using a case to a specific or small number of topics at the graduate or executive levels are likely to be deeply familiar with the theoretical concepts and are likely to appreciate an early integration of the case with the theoretical concepts.

The purpose of assigning readings to augment the analysis of a case is to explicitly integrate theoretical concepts into the case discussion. Particularly for undergraduate courses, assigned readings may be in addition to the textbook assigned for the course. Instructors face the tradeoff between the need to establish the theory connection to the case issues and overburdening the students with a heavy reading load. We thus suggest that IMs explicitly list one to three recommended or required readings for students. This small number makes preparation realistic in terms of the student's time commitment and is efficient for instructors, freeing them from the need to sort through a lengthy reading list or the references to published works in the theoretical linkages to determine which to assign. We also advocate the use of practitioner articles. Our rationale for this is two-fold: one is that such articles isolate takeaways in the form of managerial 'do's and don'ts' that are always appreciated by students and hence would likely increase their motivation to invest the time in reading the article. The second is the writing style typically used in practitioner articles. In contrast to the usual recondite prose characteristic of academic articles, practitioner journals suit their writing style to match the needs of their readers. We suggest that when academic articles are identified in the readings list, the articles are summarized in IM exhibits that can be distributed to students ahead of time. These summaries should be "research translations," in that they should focus on the key findings of the paper and not on their methodological soundness.

If we, as instructors, seek to integrate theoretical concepts in our teaching of cases, then it behooves case authors to show explicitly where and how theoretical concepts can inform the analysis of the case. Thus, our suggestion is to embed connections to theoretical concepts in the response to the discussion questions in the IM. While not all discussion questions may have a connection to theoretical concepts, for those that do, the burden is on the author to show how the concepts should be introduced in the discussion and what specific aspects of the theoretical concepts enrich the discussion. There are two equally viable approaches here. The first is to coningle the discussion of the theoretical concepts with the responses. The second is to delink the discussion of the theoretical concepts from the response. Here, the response is provided theory-free followed by a specific section on how theory can be integrated into the response.

We suggest that the approach to other sections of the IM should influence the approach. For example, if the case discussion is intended to be inductive, the instructor will facilitate students to induce the theoretical concepts through leading questions and students may not have the vocabulary to directly include the theoretical concepts in their answers. If the case focuses on a specific concept and lists required reading needed to perform the analysis, incorporating the theoretical concepts into the responses to the discussion questions will likely be more useful to instructors. More advanced students, who can be expected to have a deeper, broader knowledge of

theoretical concepts are more likely to be prepared to incorporate these ideas into their answers and thus instructors presenting cases to these students will likely appreciate IMs that incorporate theoretical concepts in the responses to discussion questions.

Our objective in this paper is not to suggest that a specific path is the only way to integrate theory in case analysis. Our approach is that of equifinality. We suggest that there is more than one way out of the Kafkaesque maze and the path is often informed by the context.

Exhibit 1 – List of Bestselling CRJ Cases in HBSP Database

CASE	HBSP REFERENCE NO.	DISCIPLINE
2G Robotics: Designing a Compensation Plan That Pays Off [2017]	NA0749-PDF-ENG	Human Resource Management
An Uncomfortable Encounter: Perceptions of Sexual Harassment [2016]	NA0419-PDF-ENG	Human Resource Management
Arkansas Egg Company: Cracks in the Specialty Egg Market [2018]	NA0511-PDF-ENG	Accounting
BEWOOD – A Start-Up’s Pricing Dilemma [2020]	NA0625-PDF-ENG	Marketing
Bubble & Bee Organic: The Need for Proforma Financial Modeling [2016]	NA0449-PDF-ENG	Finance
Business Model Innovation at Wildfang [2017]	NA0460-PDF-ENG	Entrepreneurship
Can Machine Learning Fix this Coding Compliance Crisis? [2019]	NA0590-PDF-ENG	Information Technology
Cracking the Code at Coconut Calendar [2020]	NA0629-PDF-ENG	Strategy
Envirofit International: Cracking the BoP Market [2015]	NA0306-PDF-ENG	Social Enterprise
Facebook’s Privacy Breach: Challenges of Managing an Information-Based Supply Chain Risk [2019]	NA0577-PDF-ENG	Operations Management
Fintech: Choosing a Cloud Service Provider [2017]	NA0473-PDF-ENG	Information Technology
General Micro Electronics, Incorporated: Semiconductor Assembly Process [2013]	NA0217-PDF-ENG	Operations Management
Going With the Flow: Agile Development at Dell [2021]	NA0690-PDF-ENG	Information Technology
Good Shephard Pharmacy and RemediChain: Will this Blockchain Deliver Donated Drugs to Needy Patients? [2020]	NA0613-PDF-ENG	Information Technology
Green Zebra: Grow Fast or Grow Slow? [2020]	NA0619-PDF-ENG	Finance

Himachal Fertilizer Corporation: An Ethical Conundrum (A) [2015]	NA0409-PDF-ENG	Business Ethics
Himachal Fertilizer Corporation: An Ethical Conundrum (B) [2015]	NA0410-PDF-ENG	Business Ethics
Himachal Fertilizer Corporation: An Ethical Conundrum (C) [2015]	NA0411-PDF-ENG	Business Ethics
Katie Conboy: Leading Change at Simmons College [2016]	NA0452-PDF-ENG	General Management
Kidzania: Spreading Fun Around the World (2018)	NA0458-PDF-ENG	Marketing
Lehman Brothers: Crisis in Corporate Governance (2012)	NA0176-PDF-ENG	Strategy
Murphy Stores: Capital Projects (2018)	NA0520-PDF-ENG	Finance
Precision Steel Fabrication: An Equipment Purchase Decision (2005)	NA0101-PDF-ENG	Operations Management
Protégé Biomedical: Finding the Right Market for Medical Innovation (2020)	NA0641-PDF-ENG	Entrepreneurship
Reviving The One-Woman Campaign: Addressing a Clogged Leadership Pipeline (2020)	NA0621-PDF-ENG	Human Resource Management
Royal Beginnings Bridal and Formal: Buying for a Boutique (2018)	NA0536-PDF-ENG	Operations Management
Russian River Brewing Company in 2016: Positioning Pliny The Younger Craft Beer for Growth (2018)	NA0550-PDF-ENG	Strategy
Solome Tibebu: Evaluating Possible Business Models (2018)	NA0552-PDF-ENG	Entrepreneurship
The “Most Hated CEO” in America (2017)	NA0503-PDF-ENG	Economics
The Carlson Company and Global Corporate Citizenship: The Protection of Children in the Travel and Tourism Industry (2011)	NA0131-PDF-ENG	Entrepreneurship
The Selection Process in JC Premium Cars: No More Candidates? (2020)	NA0633-PDF-ENG	Human Resource Management
The WORKS Gourmet Burger Bistro (2017)	NA0493-PDF-ENG	Marketing

Validate Or Pivot? Using Content Analysis to Assess Green Zebra's Customer Value Proposition? (2019)	NA0600-PDF-ENG	Entrepreneurship
Veritas: The First "Real Food" Supermarket (2019)	NA0575-PDF-ENG	Strategy
Wells Fargo: Setting the Stagecoach Thundering Again (2017)	NA0467-PDF-ENG	Strategy
Wil's Grill (2017)	NA0497-PDF-ENG	Strategy
Yellowstarr Financial: Refocusing on Employee Engagement (2021)	NA0684-PDF-ENG	Human Resource Management
Zorba's Bakeries (Cyprus): An Option to Expand? (2019)	NA0585-PDF-ENG	Finance

Source: Collated by the authors from HBSP,

<https://hbsp.harvard.edu/search?N=35000582&No=0&&Nrpp=25&Ntt=nacra&activeTab=products&action=>, accessed on April 18, 2024.

Exhibit 2 – Inventory of Theory Coverage in CRJ Cases

APPROACH USED/CASE NAME	HOW THEORETICAL LINKAGE OVERVIEW WAS ADDRESSED	READINGS LIST, NO./TYPE OF READINGS	INTEGRATION OF THEORY IN ANALYSIS/DISCUSSION
<p>Approach #1: Context-specific Lead-in, Integration Throughout</p> <p><i>E.g., Lehman Brothers: Crisis in Corporate Governance (2012)</i></p> <p>Discipline: Strategy Courses: Graduate, Executive Education</p> <p><i>Decision: Whether to further stall for time, vote against the expressed wishes of US government officials, or acquiesce to the bankruptcy of the company?</i></p>	<p>Context-specific (i.e., how the theoretical concept is related to the issues at Lehman Brothers) overview of five frameworks (corporate governance, Agency theory, Stakeholder theory, Fiduciary Duties of Board, CEO/Chairman Duality).</p> <p>Each theoretical concept has a brief description, followed by its importance, how it can be integrated to the case, and a list of sources associated with the theory.</p>	<p>A combination of textbooks, chapters in textbooks, and articles from both academic (e.g., <i>Academy of Management Review</i>) and practitioner journals (e.g., <i>MIT Sloan Management Review</i>) are included in a readings list in the Theoretical Linkages section.</p> <p>Specific readings for students suggested in the discussion section.</p>	<p>Discussion answers integrate theory. For example, in response to the question on the CEO also being the Chairman of the Board, the answer integrates the literature on this subject by indicating that the empirical research on this subject has yielded mixed results, with some researchers finding a correlation between CEO/Chairman duality and organizational performance and others finding no evidence for such a relationship.</p>
<p>Approach #2: Context-free Lead-in, Discussion Focused Integration</p> <p>E.g., Katie Conboy: Leading Change at Simmons College [2016]</p> <p>Discipline: General Management Courses: Graduate, Executive Education</p>	<p>A brief literature review on leadership and leading change is provided where three models (one for leadership and two for leading change) are described and key sources are referenced.</p>	<p>IM recommends students review three models identified in the preamble to the Theoretical Linkages section. Two of the models come from business press books, the third is a HBS press note. The author provides a synopsis for each.</p>	<p>References to published sources are incorporated in the analysis. Citations indicate theoretical support for an observation made in the analysis. For example, in the response to the question on the protagonist's need to establish credibility, the literature on the relationship between leadership and credibility is provided.</p>

<i>Decision: How should a university provost handle the aftermath of a faculty vote on curriculum changes?</i>			
Approach #3: Quantitative Tools Focus	The case uses basic financial tools (ratio analysis, NPV calculations, etc.).	Instructors are referred to textbooks where these financial tools are explained.	No explicit references to theory, in general, in the responses.
E.g., Green Zebra: Grow Fast or Grow Slow? [2020]	Instructors are referred to textbooks where these tools are explained.		
Discipline: Finance Courses: Upper-level Undergraduate, Graduate			
<i>Should the company grow and if so, how should it fund its growth?</i>			

Source: Created by the authors based on IMs extracted from the HBSP database.

Exhibit 3: Suggested Approaches to Use of Theory in Ims

THEORY ASPECT	SUGGESTED APPROACH	OBSERVATIONS
Theory Introduction	<p>For non-quantitative cases, there are two suggested approaches:</p> <ul style="list-style-type: none"> • Context-specific orientation • Context-free overview <p>For each of these approaches, the section should include references to published sources. These provide additional potential reading for instructors or students, separate from the required/recommended readings for students.</p>	<p>The context-specific approach is suitable where:</p> <ul style="list-style-type: none"> • The focus of the case is either on a specific topic (e.g., corporate governance) or a small number of related topics (e.g., business strategy and growth into adjacent markets), and • The case is aimed at graduate or executive education courses, and thus • Instructors are likely to be familiar with the theoretical concepts. <p>The context-free approach works best where:</p> <ul style="list-style-type: none"> • The focal decision straddles several topics whose relatedness may not be obvious (e.g., leadership, change management, and stakeholders), and • The case is aimed primarily for undergraduate courses, and thus • Instructors may be unfamiliar with some of the concepts and/or may appreciate an overview they can present to students.
Assigned Readings	<p>Specifically identify required and/or recommend readings for students.</p> <p>Two approaches:</p>	<p>For quantitatively focused cases, the suggested practice is to identify commonly used textbooks where the identified</p>

	<ol style="list-style-type: none"> 1. One to three articles that have a strong managerial focus (<i>Harvard Business Review</i>, <i>Sloan Management Review</i>) 2. Several academic articles/scholarly books complemented by one or two managerially focused articles. 	<p>concepts are typically covered and refer to specific chapters or pages.</p> <p>Approach #2 should have (as IM appendices ready for distribution to students) brief summaries of the academic articles/scholarly books with a focus on their key takeaways.</p>
Theory Integration	<p>Theory should be specifically integrated in the discussion/responses to discussion questions.</p> <p>Two approaches:</p> <ol style="list-style-type: none"> 3. Theory explicitly integrated in the responses to discussion questions. 4. A theory-free responses to discussion questions section followed by a specific paragraph (or clearly identified section) discussing how theory informs the response. 	<p>For quantitatively focused cases, theory integration can be done by:</p> <ul style="list-style-type: none"> • Identifying the genesis/source for the computation (e.g., capital asset pricing model) and • By stating the assumptions underlying the formula used in the computation.

Source: Created by the authors

NOTES

¹ We use the term “Instructor’s Manual or IM” in this paper. Former CRJ editor Lew Brown notes, “we call the IM a “manual” for a reason. Like the instruction manual that comes with an appliance, we design our IMs to assist and guide an instructor towards successful case use. It is also the term used by the AACSB in its references to case research.” See Lew Brown & Deborah R. Ettington, “Writing an Outstanding Instructor’s Manual, *Case Research Journal*, Summer 2012, p 154. Similarly, The Case Journal requires an IM for full-length cases but accepts a briefer teaching note for compact cases, <https://www.emeraldgrouppublishing.com/journal/tcj>, accessed May 27, 2024.

- ² <https://www.iveypublishing.ca/s/publish/ready-to-publish>, accessed on April 7, 2024.
- ³ <https://www.thecasecentre.org/submission/guidelines/teachingNotes>, accessed on April 7, 2024.
- ⁴ <https://nacra.net/case-research-journal/CRJ-editorial-policies-and-submission-guidelines/>, accessed on April 7, 2024.
- ⁵ Stephanie M. Bryant, “The Case Method as an Intellectual Contribution: An AACSB Perspective,” January 2024, <https://www.thecasecentre.org/caseMethod/features/AACSBperspective>, accessed April 10, 2024.
- ⁶ Sutton, R. I., & Staw, B. M. (1995). What Theory Is Not. *Administrative Science Quarterly*, 371-384.
- ⁷ Lewin, K. (1945). The Research Center For Group Dynamics at Massachusetts Institute of Technology. *Sociometry*, 8(2), 126-136.
- ⁸ Ibid.
- ⁹ Nohria, N. (2021) *Harvard Business Review*. <https://hbr.org/2021/12/what-the-case-study-method-really-teaches>, accessed on April 21, 2024.
- ¹⁰ Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *Academy of Management Review*, 22(4), 853-886.
- ¹¹ Harvard Business Publishing, <https://hbsp.harvard.edu/search?N=35000582&&Nrpp=25&Ntt=nacra&activeTab=products&action=refined>, accessed April 13, 2024.
- ¹² Randall D. Harris, “Lehman Brothers: Crisis in Corporate Governance,” NA0176-PDF-ENG, November 1, 2012, Harvard Business Publishing.
- ¹³ Op.Cit, page 4.
- ¹⁴ Mary L. Shapiro, “Katie Conboy: Leading Change at Simmons College,” NA052-PDF-ENG, September 1, 2016, Harvard Business Publishing.
- ¹⁵ Op. Cit, page 2.
- ¹⁶ John S. Strong, “Murphy Stores: Capital Projects,” NA0520-PDF-ENG, January 2018, Harvard Business Publishing.
- ¹⁷ Janet Hamilton and Charla Mathwick, “Green Zebra: Grow Fast or Grow Slow,” NA0619-PDF-ENG, January 2020, Harvard Business Publishing
- ¹⁸ Green Zebra, op. cit. page 3.
- ¹⁹ Clinton Daniel and Janis L. Gogan, “Fintech: Choosing a Cloud Services Provider, NA0473-PDF-ENG, April 2017, Harvard Business Publishing.
- ²⁰ Laura C. Dunham, “Solome Tibebe: Evaluating Possible Business Models,” NA0552-PDF-ENG, September 2018, Harvard Business Publishing.
- ²¹ Eric Dolansky, Sabine Ruaud, and Herve Didier, “BEWOOD – An Entrepreneur’s Pricing Question,” NA0625-PDF-ENG, September 2020, Harvard Business Publishing.

²² Mary L. Shapiro, “Katie Conboy: Leading Change at Simmons College,” NA052-PDF-ENG, September 1, 2016, Harvard Business Publishing.

²³ Randall D. Harris, “Lehman Brothers: Crisis in Corporate Governance,” NA0176-PDF-ENG, November 1, 2012, Harvard Business Publishing.