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CASE RESEARCH FOUNDATION

Paul R. Lawrence Doctoral Student and Early-Career Faculty Fellowship Program

Chair of the CRF Board: Michael M. Goldman, *University of San Franscisco*
Vice-Chair (Programs): Eric Dolansky, *Brock University*

The Case Research Foundation (CRF; www.caseresearchfoundation.org) promotes awareness, development, and dissemination of case research, writing, and teaching through the provision of scholarships, grants, and more. One of the major activities of the CRF is administering the Paul R. Lawrence Fellowship Program. This program provides fellowships to doctoral students and faculty in the first three years of a tenure-track or equivalent appointment, to be trained in case research, writing, and teaching at the NACRA annual meeting. This is the 12th year of the program's operation. The CRF has now awarded a total of 112 fellowships.

In 2026, the Case Research Foundation awarded fellowships to the following 9 individuals:

Fellow	Country	Institution
Sadaf Taimoor	Canada	University of Calgary
Amir Taherizadeh	Canada	McMaster University
Armin Marquez	UK	Northumbria University
Shubhashree S. Iyer	USA	University of South Florida
Redwan Siddiqui	Canada	Wilfrid Laurier University
Federica Rossetti	USA	Rider University
Dana McDonald	USA	Temple University
Jounghwa (Kelly) Son	USA	University of Minnesota
Kushagra Sharan	India	Indian Institute of Management Ranchi

The Case Research Foundation (CRF) is a nonprofit public benefit corporation. The first fellowships were awarded at the 2015 NACRA Annual Conference. The CRF is a 501(c)3 organization. Donations to the Foundation are tax-deductible, to the extent allowed by law. For more information on the program and how to donate, please go to www.caseresearchfoundation.org.

The Case Research Foundation thanks Emerald Publishing, Ivey Publishing, and McGraw-Hill Education, as well as the many individual donors who have generously supported the work of the Case Research Foundation and its fellowship program this year.

Information on the process for 2027 applications will be available in February 2027 via the CRF website.

JOHN SEEGER START-UP CASES WORKSHOP

Workshop Chairs:
John Varlaro, Johnson & Wales University
Eric Dolansky, Brock University

Mentors
We thank the following mentors for reading, reviewing, giving feedback, and guiding the round table discussions for participants who are learning the art and craft of case writing.

Mike Annett, *MacEwan University*
Eric Dolansky, *Brock University*
John Gamble, *Texas A&M University – Corpus Christi*
Janis Gogan, *Bentley University (emerita)*
Michael Goldman, *University of San Francisco*
Brooke Klassen, *University of Saskatchewan*
Anne T. Lawrence, *San José State University (emerita)*
Rebecca Morris, *Westfield State University*
Margaret (Peggy) Naumes, *University of New Hampshire (retired)*
William (Bill) Naumes, *University of New Hampshire (emeritus)*
Melanie Reed, *Thompson Rivers University*
Paul Seaborn, *University of Virginia*
W. Scott Sherman, *Texas A&M University – Corpus Christi*
Ram Subramanian, *Stetson University*
Susan White, *University of Maryland*
David Wood, *Ivey Business School*
William X. Wei, *Algoma University*

Start-up Case Title	Case Author (s)
When Vision and Mission Class with Tradition	Peter Langton, *Stonehill College*
Kasapreko's Internationalization Strategy: Breaking Barriers to Access Borders	Esther A Laryea, *Ashesi University* Freda Agyemang, *Ashesi University*
Building Trust from Vietnam: MK Vision's Strategic Challenge in Western AI Vision Markets	David Hunt, *Boise State University* Anne Hamby, *Boise State University* Linh Nguyen, *National Economics University*
Beyond Moving Up: NDSU's Mountain West Transition as Strategic and Organizational Change	Jounghwa Son, *University of Minnesota*
109 Bookstore: Can Emotional Value Become a Sustainable Business?	Vicky Nie, *Royal Roads University* Natalie Liu, *Lord Byng Secondary School*
When the Going Gets Tough: Investigating Adult 11v11 Football Participation in Northern England	Armin Marquez, *Northumbria University*

Lordstown Motors and the 100,000 Reservation Question	Federica Rossetti, *Rider University* Devon Baranek, *Rider University*
Beyond Financial Literacy: Should HWP Redesign Hispanic Homeownership Education Around Homeownership Attitudes and Language Context?	Victor Taurizano, *Florida International University*
La Siembra's Cross-border Progressive Merger with Equal Exchange	Karen Miner, *Saint Mary's University*
Pivot or Persevere? Quartermain and the Fate of CEIS, Inc.	Redwan Siddiqui, *Wilfrid Laurier University* Michael Quartermain, *Conestoga College*
Little Horizons: Sustaining a Preschool when public kindergarten expands	Anna Devlin, *Drexel University*
An Unconventional Partnership: AQE Puts the Human in the Middle of AI	Chishuvo Mandivenga, *Johns Hopkins University* James Calvin, *Johns Hopkins University* Karen Proudford, *Johns Hopkins University*
Dairy Fountain's Digital Twin Dilemma	Fatih Yegul, *Conestoga College* Hani AlShami, *Conestoga College*
Security Awareness Training: Disruption or Distraction?	Federico Giovannetti, *University of Tampa*
Management in Healthcare: Understanding the Usage of AI to Optimize Maternal Health Equity in Urban and/or Low-Resource Settings	William Hawks, *Nova Southeastern University* Jayson Forbes, *Nova Southeastern University*
Likes, Lies and Loyalty: A Paid Partnership Gone Awry	Denise Gravatt, *Florida Atlantic University* Cristina Stewart-Harfmann, *Florida Atlantic University*
Internal Removal Specialists: Competing on Integrity in a Cost-Driven Industry	Dominic Chai, *Loyola Marymount University* David Chai, *Loyola Marymount University* Jason D'Mello, *Loyola Marymount University*

From Local Trust to Global Taste: Can Trinity X Use Micro-Influencers to Take Korean F&B Brands Abroad?	Dominic Chai, *Loyola Marymount University* Myounghee Chloe Moon, *Loyola Marymount University* Spring Hwang, *Trinity X Co. Ltd*
Building Resilience Through Cooperative Enterprise: The Story of Uralungal Labour Contract Co-operative Society	Soumya G Rajan, *Indian Institute of Technology Bombay*
Serving More Than Aces: Tax Residency Decisions Among Elite Professional Tennis Players	Jennifer Thayer, *Austin Peay State University*
The Hershey Company: Responding to the Cocoa Cost Crisis	Natalie Hardnett-Moore, *University of Chicago*

OPENING ADDRESSES

KEYNOTE PRESENTATION

The Human Advantage: Leadership, Learning, and Impact in a World Shaped by AI

Lily Bi, President and CEO of AACSB International

Dr. Bi explored how artificial intelligence is accelerating change at a pace few organizations have experienced before. Combined with shifting demographics, geopolitical uncertainty, and evolving workforce expectations, it is forcing leaders to rethink how people learn, work, and create value. Drawing on insights from AACSB's global network of more than 2,000 business schools across 100 countries and territories, Dr. Bi examined how AI is reshaping education, business, and leadership. Importantly, she highlighted the enduring value of case studies as a critical element of business education. While AI is transforming access to information and analytical capabilities, case-based learning continues to develop the critical human skills that effective leaders need: the ability to analyze complex situations, exercise sound judgment amid uncertainty, engage in thoughtful discussion, and make decisions with confidence. In an era when information is increasingly accessible, the greatest advantage may come from distinctly human capabilities, including critical thinking, adaptability, and ethical decision-making. Combining a global perspective with practical insight, Lily challenged us to look beyond disruption and focus on opportunity, emphasizing that the future of management education lies not only in leveraging new technologies but also in strengthening the experiential and case-based learning approaches that prepare leaders for real-world challenges.

ACADEMIC LEADERS DIALOGUE

Research Impact and Intellectual Contributions in Case Research

Varun Nagaraj, Dean, *SPJIMR*

Eileen McAuliffe, Executive Vice President, *AACSB*

Mike Annett, NACRA President, *MacEwan University*

This session addressed the evolving role of case scholarship within faculty research and evaluation. Through discussions, the panelists explored how case research and writing can be recognized within research portfolios, annual evaluations, and promotion and tenure processes, particularly as institutions seek to balance scholarly rigor, relevance, and impact. These issues were considered in the context of AACSB’s broader approach to research impact, including contributions to teaching, professional practice, policy, and society. Rather than seeking a single model for recognizing case scholarship, the discussion highlighted the importance of approaches that reflect each institution’s mission, priorities, and context. The session provided NACRA members with perspectives and ideas they could take back to their institutions as they advocate for appropriate recognition of rigorous, impactful case scholarship.

NEW VIEWS SESSIONS

Titles	Presenters
CRJ Editorial Team – CRJ Case Submissions and Global Accessibility Standards	Randall Harris, *Texas A&M University – Corpus Christi* Carolyn Conn, *Texas State University* Ram Subramanian, *Stetson University* Meredith Woodwark, *Wilfrid Laurier University*
A New Way to Assess Case Difficulty: The OCTAD Model	Eric Dolansky, *Brock University*
Networking Your Way to Case Writing Opportunities: Building Relationships that Lead to Publication	Kristen Regine, *Rhode Island College*
Teaching Cases Effectively: Designing Learning Before, During, and After the Discussion	David Wood, *Ivey Business School*
In the Eye of the BEHOLDer: Reimagining Case Exhibits Through Generative AI	Sadaf Taimoor, *University of Calgary*
The Middle East & Africa (MEA) Case Showcase	Engy Magdy, *The American University in Cairo*
The Expanded Case Classroom: Multi-Modal Teaching for Diverse Learners	Scott Loveland, *Ivey Publishing, Ivey Business School*
What Happened and Why: Short Retrospective Cases for Executive Learning	Scott Loveland, *Ivey Publishing, Ivey Business School*

ACCOUNTING, FINANCE, AND ECONOMICS CASES

Chair: Juan Pablo Dávila Velásquez, INALDE Business School, University of La Sabana
Co-Chair: Anna Czegledi, Conestoga College
Co-Chair: Charles Hilterbrand, University of Mississippi

Cases	Authors
An Endeavor in Solar Power	Susan White, *University of Maryland*
Habitat de Los Andes: The Cost of Capital for Private Companies in Emerging Markets	Juan Pablo Davila, *University of La Sabana* Javier Tovar, *University of La Sabana*
Meridian Sports Capital and the Coastal FC Bet	Paul Seaborn, *University of Virginia* Umberto Pelà, *University of Virginia*

AN ENDEAVOR IN SOLAR POWER

Susan White, University of Maryland

Case Objectives and Use

After completing this case, students should be able to:

- Evaluate a project using free cash flows discounted by weighted average cost of capital and comparable company analysis.
- Evaluate financing and exit options for a project
- Determine governmental benefits, including taxes and subsidies, for alternative energy
- Develop a reasonable range for the project, taking uncertainties into account.

This case is most appropriate for an undergraduate or graduate finance course taken after the introductory finance course. It is also appropriate for an entrepreneurship course, as the case discusses the challenges small businesses face. The case has been used in full in an advanced undergraduate course and in an undergraduate case competition. A very abridged version of this case was used as an exercise in an introductory finance master's course.

Case Synopsis

Josh Notes, a Maryland entrepreneur, is committed to advancing renewable energy and energy efficiency. His latest project, a solar farm on the Eastern Shore of Maryland, has run into financial and operational challenges. These challenges were exacerbated by pandemic delays and severe flooding in his Ellicott City office. He and his partner are at the point where they hope to realize profits from their solar farm, either through operating the farm or by selling it. They thought they had a buyer, but that buyer has consistently broken promises to support the project financially. Josh must make a decision to accept a loss, renegotiate with his potential buyer, find a different buyer or find more financing for his project. He knows what has been invested into the project so far but wants to know the value of the project and how much profit, if any, he can expect to earn before making his decision about how to proceed. If successful, he and his partner hope to scale up and replicate this project across the state.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Susan White. Contact person: Susan White, Finance Department, University of Maryland, College Park, MD 20742, 301-775-7823, suwhite@umd.edu.

HABITAT DE LOS ANDES: THE COST OF CAPITAL FOR PRIVATE COMPANIES IN EMERGING MARKETS

Juan Pablo Dávila Velásquez, Finance Professor, INALDE Business School
Javier Tovar, Finance Professor, INALDE Business School

Case Objectives and Use

The objective of this case is for students to learn to calculate the cost of capital for a private firm in an emerging market. It can be used a corporate finance course, an emerging-markets or international finance elective, a real-estate finance course. It is well suited to executive education for owner-managers and CFOs of growing private firms.

Case Synopsis

Habitat de los Andes is a privately owned Colombian construction company founded in 1993. It has been operating mainly in Ibague (Colombian coffee region) and has started operations in other cities such as Bucaramanga, Neiva, Armenia and Cartagena. It has only used debt to finance construction with this debt being converted into buyer's mortgages.

Its profits have been mainly reinvested in the company with the purchase of land for future projects in different middle size cities across the country.

The case starts in March 2026 as the board approves the purchase of MAFP GERPRO, a discounted-cash-flow project-evaluation tool used by Colombia's largest construction companies (exhibit 2 in the case).

Habitat partners had always approved projects using a simple P&L criterion (a 10% minimum profit margin and a sub-36-month horizon) that ignored the time value of money, capital structure, and project-specific risk. To use GERPRO's NPV/WACC and IRR software, new CFO Yimmi Brijaldo must define the company's cost of capital. Yimmi asked finance professor and board member Juan Pablo Davila for help. Professor Davila explained the CAPM model for WACC and Ke calculation to Yimmi and board members and met with both board members and the management team to define risks associated to specific projects.

Once these risks are defined Yimmi decided to include a self-designed project related risk premium by including risks such as local regulations, labor markets, competition, available reliable suppliers and local economic environment.

His calculation of the Ke for an already approved project in Neiva (city just 100 miles from Ibague) was of 20,43% which compared to an IRR of 19,9% for the same project which if done beforehand would have probably changed the decision by the board. Yimmi recognizes his proposed methodology has no theoretical foundation, and he must decide what to tell the board: was the risk overestimated, or was approving Neiva a mistake?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Juan Pablo Davila and Javier Tovar. Contact person: Juan Pablo Davila, Inalde Business School – Universidad de la Sabana, Universidad de la Sabana, km 7 autopista norte costado occidental, Chia Colombia, +573157971264, juan.davila@inalde.edu.co.

MERIDIAN SPORTS CAPITAL AND THE COASTAL FC BET

Paul Seaborn, University of Virginia (faculty advisor)
Umberto Pelà, University of Virginia (student author)

Case Objectives and Use

This case was designed primarily for use in a general finance course introducing students to alternative asset classes and non-traditional investment structures. It also works well in a strategy course that has PE or regulated industries focus and/or looks to practice governance analysis and decision-making under constraints. Finally, in a sports business elective, it serves as a case connecting league economics, franchise valuation, and institutional investment in a single context. The Darden "Basics of Private Equity Funds" note pairs well as pre-reading on fund structure and distribution mechanics; the Harvard "Private Equity Exits" note contextualises the discussion of exit mechanics.

This case can be taught with a range of established analytical frameworks. Instructors using Porter's Five Forces, the Kaplan-Strömberg PE value creation (financial, governance, and operational engineering), agency theory, stakeholder theory, or a standard PE diligence frame can each find a productive entry point. The case has been deliberately constructed so that it does not depend on any one framework. The Constrained Value Creation Framework (CVCF) is offered as a synthesising tool tailored to regulated sports investment, but instructors are welcome to use whichever framework best fits their syllabus.

Instructors teaching a strategy course without a finance focus can especially find value in the Constrained Value Creation Framework (or in looking at the case through stakeholder and agency theory) and using the governance analysis as the backbone to the discussion. Those in a finance course can push students to engage with the implied valuation question and return scenarios in Exhibit 5. The case *does not* require students to build a financial model; qualitative analysis (and/or CVCF analysis) is sufficient for a strong recommendation.

Case Synopsis

In November 2021, Marcus Laine, Managing Director at Meridian Sports Capital, a $420 million boutique Private Equity fund with prior sports investment experience in both the National Women's Soccer League and regional sports media, has an opportunity to acquire a 15% stake in Coastal FC, a struggling Major League Soccer (MLS) expansion franchise in South Florida, at an implied franchise valuation of $280 million. The $42 million deployment would represent approximately 10% of Meridian's Fund III. The franchise is three seasons old with a losing record, attendance at 65% of projection in a temporary stadium, and two of four founding investors unwilling to inject further capital. Also on the table, in strict confidence: early-stage but active conversations with the representatives of a player described as potentially the most significant signing in MLS history - also known as Project Estrella. The decision Laine has to bring back to Meridian's investment committee is a binary one: deploy $42 million from Fund III to acquire a 15% economic stake in Coastal FC at the proposed $280 million implied valuation, or pass on the opportunity. He has four weeks to decide.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Paul Seaborn and Umberto Pelà. Contact person: Paul Seaborn, University of Virginia, 303-475-4687, pseaborn@virginia.edu.

CASES WRITTEN IN CHINESE LANGUAGE

Track Chair: William X. Wei, Algoma University
Co-Chair: Shimin Chen, China Europe International Business School Case Centre
Co-Chair: Haibo Hu, Jiangxi University of Finance and Economics

Cases	Authors
TchinM Nourishment: The Globalization Path of an Oriental Nourishing Brand (青慕滋补：东方滋养品牌的全球化之路)	William X. Wei, *Algoma University* Tina Deng, *TchinM*
The Internationalization Journey and Strategic Choices of E Curtain Wall Company (幕墙公司的国际化历程与战略选择)	Yang Wang, *University of International Business and Economics*
Zhihuishu: Building a Digital Symbiotic Forest. A Symbiotic Growth Strategy in the AI-Era Education Value Network (智慧树：打造数字共生森林 ——AI 时代教育价值网络中的共生增长战略)	Chunhua Chen, *Shanghai Zhishi Consulting* Vicky Nie, *Royal Roads University* Xuewei Liu, *Shanghai Zhishi Consulting* Linghan Wu, *Shanghai Zhishi Consulting*

TCHINM NOURISHMENT: THE GLOBALIZATION PATH OF AN ORIENTAL NOURISHING BRAND

William Wei, Algoma University
Tina Deng, TchinM

Case Objectives and Use

This case is designed to help students examine how a premium Oriental nourishment brand can build, sustain, and replicate consumer trust in a highly information-asymmetric health consumption market. Through the strategic challenges facing TchinM (青慕·毕月盏), students are encouraged to analyze the company's key resources and capabilities, evaluate the transition from founder-dependent trust to organizationally embedded trust, and assess the complexities of scaling a trust-based business model across cities and international markets. The case also invites discussion of how firms can leverage a validation market like Canada to refine their value proposition and operational standards for global expansion. The case is suitable for undergraduate and graduate courses in Strategic Management, Entrepreneurship, Brand Management, International Business, and Marketing Management. It can be used to discuss competitive advantage in credence goods markets, the resource-based view and dynamic capabilities, relationship marketing, trust replication, scaling and franchising strategy, and the strategic implications of internationalization as an organizational capability test.

Case Synopsis

This case examines how TchinM, a Canadian Eastern nourishment brand founded by a Chinese entrepreneur, can replicate its success by scaling consumer trust rather than merely copying products or stores. After building a loyal customer base through premium products like bird's nest and fish maw, a transparent global supply chain, and a membership-driven service model, TchinM faces a pivotal strategic question: what is the truly inimitable source of its competitive advantage? The case traces its evolution from a single-product offering to an integrated system of quality standards, supply chain management, and customer relationship building. It highlights Canada's role as a "validation market" where stricter demands for food safety, transparency, and brand credibility force the company to institutionalize its trust-building capabilities. As TchinM confronts opportunities for franchising and entering mainstream health markets, the case asks students to evaluate three growth paths—deepening the Chinese market, expanding via franchising, or entering the mainstream Canadian market—and to determine whether the company's real task is to replicate a business model or to replicate the organizational ability to continuously create consumer trust.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by William Wei and Tina Deng. Contact person: William Wei, Algoma University, weiw@algomau.ca and Tina Deng, info@TchinM.Com

THE INTERNATIONALIZATION JOURNEY AND STRATEGIC CHOICES OF E CURTAIN WALL COMPANY

Yang Wang, University of International Business and Economics
Kerou Fan, University of International Business and Economics (student author)

Case Objectives and Use
This case is suitable for graduate, MBA, EMBA, and executive education courses in Strategic Management and International Business. It examines internationalization strategy, market entry, competitive advantage, risk management, and strategic decision-making.

Students assess E Curtain Wall's "capable and trustworthy" competitive advantage, its evolution from following large corporate clients overseas to pursuing projects independently, and the risks associated with international operations. Using frameworks including VRIO, OLI, the Uppsala model, COSO-ERM, the Ansoff Matrix, and dynamic capabilities, students evaluate the company's resources, market-entry choices, international risks, and strategic alternatives.

Case Summary
E Curtain Wall Engineering Co., Ltd. is a privately owned Chinese curtain wall construction company that evolved from a labour subcontractor into a specialized design and construction provider. Beginning its international expansion in 2009 by following a long-standing corporate client overseas, the company subsequently entered markets across five continents through the networks of large general contractors and gradually began pursuing overseas clients directly.

International expansion exposed the company to geopolitical, currency, taxation, regulatory, and technical-standard risks, leading it to develop organizational learning capabilities and a cautious approach to new markets. Its reputation for being "capable and trustworthy"has supported long-term relationships with major clients, but intensifying competition and shrinking margins are challenging its traditional model.

At its 2025 strategic crossroads, E Curtain Wall must decide whether to deepen its established subcontracting relationships or transform its international strategy by pursuing overseas projects directly.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Yang Wang and Kerou Fang. Contact person: Yang Wang, University of International Business and Economics, wangyang@uibe.edu.cn

ZHIHUISHU: BUILDING A DIGITAL SYMBIOTIC FOREST. A SYMBIOTIC GROWTH STRATEGY IN THE AI-ERA EDUCATION VALUE NETWORK

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Vicky Nie, Royal Roads University, Canada
Xuwei Liu, Shanghai Zhishi Consulting, China
Linghai Wu Shanghai Zhishi Consulting, China

Case Objectives and Use
This case is designed to help students examine how an education technology company can redefine its growth strategy in response to rapid developments of artificial intelligence, changing customer needs, and intensifying ecosystem competition. Through the strategic choices facing Zhihuishu, students are encouraged to analyze the company's key resources and capabilities, evaluate the shift from scale-driven growth to effective operations and customer value innovation, and assess its potential role within an emerging AI-enabled education ecosystem. The case also invites discussion of how firms can balance commercial growth with broader social and educational value.

The case is suitable for undergraduate and graduate courses in Strategic Management, Innovation Management, Platform Strategy and Business Ecosystems, and Education Technology Management. It can be used to discuss growth strategy, competitive positioning, digital transformation, ecosystem strategy, customer value creation, business model evolution, and the strategic implications of generative AI.

Case Synopsis
This case examines how Zhihuishu, a leading Chinese higher-education digitalization company, can sustain growth in the age of artificial intelligence. After moving from scale-driven expansion toward more effective operations, Zhihuishu strengthened its performance through organizational restructuring, product focus, and data-driven management. By 2025 before the IPO, however, generative AI, changing faculty needs, and growing competition created new strategic challenges. Leveraging on Chunhua Chen's strategic framework of effective operations, customer value innovation, and symbiotic growth, the case asks how Zhihuishu can use AI to create new value, redefine its role in the education ecosystem, and balance commercial growth with educational and social value.

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CASES WRITTEN IN PORTUGUESE LANGUAGE

Chair: Tania Casado, University of Sao Paulo

Cases	Authors
Building Without Borders: The Dilemma of Productive Inclusion at Cyrela (Construindo Sem Fronteir: O Dilema Da Inclusão Produtiva na Cyrela)	Biof Bucut Comba Sr., *University of São Paulo* Angela Cabral, *Fundação Instituto de Administração and University of São Paulo*
External Success, Internal Conflict: Contemporary Career Decisions (Sucesso Externo, Conflito Interno: Decisões Contemporâneas de Carreira)	Adriana Fonseca, *University of São Paulo* Tamires de Moura, *University of São Paulo*
Measuring the Invisible: The Impact Assessment at Liga Solidária (Medindo o Invisível: A Avaliação de Impacto na Liga Solidária)	Ariane Domborovski, *University of São Paulo* Fernanda Pagan Rivaroli Centeno, *EAESP, Fundação Getulio Vargas* Angela Filomena Cabral, *University of São Paulo*
Paula's Dilemma: When Everything Matters at the Same Time (Dilema de Paula: Quando Tudo Importa ao Mesmo Tempo)	Paula Akamine, *Institute of Administration Foundation* Angela Cabral, *Institute of Administration Foundation* Jerry Maier, *Institute of Administration Foundation*
The Hidden Side of the Subsistence Market: Between Risk, Faith, and Survival (O Lado Oculto do Mercado de Subsistência: Entre o Risco, a Fé e a Sobrevivência)	Job Delgado, *University of São Paulo* Tania Casado, *University of São Paulo* Rafaela Almeida Cordeiro, *University of São Paulo*

BUILDING WITHOUT BORDERS: CYRELA'S PRODUCTIVE INCLUSION DILEMMA

Biof Bucut Comba, University of São Paulo (student author)
Angela Cabral, Fundação Instituto de Administração and University of São Paulo
Tânia Casado, University of São Paulo (faculty advisor)

Case Objectives and Use

This case was developed for courses in Strategic Management, ESG, Corporate Social Responsibility, Stakeholder Management, and Leadership. It is suitable for undergraduate, graduate, MBA, and executive education programs.

The case provides an opportunity to discuss the challenges of reconciling social impact and business performance in the face of limited resources and competing social demands. Students analyze concepts including Creating Shared Value, Corporate Social Responsibility, Stakeholder Management, Diversity and Inclusion, and Social License to Operate.

By the end of the case discussion, participants are expected to be able to evaluate conflicts among stakeholders, analyze strategic decisions from social, economic, and ethical perspectives, and formulate recommendations that integrate social purpose with business sustainability.

Case Synopsis

In early 2026, Aron Zylberman, director of the Cyrela Institute, faces a strategic dilemma concerning the Building Without Borders (Construção Sem Fronteiras) program, an initiative aimed at providing professional training and facilitating the employment of migrants and refugees in Brazil's construction industry.

Despite the program's positive results, its growth has prompted internal questions about the allocation of organizational resources and the criteria used to determine priorities.

Against a backdrop of shortages of skilled labor and multiple forms of social vulnerability, Aron must decide whether to maintain the initiative's humanitarian focus or broaden its scope to prioritize the inclusion of Brazilian workers or adopt predominantly technical selection criteria.

The case invites students to consider how organizations can balance social responsibility, business efficiency, and institutional legitimacy when confronted with competing social demands.

The authors developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15–17, 2026. © 2026 by Biof Comba e Angela Cabral Chaoyuan. Contact person: Tânia Casado; Universidade de São Paulo; Av. Prof. Luciano Gualberto, 908 - Cidade Universitária, CEP: 05508-010, São Paulo - SP – Brasil; Telefone: (55) (11) 2648-0991; (55) (11) 3091-5909

EXTERNAL SUCCESS, INTERNAL CONFLICT: CONTEMPORARY CAREER DECISIONS

Adriana Fonseca, University of São Paulo Tamires de Moura, University of São Paulo

Case Objectives and Use

This case was developed primarily for courses in Career Management, Organizational Behavior, Leadership, Human Resource Management, and Executive Development. It is suitable for undergraduate, MBA, Executive MBA, and graduate students.

The case explores the distinction between objective and subjective careers, drawing primarily on Everett Hughes's career theory and, secondarily, on Douglas Hall's concept of the protean career. Students are invited to analyze how career decisions are influenced by social expectations, organizational contexts, personal values, and differing conceptions of success throughout an individual's career trajectory.

Through discussion of the case, students will develop the ability to: identify objective and subjective career criteria; examine how organizational contexts influence professional trajectories; evaluate career dilemmas involving the tension between security and purpose; reflect on the influence of personal values in career transitions; and critically examine contemporary conceptions of professional success and personal fulfillment.

Case Synopsis

In March 2018, Alexandre Ayres, a 50-year-old marketing executive with an established and successful career in Brazil's financial sector, faces a pivotal career decision. After more than three decades of professional advancement, culminating in a senior leadership position at one of the country's largest banks, Alexandre begins to question the meaning and sustainability of a career built around status, financial rewards, and external recognition.

The case follows his professional journey from his earliest work experiences through his rise within large organizations, highlighting how performance, professional achievement, and social validation shaped his career choices over time. As organizational pressures intensify, Alexandre experiences growing emotional exhaustion, a loss of meaning in his work, and an increasing tension between his personal values and the expectations of the corporate environment.

Following a period of self-reflection fostered by his meditation practice, Alexandre begins to reconsider his definition of success and to explore the possibility of leaving his corporate career to create a business focused on promoting meditation and well-being within organizations.

The case culminates in a dilemma: should Alexandre remain in a prestigious and financially rewarding executive position, or pursue a more uncertain entrepreneurial path that appears to be more closely aligned with his values and sense of purpose?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15–17, 2026. © 2026 by Adriana Fonseca and Tamires de Moura. Contact person: Adriana Fonseca, University of São Paulo (USP), +55 11 972828931, adrianaf@usp.br.

MEASURING THE INVISIBLE: IMPACT ASSESSMENT AT LIGA SOLIDÁRIA

Ariane Domborovski, University of São Paulo
Fernanda Pagan Rivaroli Centeno, EAESP, Fundação Getulio Vargas
Angela Cabral, University of São Paulo

Case Objectives and Use

This case is designed for undergraduate, graduate, MBA, and executive education courses in nonprofit management, social impact assessment, social management, public policy, strategy, and monitoring and evaluation. It examines the challenges of assessing social impact in a century-old nonprofit organization serving diverse populations and communities facing social vulnerability.

The case enables students to distinguish activity, outcome, and impact indicators and to analyze the trade-offs involved in designing an evaluation system for a complex social organization. Students examine tensions among standardization, comparability, accountability, organizational learning, and stakeholder participation, considering how an organization can respond to funders' demands for consistent evidence while recognizing changes that are subjective, relational, context-dependent, and difficult to quantify.

Through discussion, students develop their ability to critically assess quantitative, qualitative, and participatory approaches to social impact measurement, identify their advantages and limitations, and formulate evidence-based arguments in situations where no single solution fully addresses organizational needs. The case also encourages reflection on a fundamental question in social impact assessment: who should participate in defining what counts as meaningful change?

Case Synopsis

In 2022, as Liga Solidária approached its 100th anniversary, its leadership faced a fundamental question: was the organization actually delivering the social impact it intended to create? Founded in São Paulo, Brazil, in 1923, Liga Solidária had developed into a large nonprofit organization working with children, adolescents, families, young people, adults, and older adults through programs focused on quality education, productive inclusion, community bonds, and active aging.

The protagonist, Lívia Magro, Executive Manager of Knowledge Management and Impact, had built her career within Liga Solidária and understood both the institutional demand for measurable results and the complexity of the transformations experienced by participants and communities. The organization monitored indicators such as the number of people served, attendance, and activities delivered. Although useful for operational management and accountability, these measures did not fully capture changes related to autonomy, agency, relationships, opportunities, and community transformation.

Lívia therefore faced a strategic choice about the future of impact assessment at Liga Solidária. The organization could prioritize a more standardized model, using common indicators and systematic procedures to strengthen comparability, institutional management, and accountability to funders.

Alternatively, it could develop a more participatory approach in which staff members and program participants helped define what meaningful social transformation looked like and how it should be assessed. Each path involved significant benefits and limitations. The decision would shape not only Liga Solidária's measurement system, but also what the organization recognized as impact, whose perspectives counted as legitimate evidence, and how it understood its mission as it entered its second century.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17. © 2026 Ariane Domborovski, Fernanda Pagan Rivaroli Centeno, and Angela Cabral. Contact Person: Ariane Domborovski arianedom@usp.br

PAULA'S DILEMMA: WHEN EVERYTHING MATTERS AT THE SAME TIME

Paula Akamine, Fundação Instituto de Administração
Angela Cabral, Fundação Instituto de Administração
Jerry Maier, Fundação Instituto de Administração

Case Objectives and Use

The case explores, in the context of the protean career, topics such as self-direction, redefinition of success criteria, alignment between personal values and professional choices, search for psychological success, work-life balance, career transition, and decision-making in ambiguous contexts. By preparing and discussing the case, participants are expected to be able to analyze professional trajectories over time, identify changes in the criteria that guide career decisions, and sustain recommendations based on case evidence and theoretical frameworks, especially those related to protean career and career construction.

The case was developed to support discussions in disciplines and courses in the areas of careers, people management, organizational behavior, leadership, and career counseling. Its use is particularly recommended in MBA, graduate, and executive education programs, and can also be adopted in management development and corporate training contexts.

Case Synopsis

The case presents the trajectory of Paula Akamine, a Human Resources executive, from childhood to 2025. From an early age, family experiences and the search for independence and recognition influenced her academic and professional choices, leading to the construction of a solid career in large companies and the consolidation of her work in the HR area.

Over time, her trajectory is guided not only by stability, growth, and external recognition, but also by reflections on meaning, purpose, and balance between personal and professional life. Experiences such as motherhood, mentoring, diversity, and career counseling, as well as returning to academic life, broaden her decision-making criteria and bring her trajectory closer to more internal values.

The central dilemma emerges when Paula receives an invitation to teach in an MBA, an opportunity consistent with her professional identity in transformation, but which arises in the context of intense overload. This scenario makes explicit tensions between professional development, family responsibilities and preservation of the balance built, inviting reflection on career, identity and decision-making in complex contexts.

The authors developed the argument to facilitate class discussion rather than to illustrate the effective or ineffective handling of the situation. The case and teaching note underwent anonymous peer review for presentation at the 2026 NACRA Conference in Orlando, Florida, USA, held from October 15 to 17, 2026. © 2026 by Paula Akamine, Angela Cabral, and Jerry Maier. Contact person: Tania Casado; University of São Paulo; Av. Prof. Luciano Gualberto, 908 – Cidade Universitária, Zip Code: 05.508-010, São Paulo – SP – Brazil; Phone: (55) (11) 2648-0991; (55) (11) 3091-5909.

THE HIDDEN SIDE OF THE SUBSISTENCE MARKET: BETWEEN RISK, FAITH, AND SURVIVAL

Job C. Delgado, University of São Paulo
Tania Casado, University of São Paulo
Rafaela Almeida Cordeiro, University of São Paulo (faculty advisor)

Case Objectives and Use

The purpose of this case is to develop students' capacity to analyze entrepreneurial decision-making in informal subsistence markets, focusing on the interaction between institutional voids, individual agency, and informal economic coordination mechanisms. It is primarily targeted at undergraduate and graduate courses (both MBA and M.Sc. levels) in Entrepreneurship, Institutional Theory, Emerging Markets Strategy, Public Policy, and Social Sustainability. By evaluating the protagonist's dilemma, students will learn to diagnose how institutional voids affect daily informal micro-businesses and to distinguish between informal, extralegal, and illegal practices. Additionally, the case applies Amartya Sen's Capability Approach to analyze economic decisions under severe resource constraints, forcing students to critically evaluate the complex trade-offs between business autonomy, continuous operational costs, operational protection, vulnerability, and local legitimacy.

Case Synopsis

Set on a Monday morning in late August 2025, the case follows Mrs. Nelita Manuela da Costa Neto, a 59-year-old informal micro-entrepreneur who has operated a retail beverage and tobacco stall at the KM 30 Market in Angola since 2007. As the largest open-air informal marketplace in the country, the KM 30 Market operates within severe institutional voids characterized by highly precarious public infrastructure and a critical lack of formal state policing. This deficiency has led to a recent escalation of physical conflicts and property theft, directly threatening Mrs. Nelita's inventory and her family's financial survival. The core dilemma centralizes a critical governance trade-off: Mrs. Nelita must decide whether to maintain her autonomous self-protection strategies—relying on personal experience, religious faith, and informal social reciprocity networks—or to transform security into a predictable daily operational expense by paying a fixed fee to the *Caenches*, a local group of youths providing private extralegal community protection.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Job da Costa Delgado and Tania Casado. Contact person: Job da Costa Delgado, Universidade de São paulo, Av. Professor Luciano Gualberto, n. 908, Butantã, CEP 05508-010, São Paulo, SP, Brazil, job.delgado@usp.br.

CASES WRITTEN IN SPANISH LANGUAGE

Chair: Lorena Andrea Palacios Chacón, Tecnológico de Monterrey
Co-Chair: Pablo Álamo, CETYS University

Cases	Authors
Caudal Ambiental: Sell the Legacy or Rebuild It? (Caudal Ambiental: ¿Vender el Legado o Reconstruirlo?)	Claudia Melissa Carboni Barrera, *CETYS University* Pablo Álamo, *CETYS University*
INCCA University of Colombia: Female Leadership, Collective Identity, and Organizational Transformation (Universidad INCCA de Colombia: Liderazgo Femenino, Identidad Colectiva y Transformación Organizacional)	Irma Liliana Vasquez Merchan, *Grancolombiano Polytechnic* Laura Andrea Cristancho Giraldo, *Grancolombiano Polytechnic* Clara Isabel Velásquez Castañeda, *Grancolombiano Polytechnic* Adriana Aponte Rivera, *University of Colombia*
Indumil Customer-Centric Organizational Redesign (Indumil Rediseño Organizacional Centrado en el Cliente)	Ernesto Barrera, *INALDE Business School* Carolina Rodriguez Master, *INALDE Business School*
Marvec–Cemza: Deciding on Internationalization in the Oil and Gas Industry Beyond Pemex (Marvec–Cemza: Decidiendo la Internacionalización en la Industria de Petróleo y Gas Más Allá de Pemex)	Lorena A. Palacios-Chacón, *Monterrey Institute of Technology* Jorge Isaac Lechuga Cardo, *Monterrey Institute of Technology* Alejandro Pamanes Master, *Cemza*
The Liceo Frances Dilemma: Between Justice, Reparation, and Family Peace (El Dilema del Liceo Francés de México: Entre la Justicia, la Reparación y la Paz Familiar)	Pablo Álamo, *CETYS University* Iñigo López Lanchares, *Anáhuac University* Mónica López Sieben, *CETYS University*
Three Families, One Future: The EDISUR Group's Governance Dilemma (Tres Familias, un Solo Futuro: El Dilema de Gobernanza del Grupo EDISUR)	Isabel Cristina Rincón Rodríguez, *UDI – University of Research and Development, Colombia* Jorge E. Chaparro Medina, *National Open and Distance University* Pablo Álamo, *CETYS University*

ENVIRONMENTAL FLOW: SELL THE LEGACY OR REBUILD IT?

Claudia Melissa Carboni Barrera, CETYS University (Student Author)
Pablo Álamo, CETYS University (Faculty Advisor)

Case Objectives and Use

Designed for MBA and graduate courses in Family Business, Strategy, Succession, and Leadership, this case explores generational transition and decision-making under uncertainty. Students will distinguish legal ownership from effective leadership, evaluate strategic alternatives, and examine how to professionalize a family business while preserving the founder's knowledge and relationships.

Its pedagogical contribution focuses on a succession already legally completed, where the successor holds formal authority but the founder retains critical operational expertise.

Case Synopsis

On October 14, 2024, Daniela Zazueta, 23-year-old majority shareholder and legal representative of Caudal Ambiental, faces a critical decision. The Mexicali-based hazardous waste company must vacate its leased property within approximately 60 days after its sale. Relocation requires specialized permits and compatible land-use authorizations.

Sergio, the 68-year-old founder with nearly 30 years of experience, proposes selling the company. Following years of financial challenges and health concerns, an indicative offer of approximately MXN 15 million presents an alternative to continued operations.
Daniela proposes purchasing one hectare of land with reportedly compatible authorizations for MXN 12 million: MXN 3.6 million upfront, nearly exhausting company reserves, and MXN 8.4 million financed over ten years. Construction would require approximately MXN 2.2 million under a lower-cost estimate, without confirmed financing.

Despite approximately 40% growth, the company faces substantial financial and operational uncertainty.

Central Dilemma: Should Daniela sell the family business or invest in rebuilding it to preserve its legacy?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17. © 2026 by Claudia Melissa Carboni Barrera and Pablo Alamo. Contact: pablo.alamo@cetys.mx.

INCCA UNIVERSITY OF COLOMBIA: FEMALE LEADERSHIP, COLLECTIVE IDENTITY, AND ORGANIZATIONAL TRANSFORMATION

Adriana Aponte Rivera, INCCA University of Colombia
Irma Liliana Vásquez Merchán, Grancolombiano Polytechnic
Laura Andrea Cristancho Giraldo, Grancolombiano Polytechnic
Clara Isabel Velásquez Castañeda, Grancolombiano Polytechnic

Case Objectives and Use

This case is designed to senior-year students in sociology, business administration, and education. Students in Master of Business Administration (MBA), Master's in Education, Educational Administration and Educational Innovation. Relevant graduate curricula include organizational behavior, leadership and management skills, change and crisis management, and strategic or societal planning. The main objective of this case is to analyze systematic crisis factors under high uncertainty in financial distress, governance structures, and organizational culture. By preparing, analyzing, and discussing this case, students will be able to evaluate turnaround leadership by diagnosing root causes and critically assessing executive-level transformation strategies for financial recovery, internal trust, and institutional leadership; to examine gender perspectives in governance by appraising the influence of female leadership styles in steering complex organizational change; and to formulate actionable strategies by developing viable, sustainable strategic recommendations that balance participatory leadership, financial health, and social responsibility in distressed organizational environments.

Case Synopsis

Universidad INCCA de Colombia was founded to expand educational opportunities for Colombia's working class and promote critical, independent thinking. Despite more than 70 years of history and over 7,000 students, the university later experienced a serious financial and governance crisis that led to intervention by the Ministry of National Education. The case examines INCCA at a critical stage of institutional recovery. Facing financial constraints, organizational restructuring, regulatory pressures, and competing stakeholder expectations, university leaders must determine how to allocate scarce resources while rebuilding trust, institutional identity, and long-term sustainability. By the end of 2024, Rector Susan Rodríguez faces a central challenge: whether to maintain existing strategies or pursue significant changes to strengthen financial sustainability and transformational, gender-inclusive leadership. Students evaluate strategic alternatives and their implications for organizational performance, culture, stakeholder relationships, and institutional legitimacy. The case develops skills in organizational analysis, strategic decision-making under uncertainty, stakeholder management, and the consideration of ethical, social, and sustainability factors.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Adriana Aponte, Irma Vasquez, Laura Cristancho & Clara Velasquez. Contact person: Irma Vasquez, Politecnico Grancolombiano, Business School, Bogota – Colombia. Email: ilvasquez@poligran.edu.co.

INDUMIL: CUSTOMER-CENTRIC ORGANIZATIONAL REDESIGN

Ernesto Barrera, INALDE Business School, University of La Sabana
Carolina Rodríguez, INALDE Business School, University of La Sabana

Case Objectives and Use

This case is used in specialized senior executive programs that prepare organizations of all types for cultural transformation. Within MBA curricula, it can be taught in general management courses addressing strategic management and in marketing strategy courses. It can also be used in executive education to examine approaches to customer-centered cultural transformation. The learning objectives are to (1) understand the CEO's role in driving strategy and exercising transformative leadership that fosters co-creation and active listening; (2) analyze assertive communication and competence-based incentive systems as key mechanisms for strengthening professional capabilities and aligning teams with service objectives; (3) examine the role of symbolic artifacts and organizational rituals, such as the "green ribbon" (cintica verde), in making cultural change tangible and empowering leaders to shape the company's evolution; and (4) introduce an academic model of cultural transformation in complex organizations that is applicable across institutional settings, including public and private enterprises.

Case Synopsis

Since becoming president just over two years ago, Colonel Juan Carlos Mazo (Ret.) has led a far-reaching transformation aimed at making INDUMIL a more competitive and agile business. Under his leadership, strategic renewal has focused on five priorities: customer service, digital transformation, cost efficiency, innovation, and integrity. To implement this agenda, Mazo professionalized the senior management team by appointing 17 new executives, many from the private sector, and restructured the pay scale to attract talent on the basis of competence and attitude, challenging bureaucratic complacency and the entrenched belief that "we have always done it this way." Despite this new strategic direction, INDUMIL continues to face internal resistance rooted in organizational inertia, reinforced by fear of disciplinary oversight and a siloed structure that impedes a cross-functional understanding of customer needs. A critical gap in digital adoption, reflected in a utilization rate of just 33% for its SAP enterprise resource planning (ERP) system, and inflexible procurement processes compound the challenge. Mazo must shift the organization from a mindset in which "the customer has to wait" toward a culture of service and empowerment. Tensions arise from the coexistence of a traditionalist subculture attached to centralized hierarchy and an emerging vision that uses symbolic artifacts, such as the "green ribbon" symbol of leadership, to build an organization genuinely centered on user needs. Mazo now faces the critical challenge of embedding this organizational redesign. Managerial courage will be essential to overcoming persistent silos and bureaucratic inertia. The transformation's success will depend on senior management's ability to align the entire organization around a clear corporate purpose and move INDUMIL decisively from a "command-and-control" model toward a culture of efficiency, innovation, and genuine customer service.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17. © 2026 by Ernesto Barrera and Carolina Rodríguez.

MARVEC–CEMZA: DECIDING ON INTERNATIONALIZATION IN THE OIL AND GAS INDUSTRY BEYOND PEMEX

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Lorena A. Palacios-Chacón, Monterrey Institute of Technology
Alejandro Pamanes Durán, Marvec Marine

Case Objectives and Use

This case is intended for international business and business strategy courses covering internationalization, market selection, risk management, and entry modes. It asks students to examine how dependence on a single customer can turn a commercial relationship into a strategic vulnerability. Students compare three potential host countries, assess the fit between each market and Marvec's resources, and recommend an entry strategy that accounts for both opportunity and financial risk.

The case supports discussion of PESTLE analysis and internationalization theories, including the Uppsala model, the OLI framework, and business network theory. In a class session of approximately 90 minutes, student teams can evaluate the alternatives, present a recommendation to a simulated board of directors, and defend their choice against competing proposals. The central learning outcome is a justified decision about where Marvec should expand first and how it should enter.

Case Synopsis

In 2025, Marvec, a business unit of Mexico's Grupo Cemza, provides specialized maritime services to the offshore oil and gas industry. Its fleet and operating capabilities were developed largely around contracts with Petróleos Mexicanos (Pemex). When Pemex's financial difficulties led to delayed payments to suppliers, Marvec's liquidity and its reliance on one principal customer became urgent concerns. International expansion offered a way to diversify revenue, but the company's financial position limited how much risk it could take.

Marvec's leadership considers Guyana, Trinidad and Tobago, and Brazil. Guyana's rapidly growing oil industry creates demand for offshore services, although infrastructure and local operating capacity remain limited. Trinidad and Tobago has an established energy sector, experienced suppliers, and a relatively stable regulatory environment, but it is a more mature and competitive market. Brazil offers large contracts associated with its offshore presalt fields, alongside substantial entry costs and a complex business and regulatory environment.

Market selection is only half the decision. A joint venture could give Marvec access to local knowledge, relationships, and resources while sharing costs and risks, though it would also require shared control. Direct investment would give the company greater operational control but demand more capital and expose it more fully to conditions in the host country. With a board presentation approaching, Marvec must determine which market offers the strongest starting point and which entry mode best balances growth, control, and financial sustainability.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Jorge Isaac Lechuga-Cardozo, Lorena A. Palacios-Chacón and Alejandro Pamanes Durán. Contact person: Lorena A. Palacios-Chacón, Tecnologico de Monterrey, Campus Guadalajara, Av. Gral Ramón Corona No 2514, Colonia Nuevo México, 45201 Zapopan, Jalisco, México, lapalaciosch@tec.mx.

THE LICEO FRANCES DILEMMA: BETWEEN JUSTICE, REPARATION, AND FAMILY PEACE

Pablo Álamo, CETYS University
Iñigo López Lanchares, Anáhuac University & NLG Think Tank
Mónica López Sieben, CETYS University

Case Objectives and Use

The case is primarily intended for courses in Business Ethics, Corporate Social Responsibility, Organizational Behavior, Leadership, and General Management. It can be used in undergraduate, MBA, Executive MBA, specialized master's, and executive education programs, as well as in training programs for executives of educational institutions.

The case is particularly appropriate after participants have studied ethical theories, organizational justice, stakeholder analysis, and prudential decision-making. It enables participants to examine the distinction between legal compliance and ethical responsibility, institutional responses to harm, the breakdown of trust, and the alternatives available when legal, human, and reputational considerations converge.

By the end of the discussion, participants will be able to:

LO1. Distinguish facts, interpretations, and causes related to the accident, the conflict, and the breakdown of trust.
LO2. Evaluate the Lycée's responsibilities through ethical theories, organizational justice, and stakeholder analysis.
LO3. Compare the alternatives available to the family and the Lycée, assess their risks and benefits, and defend an ethically responsible course of action.

Case Synopsis

The case presents the dilemma faced by Íñigo López Lanchares and Carmen de Benito after their son, D., suffered three fractures during an activity in the gymnasium of the Lycée Franco-Mexicain in Mexico City. The family questioned the supervision of the activity, the subsequent response, and the lack of institutional acknowledgment, while the Lycée maintained that it had acted in accordance with its protocols and that there were no grounds for accepting the requested reparation.

As the parties' positions grew further apart, the relationship became increasingly legalistic and trust broke down. By mid-January 2018, with approximately one month remaining before the expiration of what the parents understood to be the applicable legal deadline, they faced a difficult decision: file a lawsuit, make one final attempt to reach an understanding with the Lycée, or bring the conflict to a definitive close.

The case enables participants to examine the distinction between legality and ethical responsibility and to design a response that balances justice, reparation, prevention, family well-being, and institutional legitimacy.

The authors developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation described. The case and teaching note were anonymously peer reviewed for presentation at the 2026 NACRA Conference, held in Orlando, Florida, USA, October 15–17, 2026. © 2026 Pablo Álamo, Isabel Cristina Rincón, and Jorge E. Chaparro. Contact person: Pablo Álamo, Colonia Rivera, C.P. 21259, Mexicali, Baja California, Mexico; phone: +52 (686) 567-3700; email: pablo.alamo@cetys.mx.

THREE FAMILIES, ONE FUTURE: THE EDISUR GROUP'S GOVERNANCE DILEMMA

Isabel Cristina Rincón Rodríguez, UDI Universidad de Investigación y Desarrollo
Jorge E. Chaparro Medina, UNAD – Universidad Nacional Abierta y a Distancia
Pablo Álamo, CETYS University

Case Objectives and Use

The case is primarily intended for courses in Family Business, Corporate Governance, Strategic Management, General Management, and Business Succession. It can be used in MBA and Executive MBA programs, specialized master's programs, and executive education, as well as in training programs for business families, owners, and board members.

The case is particularly appropriate after participants have studied the three-circle model, family business evolution, professionalization, and the main governance bodies. It allows participants to integrate these concepts in analyzing an institutional design challenge in a company owned by three families. The discussion addresses the transition from a model based on personal trust among the founders to a formal governance system; the future fragmentation of ownership; family representation on the Board of Directors; the balance between family representation and meritocracy; the inclusion of independent directors; and coordination among the Shareholders' Meeting, the Board of Directors, and the Family Council. As a result of preparing and discussing the case, participants will be able to distinguish challenges related to family, ownership, governance, and management; evaluate alternative approaches to representation and professionalization; and propose a governance architecture and roadmap to support EDISUR's continuity beyond the founding generation.

Case Synopsis

In October 2023, Horacio Parga, Fernando Reyna, and Rubén Beccacece, founders and equal owners of Grupo EDISUR, faced a critical decision: how should the company be governed when one of them was no longer serving on the Board of Directors? EDISUR was one of the leading real estate developers in Argentina's interior, with more than three million square meters developed and a major urban development project—Manantiales—whose execution would extend over several decades.

For more than twenty years, the founders' personal trust and complementary professional backgrounds had enabled agile decision-making. However, the uneven involvement of the second generation, the future fragmentation of each family's one-third ownership stake, and the absence of formal rules raised questions about the sustainability of this governance model.

The founders needed to determine who would represent each family on the Board, how to prevent ownership fragmentation from hindering decision-making, what role independent directors should play, and which governance bodies and mechanisms could preserve family unity, professionalization, and EDISUR's long-term continuity.

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CORPORATE GOVERNANCE AND ETHICS CASES

Chair: Vijaya Zinnoury, University of Denver
Co-Chair: Theresa Coates, Limestone College

Cases	Authors
Governance Under Pressure: The CAAT Pension Plan Crisis (2024-2026)	William Holmes, *Royal Roads University*
Trust, Role Coherence, and a Board-Level Dilemma at FC Barcelona	Antonio Alonso-Gonzalez, *EAN University* Pablo Álamo, CETYS University
What's in a Name? How a Simple Label Change Triggered an Ethical Dilemma at Mattel	Mahendra Gujarathi, *Bentley University* Shankar Venkataraman, *Bentley University*

GOVERNANCE UNDER PRESSURE: THE CAAT PENSION PLAN CRISIS (2024-2026)

William R Holmes, Royal Roads University

Case Objectives and Use

This course is designed for graduate or senior undergraduate courses in Corporate Governance. The case focuses on governance failure in a complex fiduciary institution, distinguishing performance risk from process and legitimacy risk. Students will be asked to apply agency theory, stewardship theory, and stakeholder theory to interpret board-management dynamics and sponsor intervention, and to evaluate executive compensation governance (including non-salary payouts) as a board-level risk and trust issue, not merely a Human Resources issue.

Students will also be asked to analyze conflicts of interest and perceived conflicts (including workplace relationships involving the CEO) using governance standards, not personal morality. They will sssess crisis governance responses (CEO leave, board chair removal, governance review) for adequacy, timing, and stakeholder credibility and design a practical board reform package that balances fiduciary independence, sponsor expectations, transparency, and operational continuity. Finally, they will have the opportunity to craft a governance-forward communication approach that stabilizes the institution without compromising legal/regulatory positioning.

Case Synopsis

This case examines a governance crisis in a large jointly sponsored pension plan. Despite financial strength and a reputation for professionalism, CAAT entered a public governance emergency in early 2026 following (a) disclosure and board approval of the CEO's workplace relationship, (b) concerns regarding executive compensation oversight including a reported unusually large vacation payout, (c) sudden departures of key executives, (d) sponsor intervention resulting in board chair removal, and (e) the CEO being placed on administrative leave while an independent governance review proceeded.

The case invites students to treat the events not primarily as a "scandal," but as a governance systems failure where process, accountability, and stakeholder legitimacy broke down even if actions were technically permissible.

Decision Point:

What governance reforms and public actions should CAAT adopt immediately, before the independent review is finalized, to restore stakeholder trust without undermining operational stability?

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TRUST, ROLE COHERENCE, AND A BOARD-LEVEL DILEMMA AT FC BARCELONA

Antonio Alonso-Gonzalez, EAN University
Pablo Álamo, CETYS University

This case examines a governance dilemma faced by FC Barcelona's Board of Directors in May 2024, when President Joan Laporta had to decide whether to retain or dismiss head coach Xavi Hernández only weeks after publicly confirming his continuity, focusing the discussion on trust, role coherence, strategic alignment, and board-level governance.

Barcelona concluded the 2023–2024 season without major trophies while operating under severe financial constraints and LaLiga's Economic Control regulations. Tensions escalated after Xavi publicly emphasized the club's financial limitations, arguing that competing with Europe's elite had become increasingly difficult. His comments were interpreted by the Board as conflicting with its strategic narrative of optimism and institutional confidence, raising concerns about leadership legitimacy and alignment. The dilemma was compounded by differing assessments between Sporting Director Deco and Xavi regarding the squad's competitive potential, as well as by the estimated €15 million cost of terminating the coaching staff. The Board therefore had to balance financial constraints against risks associated with declining trust and strategic misalignment.

Students assume the role of board members and must determine whether leadership continuity or leadership change represents the least risky governance option. The case encourages analysis of fiduciary responsibility, leadership legitimacy, organizational trust, stakeholder management, and strategic coherence under uncertainty. Although set in professional soccer, the dilemma is transferable to corporate, public, and nonprofit organizations where boards must decide whether deteriorating trust between governing bodies and senior executives justifies leadership change despite significant financial and organizational costs.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Antonio Alonso-Gonzalez and Pablo Alamo Sr. Contact person: Antonio Alonso-Gonzalez, toni.alonso.gonzalez@gmail.com

WHAT'S IN A NAME? HOW A SIMPLE LABEL CHANGE TRIGGERED AN ETHICAL DILEMMA AT MATTEL

Mahendra Gujarathi, Bentley University
Shankar Venkataraman, Bentley University

Case Objectives and Use

This case helps students to (a) understand how managerial incentives and professional judgments shape financial reporting decisions; (b) evaluate the ethical defensibility of competing positions using consequences, professional responsibilities, and stakeholder effects; (c) apply a behavioral ethics framework to identify common drivers of ethical breakdowns in organizations; and (d) examine how individuals and organizations respond to ethical dissent, governance failures, and the need to rebuild trust. This case is suitable for use in upper-level undergraduate and graduate courses in organizational behavior, accounting, business ethics, and corporate governance. The case narrative centers on human judgment and ethical choice rather than accounting technicalities, making it accessible to students from diverse academic backgrounds.

Case Synopsis

This case examines how a seemingly innocuous label change intended to fix an accounting error morphed into a crisis that eventually cost Mattel, one of the world's leading toymakers, more than $100 million in fines in 2022. The case is based on interviews with Brett Whitaker, Mattel's Director of Tax Reporting, who discovered an error that understated Mattel's Q3 2017 loss by $109 million. Whitaker sought to address the error by restating Mattel's Q3 financials and disclosing a material weakness in internal control. Most of Mattel's leadership initially agreed but eventually opted for a two-step strategy that helped avoid both. First, Mattel reclassified one of its intangible assets—Thomas & Friends—from indefinite-lived to definite-lived with effect from Q4. Second, it neutralized the Q3 error with an equal and opposite error in Q4. Together, these steps made Mattel's 2017 annual financial statements appear accurate, and the treatment of Thomas & Friends appears justified in hindsight. Ironically, the suggestion to relabel the asset came from Mattel's external auditors, who would normally be expected to question this strategy. Mattel's senior finance executives eventually accepted the relabeling, but Whitaker did not. As he continued to raise concerns, he received limited institutional support and felt increasingly isolated. He now had to decide whether to stay silent, escalate the issue, or resign.

The case shows how an organization with formal controls, governance structures, and well-intentioned professionals can still prioritize expediency over ethics. Although rooted in deferred income taxes, the case includes an infographic that helps students understand the accounting issue and focus on the ethical, organizational, and governance implications of Whitaker's dilemma. The case also prompts students to consider how organizations can rebuild trust after a governance failure.

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DIGITAL TECHNOLOGIES AND OPERATIONS CASES

Chair: Redwan Siddiqui, Wilfrid Laurier University
Co-chair: Fatih Yegul, Conestoga College

Cases	Authors
A New Strategic IT Direction for Denmark's Municipalities and KOMBIT?	Ulrik Røhl, *Copenhagen Business School* Janis Gogan, *Bentley University*
Beyond the Billable Hour: Redesigning Time, Judgement, and Digital Adoption	Daniel Pearson, *University of Lethbridge*
DUKAPAQ at a Crossroads: Scaling a Kenyan Fintech Payments Platform Through AI	Priya Dozier, *University of South Florida*
NTT Global Data Centers: Powering the AI Boom and the Race for Megawatts	Dana McDonald, *Temple University*
Timing the Quantum Moment at Quantacet	Sidney J. Shapiro, *University of Lethbridge* Daniel Pearson, *University of Lethbridge* Julia Oystrick, *Western University* Emiliano Sebastian Gonzalez Venegas,*University of Guadalajara*
When Growth Outpaces Support: Designing a Global Service Model at Zero Point Cryogenics	Sidney J. Shapiro, *University of Lethbridge* Julia Oystrick, *Western University* Daniel Pearson, *University of Lethbridge*

A NEW STRATEGIC IT DIRECTION FOR DENMARK'S MUNICIPALITIES AND KOMBIT?

Ulrik Røhl, Copenhagen Business School, Denmark
Janis Gogan, Bentley University, USA

Case Objectives and Use

This IM supports the case in an MBA digital innovation module in a *Strategic IT Management* course or an IT leadership module in an MPP *Digital Government* course. We assume students are familiar with stakeholder theory and governance concepts (e.g. authority, responsibility, leadership, centralized versus decentralized control, decision-making, change management). The case learning objectives are as follows.

For a large and lengthy systems development program, involving many projects and many participants:

LO1: Identify and explain stakeholders' varied opinions about their priorities and project impacts.
LO2: Identify and evaluate capabilities and weaknesses of the organization that led or coordinated the big systems program (i.e., the "host"), including its top leadership team.
LO3: Once the large and lengthy initiative is completed, offer useful, actionable strategic and operational recommendations to the host organization's top management team.

Case Synopsis

In December 2022 the CIO in the Danish military was hired as CEO of IT firm KOMBIT, as it completed a large-scale modernization program, replaced 20 old IT systems with new systems and infrastructure for Denmark's 98 municipalities. While some mayors, city managers and other local managers were happy with the new systems and eager to launch new projects in partnership with the company, others were more sceptical towards new systems and projects, and they had different ideas about KOMBIT's future.

In April 2023, the CEO would meet with KOMBIT's board chairman to discuss four possible options: *Downsize*, *Operational Excellence, Expand, or Postpone.* By analyzing and discussing this case, students experience how an effective leader in one context may encounter unexpected digital innovation challenges in a new context.

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BEYOND THE BILLABLE HOUR: REDESIGNING TIME, JUDGMENT, AND DIGITAL ADOPTION

Daniel Pearson, University of Lethbridge (student author)

Case Objectives and Use

This case is designed primarily for an upper-level undergraduate Digital Operations course, in a module on improving professional-service processes using digital technologies. Students examine a consultant's billing workflow, distinguish activity records from billing judgments, and compare AI-assisted capture, retainer arrangements, and manual improvements. A short sensemaking introduction helps them distinguish missing information from competing interpretations of work. Using clearly labelled time and cost assumptions, students assess client data restrictions, documentation needs, professional responsibility, and implementation conditions. They defend a feasible recommendation without being required to choose AI or a hybrid approach. The Instructor's Manual provides a 75-minute discussion, worked comparisons, facilitation prompts, and optional extensions.

Case Synopsis

On November 30, 2025, Llana McCowan, principal of Wild Oat Consulting, a one-person Alberta-based IT and HR systems consultancy, faces month-end billing. She reconstructs work across five client relationships using calendars, emails, Microsoft Teams conversations, notes, and memory. This process takes roughly four hours each month. Decisions about goodwill, urgent work, repeated errors, and responsibility for her own mistakes affect what she charges. The records help her recall activities, but do not settle every billing decision.

An experienced implementation specialist, McCowan has tried Microsoft Copilot for limited tasks and sees potential in AI-assisted billing. She also insists on reviewing its output and faces restrictions on client data access. Her existing retainer example includes ten hours and possible additional billing; improving the manual process offers another possibility. She has set January 1, 2026, as her deadline for choosing an approach that accounts for client relationships and the context and value of the work. Students may combine or sequence approaches, but must explain their assumptions and the conditions needed to implement them.

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DUKAPAQ AT A CROSSROADS: SCALING A KENYAN FINTECH PAYMENTS PLATFORM THROUGH AI

Priya Dozier, University of South Florida

Case Objectives and Use

This case is set against a rich backdrop: Kenya's rapidly evolving fintech ecosystem, the dominance of M-Pesa as the primary payment rail, and a financial inclusion landscape that has grown from 26.7% formal access in 2006 to 84.8% in 2024. With 96% of Kenyan businesses registered as SMEs, 75% still operating on analog systems, and consumer spending forecast to exceed $114B by 2029, DUKAPAQ's market opportunity is substantial, but so is the execution risk. This case is designed for graduate and upper-division undergraduate courses in Finance, Fintech, and Digital Finance (primary fit), as well as Entrepreneurship, Strategic Management, and International Business. It pairs well with readings on disruptive innovation and technology diffusion theories and is appropriate for both synchronous and asynchronous delivery formats.

Case Synopsis

The case examines the strategic decision facing Luka, CEO and co-founder of DUKAPAQ, a Kenya-based fintech company offering a full-service point-of-sale (POS) platform to small and medium enterprises (SMEs). Founded in 2022 following 571 in-depth merchant interviews in Nairobi and Mombasa, DUKAPAQ built its platform on the insight that Kenyan merchants deserved the same quality of technology available to U.S. businesses, at pricing calibrated to the Kenyan market ($10–$35/month). By 2026, operating in Kenya's "Silicon Savannah" ecosystem and having achieved direct Safaricom API integration, DUKAPAQ stands at a strategic inflection point. Luka must decide how to allocate resources and position the company for its next growth phase as competition from local and global fintechs intensifies and AI technology matures.

Luka must choose among three AI-driven strategic paths: (1) Inclusion-First Scaling, which embeds affordable AI features into standard subscription tiers to maximize SME adoption; (2) Premium AI Differentiation, which accelerates advanced analytics capabilities to justify a premium subscription tier and expand margins; and (3) a Balanced, Phased Growth approach, which sequences AI investment to match merchant readiness, operational capacity, and funding pace. At the heart of the decision is Luka's foundational data philosophy, "data belongs to the merchant, not the platform," which constrains how aggressively DUKAPAQ can monetize AI and creates genuine tension between financial sustainability and mission fidelity.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Priya Dozier. Contact person: Priya Dozier, University of South Florida, 140 7th Ave S. LPH 430, St Petersburg, FL 33701, 1 727-873-4896, pdozier@usf.edu.

NTT GLOBAL DATA CENTERS: POWERING THE AI BOOM AND THE RACE FOR MEGAWATTS

Dana McDonald, Temple University (student author)

Case Objectives and Use

The case is suitable for use in undergraduate, MBA, Executive MBA, and specialized master's programs in strategic management, operations management, technology management, sustainability, information technology, digital transformation, and infrastructure strategy courses. It can be used effectively for classes on artificial intelligence (AI), data center operations, capacity planning, energy management, and sustainable business strategy.

Students assume the role of Doug Adams, CEO of NTT Global Data Centers (NTT GDC), to explore ways to secure electrical power as the demand for AI infrastructure grows. They aim to find a good balance between growth, profitability, sustainability, customer needs, and infrastructure limitations.

By the end of the case, students should be able to do the following:

- Analyze AI-driven demand growth's operational and strategic impacts.
- Evaluate how infrastructure constraints can affect competitive positioning.
- Weigh trade-offs between growth, sustainability, customer demand, and capital investment decisions.
- Compare and contrast alternative strategies for addressing power constraints.
- Make recommendations when faced with uncertainty and multiple good options, but no clear right answer.

The case is suitable for a class discussion of 60-90 minutes. It can also be used to launch broader class discussions on AI infrastructure, energy strategy, digital transformation, sustainability, and the future of data center development.

Case Synopsis

In January 2026, Doug Adams, CEO of NTT Global Data Centers (NTT GDC), is facing a massive surge of demand for AI infrastructure to support generative AI applications such as ChatGPT, Google Gemini, and others. Hyperscale cloud providers and enterprise customers are competing for hundreds of megawatts of additional data center capacity to train and run GPU-intensive AI workloads. NTT GDC has invested billions globally in AI-ready, sustainable facilities. Yet, as demand grows faster than supply, Adams encounters barriers such as utilities delaying power access, transmission limits, and slow renewable buildout. Three of his largest AI clients need 300-500 MW across regions. Adams can ask customers to wait, which hampers growth and profits, or overbuild where power exists, risking sustainability, or partner with utilities at high costs. He might suggest shifting workloads to greener regions, risking market position. How can Adams balance customer needs, financial targets, and sustainability?

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TIMING THE QUANTUM MOMENT AT QUANTACET

Julia Oystrick, Western University (student author)
Daniel Pearson, University of Lethbridge (student author)
Sanad Al-Khatib, University of Lethbridge (student author)
Aurora Pinzón Arzola, University of Lethbridge (student author)
Emiliano González Venegas, University of Guadalajara (student author)
Sidney Shapiro, University of Lethbridge (faculty advisor)

Case Objectives and Use

The case is suitable for upper-level undergraduate, MBA, MSc, and executive courses in entrepreneurship, entrepreneurial finance, venture capital, technology commercialization, innovation management, and strategy. Students analyze a specialized venture fund's value-creation model, segment LP audiences, compare relationship-based and process-based deal flow, apply venture portfolio return logic, evaluate deep-tech founders, and recommend priorities before a possible second fund.

What business was Quantacet really in? How should it segment LPs and tailor its message? What deal-flow model would reach strong pre-seed and seed-stage quantum startups? How should fund economics shape investment discipline and founder evaluation? What should Quantacet prioritize before Fund II?

Case Synopsis

By 2025, Chloé Archambault and her partners at Quantacet had moved from fundraising to active deployment of a specialized early-stage venture capital fund focused on quantum technology startups. Quantacet publicly announced a C$20 million first closing in November 2023. According to the case interview, it had reached approximately C$24 million in commitments, with about C$18 million available for investment after operating costs. It made its first investment in December 2023, one more in 2024, and five additional investments by 2025.

Students evaluate how a small specialized venture fund should scale. Quantacet had to persuade limited partners that quantum technologies justified patient capital, technical uncertainty, and illiquidity, while persuading startups that it offered more than capital through technical credibility, ecosystem access, syndication support, and commercialization guidance. Archambault described the work as selling a vision to both investors and founders.

The immediate decision was not which startup to fund next, but how to use scarce management attention before a possible second fund: deepen relationship-driven ecosystem development, formalize screening and portfolio systems, sharpen LP segmentation, or strengthen its founder-facing value proposition. Students recommend a priority, recognizing that deal access, LP confidence, portfolio return logic, and technical translation were mutually reinforcing but difficult to scale together.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Julia Oystrick, Daniel Pearson, Sanad Al-Khatib, Aurora Pinzón Arzola, Emiliano González Venegas and Sidney Shapiro. Contact person: Sidney Shapiro, University of Lethbridge, 4401 University Drive West, Lethbridge, AB T1K 3M4, Canada; Phone: +1 403 329 2082; Email: sidney.shapiro@uleth.ca.

WHEN GROWTH OUTPACES SUPPORT: DESIGNING A GLOBAL SERVICE MODEL AT ZERO POINT CRYOGENICS

Julia Oystrick, Western University (student author)
Daniel Pearson, University of Lethbridge (student author)
Sidney Shapiro, University of Lethbridge (faculty supervisor)

Case Objectives and Use

The case is intended for upper-level undergraduate and graduate courses in operations management, service management, international business, technology commercialization, and strategic management. Students analyze how service and aftercare contribute to competitive advantage; evaluate centralized, outsourced, and hybrid service models; examine governance and export-control constraints; and assess aftercare contracts as sources of recurring revenue.

Case Synopsis

Set in early 2026, the case follows Elise Usunier, Chief Commercial Officer of Zero Point Cryogenics (ZPC), an Edmonton-based manufacturer of customizable, cryogen-free dilution refrigerators for quantum and low-temperature research. ZPC had moved from a university prototype and grant-supported early commercialization to a growing installed base in Canada, the United States, Europe, and Asia. The company manufactured in Edmonton to protect build quality and reliability, employed approximately 35 people by the end of 2025, and was preparing for a larger facility and broader global reach.

Success created a new operational dilemma. ZPC was competing against larger global incumbents with established service networks, while customers were buying million-dollar scientific systems that required trust, remote diagnostics, specialized parts, and sometimes on-site support. Usunier had to recommend a global service model: continue flying Edmonton-based technicians to customers, delegate service to distributors, build regional service hubs, or introduce a hybrid aftercare model with paid maintenance contracts, trained distributors, spare-parts inventory, and escalation paths. Students must recommend a path that balances customer confidence, limited capital, distributor control, operational capacity, supply-chain lead times, and export-control risk.

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ENTREPRENEURSHIP, FAMILY BUSINESS, AND SMALL BUSINESS CASES

Track Chair: Sonia Mehrotra, S.P. Mandali's Prin. L.N. Welingkar Institute of Management Development and Research
Co-Chair: Sarah Holtzen, Missouri Southern State University

Cases	Authors
Commit or Quit: Sheila Burmistrova and the Bootstrapping Decision at Narra Collective	Grishma Shah, *Manhattan University* Syed Ahmed Raza Kazmi, *Manhattan University*
Entrepreneurial Ecosystem in Pakistan	Misbah Tanveer Choudhry, *Lahore University of Management Sciences* Shezeen Himani, *Lahore University of Management Sciences*
Getting a Grip on Influence: How Chalkless Is Building an Influencer Portfolio Across a Fragmented Market	Cheryl Mitteness, *Northeastern University*
The Land Campground	Robert A. Boyle, *Saint Louis University* James Fisher, *Saint Louis University*
The Sweet Spot Between Grace and Accountability: A Surfin' Spoon Case Study	Dalton Crabtree, *University of South Florida* Russell Clayton, *University of South Florida*
What Should I Do About Joaquín Arce?	Juan Carlos Pacheco, *University of Piura* Antonio Sancho y Maldonado, *Panamerican University*

COMMIT OR QUIT: SHEILA BURMISTROVA AND THE BOOTSTRAPPING DECISION AT NARRA COLLECTIVE

Grishma Shah, Manhattan University
Syed A. Kazmi, Manhattan University

Case Objectives and Use

This case is suitable for undergraduate entrepreneurship courses, particularly modules on new venture financing, bootstrapping, and entrepreneurial decision-making under uncertainty. It is also appropriate for courses in Women in Leadership or Diversity, Equity & Inclusion in Business that explore intersectionality in entrepreneurship and structural barriers to capital access for women and minority founders. Upon completing the case analysis and class discussion, students will be able to:

- Apply effectuation and causation frameworks to evaluate Burmistrova's decision-making under conditions of resource constraint and uncertainty.
- Evaluate the risk-return tradeoff of self-funding versus external capital, including the personal and financial implications of each path.
- Analyze how structural barriers, including institutional lending policies, landlord bias, and industry stigma, affect entrepreneurial decision-making for women and minority founders.
- Formulate and defend a recommendation on whether Burmistrova should commit to self-funding Narra Collective, supported by both quantitative and qualitative reasoning.

Case Synopsis

Late summer of 2024, Sheila "Shy" Burmistrova received lease documents for 333 Washington Street in Jersey City, New Jersey, an 11,349-square-foot space that would become Narra Collective, the first family-friendly co-working space in the city. To secure it, she would need to commit $248,000 of her savings, sign a personal guarantee and write a $126,000 check for the security deposit and advance rent. Every institutional lender she had approached including Chase and Wells Fargo had declined to fund her venture, citing a policy against lending to businesses under two years old. No investors had materialized. The capital would come entirely from the savings she had built over years, guided by her father's discipline to save 20 percent of every paycheck.

Burmistrova was a first-generation immigrant from the Philippines, a former startup operations executive and a new mother who had spent two years undergoing IVF to have her son Teddy. She had endured 104 landlord rejections, including overt bias from landlords who assumed she was opening a laundromat or nail salon rather than a professional co-working space. She had watched a 20,000-square-foot opportunity evaporate when the landlord refused a co-working use in the aftermath of WeWork's 2023 bankruptcy. Now, with the only door that had opened in front of her, she had to decide: commit or quit? She had six days to decide and write the check.

The authors developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer reviewed for presentation at the NACRA 2026 Conference in Orlando, Florida, USA, October 15-17, 2026. © 2026 by Grishma Shah and Syed A. Kazmi. Contact: Grishma Shah, Manhattan University, 4513 Manhattan College Parkway, Riverdale, NY 10471; grishma.shah@manhattan.edu.

ENTREPRENEURIAL ECOSYSTEM IN PAKISTAN

Misbah Tanveer Choudhry, Lahore University of Management Sciences
Shezeen Saleem Himani, Lahore University of Management Sciences

Case Objectives and Use

The note can be used in undergraduate, graduate and executive courses on entrepreneurship, new venture creation, the business environment in Pakistan, business and society, and public policy. Students learn to explain the concept of an entrepreneurial ecosystem and its dimensions, analyze the strengths and weaknesses of Pakistan's ecosystem, and identify opportunities and policy interventions that can strengthen entrepreneurship in Pakistan.

Case Synopsis

With a population of 241.5 million, of which 134.4 million (56%) are of working age, Pakistan faces the challenge of creating enough attractive employment for its growing labor force. Entrepreneurship is a key part of the answer, yet entrepreneurial activity has remained low. According to GEM (2019), Pakistan's Total early-stage Entrepreneurial Activity (TEA) score was 3.7, low compared with India (15) and China (8.7). One reason is an underdeveloped, nascent entrepreneurial ecosystem.

The note examines this ecosystem, its strengths and its challenges, and offers recommendations across six dimensions: culture, policies and leadership, finance, human capital, markets and support systems. The picture is mixed. A culture that prizes job security keeps activity low, and the TEA rate for women is 1.7% against 5.5% for men. At the same time, initiatives from Plan9 in 2012 to the Pakistan Startup Fund in 2024 have widened access to finance, and Pakistani startups have raised over $563.5 million across 255 deals since 2015.

The recommendations span stronger industry-academia linkages, wider market accessibility, startup financing, entrepreneurship education from the early years, mentoring and networking, public-private partnerships for skills development, and targeted policy interventions. Together, they call for a coordinated, evidence-based and inclusive approach, so that entrepreneurship can become a driver of employment, innovation and long-term economic growth in Pakistan.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Rosen Plaza, Orlando, Florida, October 15-17, 2026. © 2026 by Shezeen Saleem Himani and Misbah Tanveer Choudhry. Contact person: Misbah Tanveer Choudhry, Lahore University of Management Sciences, Phase 5, DHA Lahore, Pakistan, +92 35608879, misbah.tanveer@lums.edu.pk.

GETTING A GRIP ON INFLUENCE: HOW CHALKLESS IS BUILDING AN INFLUENCER PORTFOLIO ACROSS A FRAGMENTED MARKET

Cheryl Mitteness, Northeastern University

Case Objectives and Use

The case works best after students have been introduced to market segmentation and targeting, basic digital marketing channels, and the concept of earned vs. paid media. It does not require prior exposure to influencer marketing theory since the theoretical framework is introduced within the case itself. The primary Audience is undergraduate students in digital marketing, social media marketing, or integrated marketing communications courses, as well as MBA students in marketing strategy, brand management, or entrepreneurial marketing courses.

The analytical demands include applying three theoretical frameworks applicable to influencer marketing, constructing a budget allocation under uncertainty, and evaluating a planned experiment with no outcome data yet. These challenges are designed to stretch MBA students while remaining workable for advanced undergraduates with instructor guidance.

Case Synopsis

This case follows Sarah Agostino, Director of Digital Marketing at Chalkless, as she prepares to recommend an influencer marketing budget allocation to company co-founder James Pidhurney. With approximately $13,000 allocated for new influencer campaigns in spring 2026, Sarah must decide how to spread limited resources across a buyer landscape that includes weightlifters, golfers, shooting sports athletes, musicians, cheerleaders, and military and law enforcement professionals.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Cheryl Mitteness. Contact person: Cheryl Mitteness, Northeastern University, 360 Huntington Ave, Boston, MA 02115, 508-498-9398, c.mitteness@northeastern.edu.

THE LAND CAMPGROUND

Rob Boyle, Saint Louis University
James E. Fisher, Saint Louis University

Case Objectives and Use

This case is designed for use in undergraduate courses including Introduction to Entrepreneurship, Principles of Marketing, Small Business Management, and Family Business.

- Analyze how Harold and Gail identified and developed a business opportunity from an undeveloped piece of land.
- Evaluate the key business decisions Harold and Gail made regarding pricing, customer focus, and campground operations and assess how those decisions affected the venture's success.
- Recommend and defend a course of action for Gail by evaluating the financial, operational, and personal implications of her available alternatives following Harold's death.

Case Synopsis

Set between 2001 and 2024, the case follows Harold and Gail Eddy as they transform a piece of undeveloped land in northern Maine into The Land Campground, a rustic camping business. Drawing on Harold’s experience in the logging industry, the couple develops an affordable campground focused on simplicity and low overhead. While the venture never becomes highly profitable, it creates a loyal customer community, provides meaningful personal fulfillment, and appreciates substantially in value over time.

Following Harold’s death in 2024, Gail faces several difficult decisions regarding the future of the business. Students must evaluate whether she should continue operating the campground, maintain logging-related activities, sell business assets, or sell the land entirely while balancing financial realities with emotional attachment and legacy considerations.

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THE SWEET SPOT BETWEEN GRACE AND ACCOUNTABILITY: A SURFIN' SPOON CASE STUDY

Dalton Crabtree, University of South Florida
Russell Clayton University of South Florida

Case Objectives and Use

By analyzing this case, students will be able to examine how the Attraction-Selection-Attrition (ASA) framework shapes organizational culture, evaluate the various dimensions of Person-Environment (P-E) Fit and their influence on employee retention, and compare informal hiring practices with formalized recruitment processes that rely on mission statements and job applications. Students will also develop recommendations that balance extending grace to individuals with preserving the collective organizational culture, while distinguishing grace and forgiveness from condoning or enabling behavior and identifying the appropriate boundaries of forgiveness in workplace discipline.

This case was written for upper-level undergraduate and graduate-level courses in Principles of Management, Principles of Risk Management, Organizational Behavior, and Human Resource Management. The case connects to standard core textbook chapters across all four disciplines.

After analysing and discussing the case, students ought to be able:

- To analyze how the Attraction-Selection-Attrition (ASA) framework contributes to organizational culture.
- To evaluate dimensions of Person-Environment (P-E) Fit and their impact on retention.
- To contrast informal hiring with formalized recruitment based on mission statements and job applications.
- To recommend a course of action that balances individual grace with collective culture.
- To distinguish grace and forgiveness from condoning and enabling and identify the boundary conditions of forgiveness in workplace discipline.

Case Synopsis

This case examines the complexities of maintaining a values-driven culture in a small, fast-paced business. Jesse and Whitney, owners of Surfin' Spoon in the Outer Banks, have built a successful ice cream parlor centered on a mission of love, dignity, and community service. However, their practice of leading with grace — termed the "grace policy" in this manual as the authors' analytical shorthand; the owners themselves never named it — is tested by Amanda, a long-term teenage employee whose personal struggles have led to disruptive behavior and a threat of violence against a coworker. The case challenges students to evaluate how culture-based hiring and a philosophy of grace conflict with the need for a safe workplace. The case presents four decisions Jesse and Whitney consider, surfaced in the dialogue at the close. Option 1: Terminate Immediately. Option 2: Suspend and Rehabilitate. Option 3: Delegate to Management. Option 4: Defer Action.

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WHAT SHOULD I DO ABOUT JOAQUÍN?

Juan Carlos Pacheco, Ph.D. PAD Business School, Piura University
Antonio Sancho y Maldonado, Ph.D. IPADE Business School, Panamericana University

Case Objectives and Use

This case analyzes dynamics within family businesses such as professionalization, succession and corporate governance. It allows participants to develop criteria for managerial decision-making that balance operational needs with humanistic management. The case also shows how consequence systems affect perceptions of fairness, leadership, and employee commitment. At the same time, it provides a framework for understanding how different levels of organizational culture influence motivation and behavior.

It is designed for use in MBA programs (or equivalent programs) and in executive education programs aimed at executives and business owners. It is particularly relevant for courses related to family business, leadership, organizational behavior, people management, change management, and organizational development. It is especially valuable for CEOs, members of executive teams, and business owners—particularly those of family businesses—who are facing growth, institutionalization, or generational transition processes.

Case Synopsis

The case introduces Walter Rodríguez, recently appointed general manager of Avidam, a family-owned company dedicated to the incubation of fertile eggs, at the moment he faces his first major leadership crisis. In the early hours of January 1, 2023, he receives a call informing him that workers at the main plant have halted operations and refuse to resume them until a situation involving Joaquín Arce, the plant manager—who reportedly showed up for work intoxicated—is resolved.

The work stoppage not only jeopardizes the operational continuity of a highly specialized business sensitive to production timelines but also reveals accumulated tensions within the organization typical of a family business: perceptions of unequal treatment, a lack of clear rules, and a culture marked by informality and personal closeness to the founders. Avidam is also undergoing a process of generational transition and professionalization, following the departure of its founders from day-to-day management and the recent appointment of Walter as a second attempt to bring in an external general manager.

As he heads to the plant, Walter must decide how to respond to a serious misconduct committed by a key executive in a context where the fairness, authority, and credibility of the new leadership are at stake. His decisions will have implications not only for the immediate resolution of the conflict and the resumption of operations, but also for the development of a more institutionalized organizational culture and for his own legitimacy as a leader in a family business undergoing change.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Juan Carlos Pacheco and Antonio Sancho. Contact person: Juan Carlos Pacheco, PAD Business School, Piura University, Aldebarán 160, Surco, Lima-Perú, +511 217 1200, +51 955 647 638, juan.pacheco@pad,edu.

MARKETING AND INTERNATIONAL BUSINESS CASES

Track Chair: Silvia Cacho-Elizondo, IPADE Business School (Marketing)
Track Chair: Grishma Shah, Manhattan University (International Business)
Co-Chair: Michael Goldman, University of San Francisco (Marketing)

Cases	Authors
Aeropuertos Argentina: The Value of Satisfaction	Javier Silva, *University of San Andrés* Mariela Mociulsky, *University of San Andrés* Rocío Dell'Oro, *University of San Andrés*
Coffein Coffee Co. and the AI Art Brouhaha: A Marketing Ethics Case	Sondra (Soni) Simpson, *Elmhurst University* Jennifer Bechkoff, *San Jose State University*
EBRO: The Rebirth	Josep Franch, *Esade Business School*
Figuras Red: From Professional Credibility to an International Consumer Brand	Georges Akiki, *EDHEC Business School*
GDI Uniforms: Growing By Solving Everything . . . But How Far Can It Go?	Mariana Julieta Fuentes-Sánchez Jr., *IPADE Business School* Antonio Casanueva-Fernández Sr., *IPADE Business School* Mario Rolando Paredes-Escobar Sr., *IPADE Business School*
GÜMMY LIFE: From TikTok Fame to Omnichannel Growth	Silvia Cacho-Elizondo, *IPADE Business School* Julián Villanueva, *IESE Business School* Mariana Julieta Fuentes Sánchez, *IPADE Business School*
Jaguar 2025: Reinventing The Legend or Betraying its Essence	Pablo A. Zubieta, *IPADE Business School*

Karachi United: Building a Sustainable Sponsorship Model Without Losing Its Soul	Umer Hussain, *Missouri State University* Nida Aslam Khan, *Missouri State University*
Lithe Beauty: A Tariff Shock and the Fight to Survive	Ebrahim Mazaheri, *Wilfrid Laurier University*
LTG BioPak: Entering Canada's Sustainable Packaging Market	Vicky Nie, *Royal Roads University* Juana Du, *Royal Roads University* Jie Gong, *Royal Roads University*
Northern Lights: Using AI-Generated Ads at a Non-Profit	Eric Dolansky, *Brock University* Maria Ballesteros-Sola, *California State University, Channel Islands* Jennifer Gauthier, *Birchway Niagara*
RealUp: Scaling Influencer Marketing in Latin America	Silvia Cacho-Elizondo, *IPADE Business School* Mario Rolando Paredes Escobar, *IPADE Business School* Miguel de la Colina Rincón, *IPADE Business School*
Sin Desmadre Operativo: Growth or Growth	Pablo A. Zubieta, *IPADE Business School*
Sociedad Mexicana de Parrilleros: The Fire of Growth	Pablo A. Zubieta-Peniche, *IPADE Business School* Mariana Julieta Fuentes Sánchez, *IPADE Business School*
Stay or Go: Evaluating a Strategic Relocation for Woodbury Family Chiropractic	Brooke Klassen, *University of Saskatchewan*
The Introduction of Cans: Casa Piñata's Expansion Strategy	Ebrahim Mazaheri, *Wilfrid Laurier University* Sijing Zheng, *Wilfrid Laurier University*

AEROPUERTOS ARGENTINA: THE VALUE OF SATISFACTION

Javier J. O. Silva, University of San Andrés
Maríela Mociulsky, University of San Andrés
Rocío Dell'Oro, University of San Andrés

Case Objectives and Use

This case was designed primarily for marketing courses in MBA programs, professional master's programs, and executive education, particularly for modules focused on strategic marketing in service organizations, customer journey, customer experience, and satisfaction. It may also be used in strategy or service management courses when the objective is to discuss how a company with significant physical assets converts customer satisfaction into economic value under operational, financial, and organizational constraints.

The case has four learning objectives: 1. analyze how customer satisfaction can impact profitability in service organizations, particularly through dwell time, consumption, value perception, and non-aeronautical revenues. 2. Distinguish and apply the concepts of hyper-segmentation and hyper-personalization to prioritize customer experience investments. 3. Use customer journeys as a strategic tool to identify friction points, improvement opportunities, and critical moments of satisfaction. 4. Formulate and defend a strategic recommendation that integrates customer experience, satisfaction, economic return, and implementation constraints.

Case Synopsis

In March 2023, Jorge Grigorian, CEO of Aeropuertos Argentina, had to decide which recommendation to take to the board on the modernization of Ezeiza's New Departures Terminal. His executive team was expected to present a proposal under significant pressure: construction was already underway, late-stage decisions could affect budget and timelines, and the traditional growth levers—more passengers or higher fees—were constrained by external, regulatory, and macroeconomic variables.

The discussion revolved around three alternatives for converting passenger experience into economic value. Luciana García, Director of Infrastructure, advocated deepening operational efficiency through cross-segment improvements that would protect the project while increasing average satisfaction. Gonzalo Pereira, CFO, proposed focusing investments on segments with greater economic potential to accelerate commercial revenues. Manuel González, Director of Customer Experience, promoted a hyper-personalization strategy based on customer journey, data, and contextual services.

The central dilemma is which path Aeropuertos Argentina should prioritize to capture greater value per passenger without losing control over construction, budget, financial return, and legitimacy among its stakeholders. In doing so, the case invites reflection on a broader question faced by service organizations: what is the real economic and strategic value of customer satisfaction?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case, instructor's manual, and synopsis were anonymously peer reviewed and accepted by the North American Case Research Association (NACRA) for its annual meeting, NACRA 2026, Orlando, Florida, USA. October 16-17, 2026. All rights are reserved to the authors and NACRA. © 2026 by Javier J.O. Silva, Mariela Mociulsky & Rocío Dell'Oro. Contact person: Javier Silva, UdeSA Business School - Argentina, jsilva@udesa.edu.ar

COFFEIN COFFEE CO. AND THE AI ART BROUHAHA: A MARKETING STRATEGY CASE

Sondra Simpson, Elmhurst University
Jennifer Bechkoff, San Jose State University

Case Objectives and Use

The case is designed for upper-level undergraduate and graduate courses in Marketing Strategy, Marketing Management, Brand Design, Marketing Channels, Direct Marketing, and Consumer Behavior. It provides a rich discussion regarding new technology, particularly AI, adoption in small entrepreneurial enterprises, countered with concerns by very specific sub-culture audiences. Learning Objectives are:

LO1. Identify how gatekeepers (e.g., event organizers) use formal rules and enforcement to control market access, shaping a company's options and required compliance.
LO2. Apply the Theory of Planned Behavior to identify how subjective norms shape a brand's marketing choices and determine downstream outcomes like channel access and participation.
LO3. Explain how losing legitimacy can restrict access to key market resources, especially governed distribution channels like events.
LO4. Explain how in maker marketplaces brands are evaluated on category fit and alignment with community norms, not only on product quality or packaging appeal.
LO5. Use the CBBE model to identify Coffein's brand image (key associations) and brand values and evaluate whether the brand's marketing actions (i.e., using AI-generated label art) reinforce or weaken those associations.
LO6. Identify Coffein's key buyer personas and articulate each persona's core values, using Segmentation-Targeting-Positioning theory.
LO7. Through the Institutional Theory lens, analyze the legitimacy of gatekeepers' ability to control access to their channel of distribution and the impact on stakeholders.
LO8. Using the Hunt-Vitell General Theory of Marketing Ethics, develop and compare customer deontological claims versus a business owner's deontological claims.

Synopsis

By 2025–2026, a small specialty coffee company selling primarily through horror conventions and alternative markets faced a legitimacy crisis after owner Dr. Kat began using generative AI to create product label images. Customers and event organizers rejected AI-generated artwork over concerns about artistic authenticity, creator livelihoods, environmental impacts, and AI training practices. Some organizers banned AI-generated products, turning customer sentiment into a direct threat to market access.

Grounded in institutional theory and legitimacy, the case examines how community norms and event gatekeepers can determine a firm's "license to operate." Dr. Kat must decide whether to redesign the company's creative process using photography, collage, or commissioned artwork, accepting potentially higher costs and slower product launches to restore legitimacy and maintain access to its core markets.

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EBRO: THE REBIRTH

Josep Franch, Esade Business School – Ramon Llull University

Case Objectives and Use

This case was originally conceived to be used in an International Marketing (or Global Marketing) course for graduate programs (MSc, MBA, EMBA, Executive Masters) or in executive education courses (either Open Enrollment or Custom Programs), to be used in a session on Entry Strategies and Expansion in Foreign Markets, typically scheduled in the third or fourth session of the syllabus. The case study could alternatively be used in the introductory session of the course, to unveil several issues for further development during the course; or also in the last session, as a capstone case. In Executive Education programs, the case can be used on sessions addressing growth strategies or how to deal with international expansion, with a focus on complex regulatory frameworks and tough competition. This case requires previous knowledge or command of basic marketing and strategy concepts, as well as international business. The case is therefore not intended for an introductory marketing course.

At the end of the case discussion, students are expected to: understand the complexities of entering foreign markets, particularly under challenging regulatory frameworks; evaluate the competitive advantages of EBRO, identify the Key Success Factors in its first year of operation in the Spanish market in 2025 and discuss whether these KSFs can be replicated in other markets, scaling up operations for the international expansion; develop strategic growth alternatives, assess them and recommend a course of action; anticipate and discuss the implications of the decisions taken; and assess governance issues in Sino-European JVs.

Case Synopsis

This case examines the strategic choices of EBRO, a Sino-Spanish Joint Venture (JV) one year after successfully relaunching the iconic EBRO brand in the Spanish market, with a record number of vehicle registrations. EBRO was the first manufacturing operation of a Chinese automaker established in Europe, through this JV, at a time when the European Union (EU) was considering the introduction of regulatory measures to protect the European car manufacturing industry from the Chinese competition. Set in late February 2026, the case places the students in the position of the company president, Rafael Ruiz, and his team to revise the first year of operations in Spain and to face critical decisions regarding international expansion, production scalability, brand positioning, and the management of relationships in the JV with the Chinese partner (Chery Auto).

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FIGURAS RED: FROM PROFESSIONAL CREDIBILITY TO AN INTERNATIONAL CONSUMER BRAND

Georges Akiki, EDHEC Business School

Case Objectives and Use

This case is designed for upper-level undergraduate, master's, and executive MBA courses in International Marketing, Global Branding, and International Business. Students develop an integrated international marketing recommendation covering market selection, Consumer Culture Positioning, cross-cultural communication, BtoB/BtoC channel architecture, and allocation of a fixed US$540,000 budget. The case develops students' ability to make strategic decisions under uncertainty, challenge the assumptions embedded in quantitative market-selection tools, and defend an integrated recommendation in which market choice, positioning, communication, channel architecture, and resource allocation must reinforce one another.

The teaching approach is built around competing defensible recommendations rather than identification of a single "correct" market. Students defend competing market-selection matrices, confront BtoB/BtoC channel tensions through a distributor role-play, and conclude with the Strategy Fingerprint. In this final exercise, a team presents its positioning, communication strategy, channel architecture, and budget without revealing its selected market; classmates must infer the market from those choices. A mismatch between the intended and inferred market helps identify where the strategy lacks internal consistency.

Case Synopsis

Figuras Red was built in professional treatment rooms. Two decades, three continents, a patented technique, and a network of practitioners who trust the brand enough to stake their professional reputation on it. Not a single consumer campaign. Not one retail shelf. That invisibility protected the brand and now it threatens to limit it. In June 2026, Camila Ribero, European Operations Manager, has one week to recommend Figuras Red's first international consumer launch. The board has allocated US$540,000 and set an 18-month deadline. There will be no second budget if the first attempt fails. Behind that decision stands Esperanza Yepes, the Colombian aesthetician who founded the brand in 2002 and built it on a single conviction: that botanical science, rigorously applied, could outperform chemistry in the most demanding clinical environments. For her, the consumer launch is not just a growth strategy. It is a test of whether everything she built can survive contact with a market that judges brands in seconds. Three markets are on the table. France offers regulatory readiness and a professional network already in place. The United States combines scale with an existing foothold in Hispanic and Latino communities, where Colombian origin can provide cultural familiarity. South Korea is a highly demanding and innovation-driven beauty market where metalotherapy, entirely unknown in the Korean skincare vocabulary, could be either a breakthrough or an expensive miscalculation. Each market has a logic. Each has a cost. None comes with a guarantee. And the practitioners who built the brand are watching. If the consumer launch feels like a betrayal of the professional channel, Figuras Red risks losing the credibility that made it worth launching in the first place.

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GDI UNIFORMS: GROWING BY SOLVING EVERYTHING… BUT HOW FAR CAN IT GO?

Antonio Casanueva-Fernández, IPADE Business School
Mario Rolando Paredes-Escobar, IPADE Business School
Mariana Julieta Fuentes-Sánchez, IPADE Business School

Case Objectives and Use

This case was developed for the Commercialization module of the Continuing Education and Executive Development Program at IPADE Business School, a program designed for experienced executives and business owners seeking to update their managerial perspectives in response to evolving business challenges. Positioned as the opening session of the module, the case introduces key questions related to B2B growth in the digital era, including changes in organizational buying behavior, customer-centric commercial models, and the design of scalable commercial architectures. The case is suitable for executive education and MBA programs, particularly in courses on B2B Marketing, Strategic Marketing, Commercial Strategy, Growth and Scaling Strategies, and Digital Transformation in B2B Markets. It is especially valuable for participants with prior knowledge of organizational buying behavior, customer value propositions, market segmentation, customer experience, and value disciplines. The case can be used both as a marketing case and as a strategy case focused on commercial architecture design and growth decisions.

Case Synopsis

GDI Uniforms, a Mexican family-owned company founded in 1996, built its competitive advantage around a customer-centric value proposition focused on solving the client's complete uniform management problem. Over nearly three decades, the company developed capabilities in design, production, logistics, and comprehensive service for large organizations, supported by a strong culture of customer intimacy and adaptation. However, the same model that enabled GDI's growth also increased operational complexity and reduced responsiveness. At the same time, Bravo Business Wear emerged within the same business group with a different commercial logic based on standardized products, available inventory, digital processes, and a streamlined purchasing experience. As both models began to target similar customers and opportunities, the company faced coordination challenges, inconsistent market messages, and internal account assignment conflicts.

The case places Miguel Ángel Pérez Márquez, CEO of GDI Uniforms, before a strategic decision: whether to integrate GDI and Bravo under a single commercial architecture or keep both models separate to preserve their distinct advantages. This decision becomes especially relevant as the company evaluates expansion into the United States, requiring a clearer, more scalable, and more replicable value proposition. The case provides a basis for discussing B2B commercial strategy, value proposition design, customer segmentation, digital transformation, business model cannibalization, operational excellence, customer intimacy, and international growth.

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GÜMMY LIFE: FROM TIKTOK FAME TO OMNICHANNEL GROWTH

Silvia Cacho-Elizondo, IPADE Business School
Julián Villanueva, IESE Business School
M. Julieta Fuentes, IPADE Business School (academic assistant)

Case Objectives and Use

This case examines how brands can build sustainable value in the attention economy, where social commerce, creator communities, algorithm-driven platforms, and artificial intelligence increasingly shape consumer engagement and purchasing behavior.

Participants explore how these forces are reshaping integrated marketing communications and assess the role of branding, community, and customer trust in converting short-term visibility and sales into long-term brand equity. They also compare alternative growth strategies and consider their implications for scalability and sustainable competitive advantage.

The case is suitable for MBA, Executive MBA, and Executive Education programs, particularly in Integrated Marketing Communications, Branding, Strategic Marketing, Digital Marketing, Social Commerce, E-Commerce, Entrepreneurship, Innovation and Digital Transformation, and Artificial Intelligence in Business.

Case Synopsis

Gümmy Life is a Mexican nutraceutical startup that achieved rapid growth in less than one year through a business model built around TikTok Shop, social commerce, affiliate creators, algorithmic marketing, and artificial intelligence. In fewer than 120 days, the company grew from zero sales to more than 20,000 units sold per month, demonstrating how emerging digital platforms can accelerate customer acquisition and brand development.

By the end of 2025, however, the company's early success had created a new set of strategic challenges. Increasing competition from large incumbents, dependence on a single platform, portfolio expansion, and the need to sustain long-term growth forced the founders to rethink the future direction of the business.

The case places students in the position of evaluating four strategic alternatives for the period 2026–2030: (1) Reinforcing the digital-first model, (2) Expanding into physical retail channels, (3) Diversifying the product portfolio and reconsidering the brand architecture, or (4) Pursuing international expansion. Each option presents different implications in terms of resource allocation, operational complexity, customer relationships, and competitive advantage.

More broadly, the case raises questions about platform dependency, omnichannel growth, and how a digitally native brand can transition from rapid, platform-driven growth to sustainable competitive advantage.

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JAGUAR 2025: REINVENTING THE LEGEND OR BETRAYING ITS ESSENCE

Pablo A. Zubieta-Peniche, IPADE Business School

Case Objectives and Use

This case was designed for MBA, executive MBA, executive education, and corporate governance programs, in courses on strategy, brand management, marketing, and general management. It is best suited for sessions focused on brand transformations involving high Brand Equity, critical decision-making under organizational change, and corporate governance during periods of symbolic and commercial tension. By preparing and discussing the case, participants will develop the ability to analyze how symbolic, technological, and communication decisions can erode or strengthen perceptions of value in an established brand; evaluate the coherence between strategic vision, execution, and market response when internal expectations diverge from customer perceptions, channel dynamics, and prior positioning; examine how the Board of Directors should intervene during a critical succession process when the outgoing CEO leaves a transformation already in motion but with ambiguous results; design viable strategic alternatives in the face of a transformation already underway, considering scenarios of continuity, adjustment, or redirection without losing sight of commercial performance; and reflect on the symbolic role of luxury brands and how trends such as quiet luxury, electrification, and sustainability must be integrated critically into the design of a credible, profitable, and market-validated value proposition.

Case Synopsis

In 2025, Jaguar undertook one of the most radical transformations in automotive history: abandoning its identity as a luxury sports car brand with a strong British heritage to reposition itself as a silent, minimalist, fully electric brand aligned with the quiet luxury trend. Under the leadership of CEO Adrian Mardell, the company launched the Reimagine strategy, which included halting production of iconic models, replacing product-focused communication with aspirational campaigns that featured no vehicles, and orienting its narrative toward sustainability, purpose, and design. The campaign — titled Live Vivid and anchored in the slogan “Copy Nothing” — generated an immediate and polarizing global reaction. Five months after its launch, Jaguar’s European sales had fallen 97.5% year-over-year. By July 2025, Mardell had announced his retirement after 35 years with the company, leaving the Board of Directors facing critical decisions: continue the transformation, adjust it, or redirect it — all while the product promised to the market did not yet exist.

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15–17, 2026. © 2026 by Pablo A. Zubieta-Peniche. Contact person: Pablo A. Zubieta-Peniche, IPADE Business School, Blvd. Gustavo Díaz Ordaz No. 100, Col. Privada Santa María, C.P. 64650, Monterrey, Nuevo León, México, +52 81 8162 3240, pablo.zubieta@ipade.mx.

KARACHI UNITED: BUILDING A SUSTAINABLE SPONSORSHIP MODEL WITHOUT LOSING ITS SOUL

Nida Aslam Khan, School of Business Studies, Institute of Business Administration Karachi
Umer Hussain, College of Business, Missouri State University

Case Objectives and Use

This case is designed primarily for undergraduate (junior and senior) and graduate courses in sport management, sport marketing, sponsorship management, strategic management, nonprofit management, and emerging market business. The case is particularly useful for discussions involving sponsorship strategy, stakeholder management, resource dependence, brand identity, social entrepreneurship, and organizational sustainability in resource-constrained environments.

The case examines how a mission-driven football (soccer) organization operating in Pakistan's fragmented, institutionally unstable sport ecosystem can develop a sustainable commercial model without compromising its core values. By analyzing Karachi United's (KU) sponsorship challenges and strategic alternatives, students are encouraged to evaluate the relationship between community trust, organizational identity, and commercial growth. Specifically, students will develop skills in stakeholder analysis, sponsorship evaluation, strategic decision-making, brand management, and balancing social mission with financial sustainability. The case also provides an opportunity to explore how sport organizations in emerging markets can create value through sponsorship activation despite limited media infrastructure and weak governance systems.

Case Synopsis

In 2025, Ali Ata, Director of Karachi United Football Club (KU), faced a decision that would shape the organization's future. A prospective corporate sponsor had offered substantial financial support that could significantly strengthen KU's operations and accelerate its growth. However, the sponsorship required the club to relinquish its name and identity in favor of the sponsor's brand. The founders rejected the offer, believing that the KU name represented nearly three decades of community trust, grassroots engagement, and social impact that could not easily be replaced. Founded in 1996, Karachi United has grown from a small community football initiative into one of Pakistan's most recognized football organizations. Operating in a country where football remains commercially underdeveloped and institutionally unstable, KU has built its reputation through a range of initiatives. Despite its credibility and strong community presence, the organization has historically struggled to convert its reputation into sustainable sponsorship revenue. Between 2023 and 2025, KU's sponsorship income increased dramatically from less than PKR 1 million to approximately PKR 25 million through a combination of dedicated marketing efforts. However, significant challenges remain. As KU enters 2026, its leadership must determine how to build a sustainable sponsorship model that generates long-term financial stability while preserving the community trust and social mission that defines the organization. Students are asked to evaluate alternative strategic paths and recommend how KU should balance commercial growth with mission preservation in an emerging sport market.

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LITHE BEAUTY: A TARIFF SHOCK AND THE FIGHT TO SURVIVE

Ebrahim Mazaheri, Wilfrid Laurier University

Case Objective and Use

This case is targeted at graduate-level and Executive MBA students in courses such as Strategic Management, International Business, and Marketing Strategy. It addresses the critical issues of strategic recalibration following sudden external regulatory shocks, channel strategy management (specifically the trade-offs between direct-to-consumer and retail/wholesale models), and international market participation under duress. By preparing and discussing this case, students will develop the insights and skills needed to integrate institutional theory with resource-based analysis. They will practice developing robust strategic recommendations under conditions of bounded rationality, severe time constraints, and deep uncertainty. Furthermore, students will learn to integrate stakeholder perspectives to navigate conflicting pressures between maintaining financial viability and preserving brand legitimacy.

Case Synopsis

Set in late November 2025, this case follows protagonists Linda and Matt Secondi, the co-founders of Lithe Beauty. Lithe Beauty is a Canadian direct-to-consumer (DTC) indie beauty brand operating in the mass-prestige segment. Prior to 2025, the brand achieved rapid, asset-light growth, with the U.S. market becoming its primary profit engine and accounting for 75 percent of its total revenue.

The company is facing an existential crisis. In the spring of 2025, U.S. Customs and Border Protection intensified tariff enforcement and documentation requirements on cosmetics, effectively stripping Lithe Beauty of its de minimis shipping advantages. The regulatory shock caused immediate operational failure: cross-border shipments stalled, customer return rates surged from a highly efficient 0.87 percent to 10.4 percent, and U.S. DTC revenue collapsed. The founders now face an impending December 31, 2025 deadline when major logistics and service contracts will automatically renew. Within weeks, Linda and Matt must commit to one of four strategic paths: reinvesting heavily in U.S. fulfillment infrastructure, scaling back to a U.S. retail-only footprint, retreating to the Canadian market exclusively, or attempting long-term supply chain diversification. They must make a definitive choice to save their company while managing the extreme financial constraints brought on by the crisis.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Ebrahim Mazaheri. Contact person: Ebrahim Mazaheri, Lazaridis School of Business & Economics, Wilfrid Laurier University, Waterloo, ON, Canada, (548) 889-4522, emazaheri@wlu.ca

LTG BIOPAK: ENTERING CANADA'S SUSTAINABLE PACKAGING MARKET

Juana Du, School of Leadership and Management, Royal Roads University
Vicky Nie, School of Leadership and Management, Royal Roads University
Jie Gong, School of Culture and Society, Royal Roads University (student author)

Case Objectives and Use

The case gives students opportunity to evaluate how an emerging-market SME design its internationalization strategy when entering a developed economy's market. After completion of the case, students should be able to:

- Assess the internationalization opportunities and challenges faced by an emerging market's SME entering a developed foreign market.
- Evaluate how institutional differences, sustainability regulations, and market conditions influence international market entry decisions.
- Apply international business frameworks to evaluate various modes of international market entry and internationalization strategies for SMEs.
- Analyze how diaspora community facilitates the market entry and internationalization strategy of SMEs.

This case can be used in undergraduate- and graduate-level International Business and International Marketing courses. For International Business courses, the case can be used to discuss SME internationalization, foreign market entry strategy, institutional differences, and the challenges faced by emerging-market firms entering developed economy's markets. For International Marketing courses, the case provides an opportunity to examine market selection, segmentation cross-cultural marketing, sustainability marketing, and channel development for foreign markets.

Case Synopsis

LTG BioPak is a fast-growing Chinese SME specializing biodegradable plastic straw and food-service packaging producer by leveraging large-scale manufacturing capacity, technological innovation, and growing domestic demand driven by China's plastic reduction policies. Despite its rapid growth, LTG BioPak faced increasing pressure within China's highly competitive biodegradable plastics industry. The company's long-term growth potential was constrained by the intensifying price competition, product homogeneity, rising operational costs, and shrinking profit margins. In 2025, the Chairman, Mr. Luke Wang began exploring overseas expansion opportunities. He viewed Canada as a potentially attractive market because of its strong environmental policies and well-established Chinese Canadian business communities. However, he also realized that successfully entering a developed economy's market would require LTG BioPak to carefully design an effective internationalization strategy.

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NORTHERN LIGHTS: USING AI-GENERATED ADS AT A NON-PROFIT

Eric Dolansky, Brock University
Maria Ballesteros-Sola, California State University, Channel Islands
Jennifer Gauthier, Birchway Niagara

Case Objectives and Use

By the end of the class discussion, students should be able to:

- Understand the need to align non profit actions to its mission.
- Assess the appropriateness of using AI-generated advertising from multiple perspectives and for multiple audiences
- Evaluate the performance of advertising, in both a standalone sense and in an A/B test of different executions, and relate it, using the AIDA model, to how audiences respond.
- Create a recommendation based on multiple factors, including marketing metrics, appropriate use of AI-generated content, target market, and organizational mission.

This course is intended for a general marketing course, preferably either late in an introductory course or in the second marketing course a student takes in their program. The case belongs in the module on marketing communications, to apply both quantitative assessments of marketing communications and qualitative factors such as fit with the target market and ethics. The case can work for both undergraduate and graduate audiences. A second use of the case is in a dedicated marketing communications, online marketing, or AI marketing course. An added benefit of an AI marketing course is to foreground how consumers react to AI-generated content, and that this consumer perspective must be considered.

Case Synopsis

In March 2026, the Executive Director of Northern Lights, Meghan Martin, was re-evaluating the use of AI-generated video ads. Northern Lights was a Canadian non-profit organization that provides safe shelter and outreach supports to individuals experiencing gender-based violence, and education to the community focused on prevention. In November 2025, they had begun using AI-generated videos depicting women who had experienced abuse. The response they received was mixed, with some negative comments but generally strong metrics and results in awareness, engagement, and fundraising. The decision to move into AI-generated video in 2025 was driven by budget constraints. Producing live video would have consumed Northern Lights's entire annual marketing budget of roughly $50,000, leaving nothing for media placement. AI generation also allowed Northern Lights to depict the diversity of its actual clientele, something difficult to achieve with the largely Caucasian stock images available for the original campaign. Reactions included dismissive "AI slop" comments, and more substantive criticism arguing that AI itself is increasingly used as a tool of violence against women. These comments made it a troubling medium for an organization serving survivors. Before releasing two new videos, Martin and Director of Development Lilly Graham tested still images from the AI-generated content and found no substantial performance difference compared to the full video format. Martin was left with three options: continue with AI-generated video, use only AI-generated still images, or revert to the original photo-edited stock imagery. As the Executive Director of a mission-driven, not-for-profit organization, she felt she had to consider more than basic metrics in making her decision.

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REALUP: SCALING INFLUENCER MARKETING IN LATIN AMERICA

Silvia Cacho-Elizondo, IPADE Business School
Mario R. Paredes, IPADE Business School
Miguel de la Colina Rincón, IPADE Business School

Case Objective and Use

The case is designed to explore how organizations can evolve successful business models while preserving the capabilities that underpin their competitive advantage. Participants compare service-based and technology-enabled models, assess the durability and replicability of key capabilities, and evaluate alternative paths for growth, scalability, and value capture under uncertainty. The case is suitable for MBA, Executive MBA, executive education, and upper-level undergraduate programs, particularly in Strategic Management, Competitive Strategy, Business Model Innovation, Entrepreneurship, B2B Marketing, and Integrated Marketing Communications and Branding. No prior knowledge of influencer marketing is required.

Case Synopsis

This case examines the strategic dilemma faced by Paulina Sánchez, founder and CEO of RealUp Media, a B2B influencer marketing company operating across Latin America and the U.S. Hispanic market. In December 2025, Paulina faced an important commercial opportunity related to the 2026 FIFA World Cup. She had two proposals for the same client. The first followed RealUp's traditional approach: a full-service model in which the company designed, coordinated, and executed large-scale influencer marketing campaigns using its patented CrowdPosting® methodology. The second represented a much deeper transformation: licensing the technology developed by the company so that clients could manage campaigns directly through RealUp's platform.

The dilemma emerged at a particularly important moment for the organization. After losing its largest client in 2024, which represented approximately 60% of revenues, the company had successfully recovered, diversified its customer base, and projected revenues of approximately USD 5.5 million with net margins between 13% and 18%. However, as the business continued to grow, Paulina began to question whether the agency model could sustain higher levels of growth without simultaneously increasing operational complexity and dependence on project-based revenues.

The discussion extends beyond the influencer marketing industry. At its core, it focuses on business model transformation, the development of competitive advantage, and the tension between exploiting existing capabilities and building new sources of growth. Participants must evaluate whether RealUp's advantage resides primarily in its execution capabilities, its proprietary technology, or in the combination of both, and determine which model would create greater economic and strategic value over the long term.

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SIN DESMADRE OPERATIVO: GROWTH OR GROWTH

Pablo A. Zubieta-Peniche, IPADE Business School

Case Objectives and Use

This case was designed for MBA, executive MBA, and executive education courses in professional services marketing, B2B marketing and commercial strategy, business strategy, and general management. It is best positioned in modules on service design, value propositions, and growth in knowledge-intensive services. The case addresses how a founder-dependent professional services firm should grow when the qualities that make its method effective—direct observation, expert judgment, and close follow-up—are precisely the ones that limit its capacity to scale. By preparing and discussing the case, participants will develop the ability to analyze the factors that limit scalability in B2B professional services, distinguish between the essence and the structure of a service, evaluate alternative growth paths (maintaining the model, standardizing part of the service, licensing the methodology, or adjusting prices), understand how different service configurations attract different types of clients, and assess the founder's role in the perception of quality and trust.

Case Synopsis

In 2025, Hildebrando "Willy" Valladares, founder of Sin Desmadre Operativo (SDO), reviewed his company's performance from Charlottetown, Canada—far from SDO's headquarters in Monterrey, Mexico. SDO had built a value proposition centered on helping organizations bring order to their day-to-day operations through a method that combined a thorough diagnosis, a detailed clarification of how operations were actually carried out, and ongoing support, enabled by a technological platform designed to reflect each client's processes rather than impose an external model.

The approach was effective, but it imposed clear limits on scale: the intervention required direct observation, expert judgment, and close follow-up, which constrained the firm to just over 40 clients without compromising quality. Meanwhile, demand kept growing in a market saturated with configurable platforms that promised order yet left each organization to translate its own operations into the tool. Operating remotely, Willy had to decide how to expand SDO without diluting what made it distinctive. Four paths emerged: maintaining the current model constrained by team capacity, standardizing part of the service, licensing the method to third parties, or adjusting prices to finance growth. The decision would define not only SDO's commercial strategy but also the kind of company it would become—and the kind of life its founder would lead.

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SOCIEDAD MEXICANA DE PARRILLEROS: THE FIRE OF GROWTH

Pablo A. Zubieta-Peniche, IPADE Business School
Mariana Julieta Fuentes Sánchez, IPADE Business School

Case Objectives and Use

This case was designed for MBA, executive MBA, and executive education courses in strategic marketing, brand management, business strategy, and B2B marketing; it can also be used with senior managers who face growth decisions under constraints of resources, capacity, and attention. The case addresses how a fast-growing, community-based brand should sequence three competing growth paths—consolidating domestic operations, expanding internationally, and scaling a digital ecosystem—when pursuing all of them simultaneously is not feasible. By preparing and discussing the case, participants will develop the ability to sequence strategic priorities in growth contexts, interpret the ambiguous organizational signals that emerge during rapid growth, understand the brand as a system of experiences that must be executed consistently rather than merely communicated, and adopt a B2B perspective in which the strength of relationships with strategic partners—not the size of the follower base—determines scalability.

Case Synopsis

In November 2025, Alejandro Gutiérrez, founder and president of the Sociedad Mexicana de Parrilleros (SMP), sat in the company's Monterrey headquarters facing a decision that would define the organization's direction for the next three years. Born from a grilling championship organized in 2012, SMP had grown into an organization that combined in-person events, training, proprietary products, content, and a community of more than one million followers, with sales growing at a compound annual rate of nearly 30% since 2018.

Growth, however, was generating tensions. Operations in Mexico showed signs of saturation: courses sold out week after week, chapters operated near capacity, and the consistency of the experience—one of SMP's most valuable assets—was under strain. At the same time, H-E-B had confirmed its interest in expanding its collaboration with SMP in Texas, building on the chapter already established in San Antonio, while global demand for grilling content and online education suggested that a digital ecosystem could scale the brand beyond physical limits. Alejandro's dilemma was not whether SMP should grow, but how to sequence its growth: strengthen operations in Mexico, advance into Texas, or accelerate the digital ecosystem. Choosing a priority would not mean discarding the other paths, but deciding which should move first in order to protect the coherence of the experience and the long-term viability of the business model.

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STAY OR GO: EVALUATING A STRATEGIC RELOCATION FOR WOODBURY FAMILY CHIROPRACTIC

Brooke Klassen, University of Saskatchewan

Case Objectives and Use

This case is designed for upper-level undergraduate marketing courses, including Marketing Strategy, Services Marketing, and Principles of Marketing. It is most appropriate for third- or fourth-year students who are ready to move beyond descriptive analysis and integrate multiple concepts into a coherent strategic recommendation.

The case focuses on a relocation decision faced by Dr. Raine Smaagaard, owner of Woodbury Family Chiropractic, and examines the strategic role of location ("Place") within the marketing mix. Students evaluate whether to remain in a community-based setting or relocate to a medically integrated facility, considering both financial implications and changes to customer experience, positioning, and service delivery.

Through this analysis, students develop the ability to apply frameworks such as the 4Ps (product, price, place, promotion) and STP (segmentation, targeting, positioning), interpret financial and qualitative data, and assess trade-offs between short-term performance and long-term strategic positioning. The case emphasizes that marketing decisions, particularly those involving location, require an integrated approach that links customer value, operational realities, and competitive positioning.

Case Synopsis

Woodbury Family Chiropractic, a patient-centered clinic based in Woodbury, Minnesota, has built a strong reputation over more than a decade through its integrative, collaborative approach to musculoskeletal care. Founded and led by Dr. Raine Smaagaard, the clinic differentiates itself in a highly saturated chiropractic market by emphasizing evidence-based treatment, interdisciplinary care, and strong patient relationships. In 2025, Smaagaard faces a critical decision when her current lease becomes unstable and she receives an opportunity to relocate the clinic to a high-profile medical facility operated by Twin Cities Orthopedics. She only has seven days to decide whether to sign the contract that has arrived in her inbox.

The case challenges students to evaluate how location functions as a strategic marketing decision, particularly in service contexts where experience, trust, and perception are central to value creation. Students must integrate qualitative considerations such as brand alignment, patient experience, and positioning, with quantitative reasoning such as cost structures and revenue potential to arrive at a well-supported recommendation.

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THE INTRODUCTION OF CANS: CASA PIÑATA'S EXPANSION STRATEGY

Sijing Zheng, Wilfrid Laurier University
Ebrahim Mazaheri, Wilfrid Laurier University

Case Objectives and Use

This case is specifically targeted for undergraduate Marketing Management course. It serves as a foundational pedagogical tool to teach the strict strategic sequencing of the Segmentation, Targeting, and Positioning (STP) model, warning students against the common "product-first" fallacy in startup environments. By exploring this case, students will address core strategic challenges including brand architecture design, brand dilution risks when shifting a luxury heritage asset into a lower-price format, and complex multi-tiered distribution channel economics. Through qualitative and quantitative evaluation, students will develop vital analytical skills in calculating backwards from a target retail price through distributor and retailer margins to establish sustainable manufacturer wholesale pricing. Ultimately, students will learn to translate market research insights into actionable, consistent marketing mix (4Ps) configurations designed for distinct customer personas.

Case Synopsis

In early 2026, Andrés Mariano Bosch, founder of the Canadian small-batch non-alcoholic beverage brand Casa Piñata, faced a critical turning point as corporate sales growth began to level off and pronounced summer seasonality persisted. Operating primarily through a premium, hand-labeled glass bottle wholesale model since its launch in May 2021, the small artisanal venture achieved rapid domestic scale across specialty retail and fine-dining hospitality accounts in Canada. However, the broader non-alcoholic category grew increasingly crowded with well-funded commercial entrants, and younger Gen Z consumers demonstrated shifting packaging, pricing, and routine consumption habits. To support the next phase of expansion, Bosch must decide whether to continue prioritizing his premium glass bottles or transition a dedicated portion of his portfolio into 355ml aluminum slim cans. While aluminum packaging promised a 50% reduction in manufacturing costs, massive logistical container density, and an access gateway to the budget-conscious university market, it also introduced technical product flavor-scalping risks and threatened to dilute the brand's handcrafted, premium identity.

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ORGANIZATIONAL BEHAVIOR & HUMAN RESOURCE MANAGEMENT CASES

Chair: Jasmin Lin, Robert Morris University

Cases	Authors
Church Leadership Transitions: A Case Study	Meagan Kennedy, *Calculated Hire* Charles M. Carson, *Samford University* Richard Hunter, *Hunter Coaching*
Drawing the Line: When Return-to-Work Policies Create Workplace Conflict	Jasmin Lin, *Robert Morris University*
Immediate Jeopardy | Promoting Patient Safety at CCMC	William Hawks, *Nova Southeastern University*
Struggling With a Weak Leg: The Challenge of Growing MLM Teams	Holly Chiu, *Brooklyn College* Laurie L. Levesque, *Suffolk University*
The Alliance for Rural Democracy: Founder Transitions and Organisational Identity	Keratiloe Mogotsi, *University of the Witwatersrand* Reitumetse Mokotedi, *University of the Witwatersrand* Claire Beswick, *University of the Witwatersrand*
When Teams React to Management: Three Mini-Cases	Juan Parra, *University of La Sabana*
Who Fits the Policy? From Inclusive Intent to Organizational Reality	Shubhashree S. Iyer, *University of South Florida* Ritu Gupta, *Indian Institute of Management Raipur* Mrunal Chavda, *Indian Institute of Management Raipur* Shiv Kumar Muthyala, *Merck Specialities Pvt. Ltd. (India)*

CHURCH LEADERSHIP TRANSITIONS: A CASE STUDY

Meagan L. Kennedy, Calculated Hire
Charles M. Carson, Samford University
Richard A. Hunter, Hunter Coaching

Case Objectives and Use

This case would be ideal for an upper-level undergraduate class on leadership, change management, not for profit management, ministry leadership, or other classes on the overlap of business and the church.

Case Synopsis

Dr. Harrold Richardson was considering moving from a comfortable position in church leadership development back to a senior pastor leadership role at a large church. This church was dealing with multiple issues and Harrold had some concerns over stepping into a leadership role at a church that was dealing with a transition from a long serving senior pastor. The case examines Harrold's decision-making process as he utilized four consultant / advisors to aid in his decision making. The conversations with those advisors are used to create a set of interactive role play scenarios for students.

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DRAWING THE LINE: WHEN RETURN-TO-WORK POLICIES CREATE WORKPLACE CONFLICT

Jasmin Lin, Robert Morris University

Case Objectives and Use

This case would be appropriate for an undergraduate or graduate course in Human Resource Management (caregiver discrimination, work-life balance, harassment, hostile work environment, work-from-home versus return-to-office (RTO) policy, employee rights, reasonable accommodation request) or in Organizational Behavior (communication, conflict, and negotiation). Students should be familiar with RTO and employment laws, especially related to the reasonable accommodations under the ADA.

Case Synopsis

Paige Tao, a financial controller at Stratford Solutions, faced escalating workplace conflict after the company implemented a return-to-office mandate that conflicted with her caregiving responsibilities as a single immigrant mother of two children, including one with special needs. When her nurse resigned in October 2024, Tao struggled to maintain the required in-office attendance, prompting repeated warnings from her team manager, Ana Santos, about potential disciplinary consequences, including termination. Following a cross-team meeting on January 7, 2025, during which Santos provided critical feedback to Tao in front of multiple teams, Tao decided not to tolerate and filed a formal HR complaint alleging caregiver discrimination and a hostile work environment. After several days without a status update from HR, Tao invoked the company's open-door policy and escalated directly to CFO Michael Craig, who directed her to work remotely and requested a written statement of her desired resolution by January 24, 2025, in about a week, on top of a custody hearing scheduled within three weeks. With a formal investigation underway and multiple competing pressures converging, Tao must decide how to protect her professional standing and family stability, while the organization must determine how to resolve the conflict equitably and prevent recurrence.

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IMMEDIATE JEOPARDY | PROMOTING PATIENT SAFETY AT CCMC

William Hawks, Nova Southeastern University

Case Objectives and Use

This case is aimed at being leveraged in graduate-level human resource management courses focusing on change management and/or organizational behavior. As this scenario occurred within the healthcare environment (a hospital), it may be most suitable for healthcare-focused programs, professional/executive training, and development activities. While the world may be leaning more into technology's role in promoting safer or more efficient operations across industries, grasping an understanding of the implications associated with adverse organizational culture, people behavior, policies (or the absence of), and change management remain significantly relevant in leadership development. Discussions, exercises, and tools evaluated in this case have meaningful application to modern curriculums designed to facilitate learning in the courses described.

The completion of this case and reflection questions included will support learner ability to:

- Analyze the impact of attributions & perceptions.
- Evaluate job design and employee behavior.
- Assess culture and the role of government.
- Recommend an actionable approach to managing organizational change.

Case Synopsis

CCMC was founded in 1988 and is one of 455 health facilities in California licensed and open as a General Acute Care Hospital (GACH). CCMC has 352 patient rooms with beds making it the third largest GACH operating in the California Department of Public Health's (CDPH) Fresno District. The hospital recently reported net revenues of $735 million for 2023-2024, a double-digit percentage increase compared to the prior reporting period. Unfortunately, CCMC has a history of complaints and reported incidents to the CDPH that significantly exceed averages of peer facilities across the state. CCMC manages 62,000 ER visits, 15,000 patient admissions, and delivers 5,000 babies annually (Community Medical Centers, 2021).

In this case, learners will be teleported to the executive offices of CCMC and act as Director of Risk Management and Patient Safety. As the Director, students will be charged with leading an organizational change campaign to promote patient safety. This campaign was initiated following a December 2022 incident where a female patient came in for a scheduled gallbladder removal surgery, but the procedure was canceled after a freestanding IV pole holding heavy equipment fell over and punctured the patient's right eye. Ultimately, the patient lost vision in the impacted eye, had to have the eye surgically removed to be replaced by a marble-like prosthetic, and required additional surgeries to address other related complications. The CDPH investigated this incident, designated it as avoidable, and issued CCMC with its most serious violation possible: *immediate jeopardy*.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by William Hawks. Contact person: William Hawks, Nova Southeastern University, 3301 College Avenue, Fort Lauderdale, FL 33314, 954-262-5008, WH286@nova.edu.

STRUGGLING WITH A WEAK LEG: THE CHALLENGE OF GROWING MLM TEAMS

Holly Chiu, Brooklyn College of City University of New York
Laurie L. Levesque, Suffolk University

Case Objectives and Use

This case focuses on the challenges of recruiting, retaining and developing people for professional selling jobs in a multi-level marketing organization. It is appropriate for undergraduate or graduate courses. The case best fits with management courses such as Organizational Behavior and Human Resource Management, specifically related to topics of motivation and person-job fit or even realistic job previews. It can be useful in courses dealing with Professional Sales/Personal Selling that examine the skills of successful sellers or careers in multi-level marketing organizations.

Students will use the case to identify the challenges in recruiting and supporting new sales team members, articulate how person-job fit may be related to turnover and/or job performance, and apply theories of motivation to explain the varying performance levels of the sellers.

Case Synopsis

After moving from Taiwan to New York City, Frances Su began her direct-selling career. She experienced significant health challenges and became a loyal user of the dietary supplements. Su then joined a sales team at that company, but later changed employers to sell for USANA, a global direct-selling enterprise that specialized in nutritional supplements and personal care products. Su believed USANA's products and compensation structure were superior. USANA operated as a multi-level marketing business and sold products directly to Preferred Customers and Brand Partners. Like Su, the latter were independent business builders who earned commissions from personal sales and the sales of their downline recruits.

Su used and enthusiastically sold the products within Mandarin-speaking communities and recruited customers to sell for her team. She judged each person's potential motivation to buy and sell based on three priorities: health concerns, income enhancement, or career ambitions. As a Brand Partner, she built a global network and advanced to the rank of Gold Director. She attended product and sales training, encouraged her teams to do so as well, and met with and coached underperformers. Still, her career progress hit a wall. Many recruits quit after a short time, while others had peaked or declining sales. Unfortunately, Su's own promotions and financial success depended on her two teams of downline sellers who built their own teams. She attempted to motivate and coach the latter group, because that leg's unequal levels of sales limited her own income under USANA's binary commission structure. Su wanted to increase her earnings and achieve a promotion to the next level. To do so, she had to resolve whatever limitations affected her weaker sales leg. She needed to figure out possible causes, and what to do about them.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Holly Chiu and Laurie L. Levesque. Contact person: Holly Chiu, Brooklyn College of City University of New York, 2900 Bedford Ave., Brooklyn, NY,210, 509-432-5957, hollychiu@gmail.com.

THE ALLIANCE FOR RURAL DEMOCRACY: FOUNDER TRANSITIONS AND ORGANISATIONAL IDENTITY

Keratiloe Mogotsi, University of the Witwatersrand
Reitumetse Mokotedi, University of the Witwatersrand
Claire Beswick, University of the Witwatersrand

Case Objectives and Use

The case is applicable to many fields and can thus be used for students studying leadership, nonprofit management, organizational behaviour, strategic management and change management. Target courses could include Master of Management (MM), Master of Sociology, Postgraduate Diploma in fundraising and resource mobilisation, Master of Philanthropy or a Master of Business Administration (MBA). It is ideal for postgraduate level students pursuing Honours and Masters level courses. It is not suitable for undergraduate students, as there is an assumption of a development and understanding of leadership and foundational issues in the fields of leadership, philanthropy and management.

Learning Outcomes

- To *critically assess* Founder's syndrome theory and its influence on ARD's stakeholder relationships and race sustainable development goals progress in a nonprofit context;
- To *assess* the risks and benefits associated with founder-centred leadership.
- To *assess* the strategic tensions between founder's vision and implementing organizational change for long term sustainability
- To *develop* an organizational transition strategy that balances stakeholder engagement and ensures organizational effectiveness.

Case Synopsis

This case examines leadership and organizational challenges following the death of a charismatic founder in a mission-driven nonprofit. Set in South Africa's land justice sector, it follows Tshepo Fokane, Acting National Coordinator of the Alliance for Rural Democracy (ARD), as she considers the organization's future after successfully navigating the immediate transition.

By early 2025, ARD faces growing pressure from donors, board members, and communities to demonstrate sustainability while preserving its grassroots identity. Fokane must decide whether to prioritize community mobilization, stronger organizational systems, or a balanced approach. The case explores founder's syndrome, leadership succession, nonprofit governance, organizational identity, stakeholder management, and change leadership, challenging students to balance founding values with long-term organizational sustainability.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando FL, USA, October 15-17, 2026. © 2026 by Keratiloe Sishoma Mogotsi and co-authors. Contact person: Keratiloe Mogotsi, University of the Witwatersrand, Wits Business School 2 St Davids Place Parktown, +27117173200, bksmabuzane@gmail.com.

WHEN TEAMS REACT TO MANAGEMENT: THREE MINI-CASES

Juan M. Parra, INALDE Business School

Case Objectives and Use

These minicases were originally developed for MBA and Executive Education programs for foundational courses in organizational behavior, particularly in modules on conflict management and communication in organizations, or in courses that address psychological contract, organizational justice, and job satisfaction. After analyzing and discussing these cases, participants will be able to:

- Diagnose common *causes of conflict* in management teams, including treatment and interaction, process legitimacy, and reward rules.
- Assess how *perceptions of justice—interactional, procedural, and distributive*—influence team members' willingness to participate, commit, and cooperate, as well as their impact on decision quality and group dynamics.
- Explain how *breaches of the psychological contract*—implicit promises regarding voice, participation, consistency, and recognition—negatively affect trust, motivation, and commitment.
- Predict and classify *behavioral responses to conflict and injustice using the EVLN framework*—Exit, Voice, Loyalty, and Neglect—identifying early signs of passive withdrawal, political escalation, or intention to leave.

Case Synopsis

These three mini-cases portray organizational conflicts with a common thread: when perceptions of fair treatment, process legitimacy, or reward rules deteriorate, teams tend to respond in undesired ways.

Case A: "What Do You Think, Lucho?": A weekly commercial committee defines priorities and assigns responsibility for initiatives of interest to senior management. Raúl, a member of the team, perceives that the director repeatedly listens only to Luis ("Lucho"), while disregarding the participation of others. This dynamic erodes the team's motivation and reduces everyone's effort and engagement.

Case B: "This Planning Process Does Not Look Promising": An engineering firm is facing tensions within management. The engineers perceive that the firm is missing opportunities for growth, while the General Manager has avoided a participatory strategic planning process. When a consultant selected by the General Manager is finally hired, a group of executives decides to coordinate in order to submit a joint SWOT analysis, rather than individual ones, seeking to be heard and to avoid being "divided" during the process.

Case C: "We Have to Make Them Deliver!": A corporate training services firm, hired a new sales team with a heavily variable compensation scheme subject to annual targets. After a first year with no commissions, the team explores new high-demand service lines. The General Manager instructs HR to redesign the compensation scheme to "make them deliver" against the strategic focus.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Juan M. Parra. Contact Person: Juan M. Parra, INALDE Business School. Campus Universidad de La Sabana, Km. 7, AutoNorte, Chia, Colombia, +578614444, juanm.parra@inalde.edu.co

WHO FITS THE POLICY? FROM INCLUSIVE INTENT TO ORGANIZATIONAL REALITY

Shubhashree S. Iyer, University of South Florida (student author)
Ritu Gupta, Indian Institute of Management Raipur
Mrunal Chavda, Indian Institute of Management Raipur
Shiv Kumar, Merck Group India

Case Objectives and Use

This case is designed for graduate-level and executive classrooms, particularly MBA, EMBA, MS, and leadership courses in diversity, equity, and inclusion; organizational behavior; human resource management; leadership; change management; and organizational design. It may also be used in modules on ethics, corporate responsibility, policy implementation, and cross-functional decision-making. The case helps students examine how well-intentioned organizational commitments to inclusion can become disconnected from the policies, systems, and infrastructure through which employees actually experience the workplace. Students analyze how legacy assumptions concerning gender, caregiving, family structure, and identity can become embedded in seemingly routine organizational systems. They also distinguish between symbolic and substantive inclusion, assess the cross-functional challenges involved in implementing inclusive practices, and evaluate strategic alternatives for embedding inclusion more consistently across an organization.

By preparing and discussing the case, students develop skills in identifying structural sources of exclusion, analyzing stakeholder and implementation tensions, evaluating organizational trade-offs involving feasibility, consistency, accessibility, and employee experience, and making recommendations regarding alternative approaches to organizational inclusion.

Case Synopsis

This case examines the gap between DEI commitments and organizational systems at Helixor Global, a multinational science and technology company in India. Beginning in 2024, HR leader Ryan Mukhija confronts challenges involving parental benefits for employees using surrogacy and the lack of gender-neutral restrooms, exposing outdated assumptions about gender, caregiving, and family structures.

By early 2025, the issues have evolved into a broader cross-functional challenge involving HR, legal, facilities, communications, and leadership. Mukhija must determine whether to pursue incremental changes, systemic redesign, standardized inclusion practices, or locally adapted solutions. The case explores how organizations can translate DEI commitments into meaningful policies, infrastructure, and employee experiences while balancing inclusion, feasibility, consistency, and organizational alignment.

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PEDAGOGY & RESEARCH TRACK

Developing Case Scholarship in Teaching and Research

Chair: Kristy Williams, College of Business, Jackson State University
Co-Chair: Daisy Wang, East Stroudsburg University
Co-Chair: Bruce Thomson, MacEwan University

Papers	Authors
Bringing the case method into development education programs	Sarah Holtzen, *Missouri Southern State University* Sonia Mehrotra, *Prin. L. N. Welingkar Institute of Management Development and Research*
The AI Strategic Analysis Coach (SAC) Approach to Case Analysis	Theresa Coates, *Park University* Marilyn Taylor, *University of Missouri–Kansas City* Vijaya Zinnoury, *University of Denver*

BRINGING THE CASE METHOD INTO DEVELOPMENT EDUCATION PROGRAMS

Sarah Holtzen, Missouri Southern State University
Sonia Mehrotra, Prin. L.N. Welingkar Institute of Management Development and Research

Objectives
The case method has enjoyed a long history of success across a variety of academic disciplines to train future lawyers, business executives, and physicians since the late 1800s. Notwithstanding its popularity in fields such as law, business, and medicine, the case method has failed to gain similar traction in the domain of development education, a field centered on social justice, equal rights, and sustainability. Development education programs also rely heavily on ethnographic studies. Surprisingly, these ethnographies are infrequently documented as teaching case studies for classroom use. To bridge this gap, we outline how the case method may be brought into the development education field using the Principles for Responsible Management Education's (PRME) Impactful Five (i5) framework. Given the overlap between PRME and the human rights focus of development education programs, the i5 framework provides a logical roadmap to connect the case method with development education. Additionally, Rogers' (1962) diffusion of innovation theory can be applied to provide concrete advice to development education faculty seeking to incorporate the case method into their classrooms.

Theoretical or Practical Contributions
The central goal of the project is practical: to provide an actionable plan — a clear, easy-to-follow set of procedures — for development education faculty who wish to translate ethnographic studies into teaching cases using the i5 framework from PRME.

The authors developed the article to propose future directions and evolution of case Pedagogy or Research. The article was anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15 - 17, 2026. © 2026 by Sarah Holtzen and Sonia Mehrotra. Contact person: Sarah Holtzen, Missouri Southern State University, 3950 E. Newman Road, Joplin, MO 64801, 417-659-4031, holtzen-s@mssu.edu.

THE AI STRATEGIC ANALYSIS COACH (SAC) APPROACH TO CASE ANALYSIS. EXAMPLE CASE: MU: SURVIVE OR THRIVE?

Theresa L. Coates, Park University, Parkville, MO
Marilyn Taylor (Emerita), University of Missouri at Kansas City
Vi Zinnoury, Denver University, CO

This submission has three major sections:

Section I. Purpose of the paper and arguments for the SAC approach
Section II. Instructor Manual (with SAC embedded including instructions for the student and expected AI-generated outputs)
Section III. Case: "MU-Survive or Thrive?"

The authors developed the AI-Assisted Strategic Analysis Coach (SAC) to a) strengthen student critical thinking skills and b) combat some of the difficulties case teaching has encountered especially in the post-COVID period. A primary emphasis of case teaching is development of student's critical thinking skills rather than acquisition of the knowledge embedded in the traditional case. Difficulties encountered in case teaching include students' surface-reading or skimming of a case; instructor dilemmas in deciding whether to focus on the typically minority group in the classroom who have deeply prepared the case or the generally silent majority group who are less prepared; and, more recently, the elegant student output that is simply surface responses generated by AI.

The SAC approach guides the student through six stages with a Socratic Lock feature. The Lock requires students to fully engage with case and the stage process before proceeding to the ensuing stage. (Link to the SAC available from the senior author).

The Instructor Manual follows the requisite NACRA format utilizing the PEST Model. It includes the case synopsis; intended course and levels; learning objectives; theoretical linkages; research methods; the GPT/AI Development Method for the SAC; teaching approaches using the SAC; pre-class assignment questions for the case; suggested classroom plan for 100 and 80 minute classes; analysis of the pre-class assignment questions; suggestions for the class wrap-up; deliverables to be expected from the student and from the SAC to the instructor; and instructions to provide the student to utilize the SAC (i.e., prompts).

The "MU-Survive or Thrive?" case depicts Midwest University's Interim President Dr. Maria Molina in Spring 2026 as she reflects on the enrollments for the 2025-26 academic year and the basic financials available from 2024-25. Students must consider what Dr. Molina might accomplish in the year remaining to her interim appointment. Appendices provide the history of the institution; world and U.S. population growth, birth rates, and institutions of higher education including community colleges; and failure of higher education as a social good in the U.S.

The authors developed this submission for the NACRA 2026 Pedagogy Track. It includes the "MU-Survive or Thrive?" case which may be duplicated and distributed to students along with the instructions for accessing and utilizing the Strategic Analysis Coach system (available from the senior author). The submission (including the paper, teaching note, and case) was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida USA, October 15-17, 2026 © by Theresa Coates, Marilyn Taylor, and Vi Zinnoury. Contact author: Theresa Coates, Park University, Parkville, MO USA ph. 518-207-6144 e-mail: coatestheresa@yahoo.com.

SOCIAL IMPACT AND SUSTAINABILITY CASES

Chair: María Ballesteros-Sola, California State University Channel Islands
Co-Chair: Stephanie Raible, University of Delaware

Cases	Authors
ANOU Cooperative Morocco: Balancing Growth and Social Impact	Imane El Ghazali Jr., *ESCA Ecole de Management* Tarik Maaroufi Sr., *Abdelkader Bensalah Foundation*
Anthropic's Dispute with the Pentagon: "Red Lines" vs. "All Lawful Purposes"	Anne T. Lawrence, *San Jose State University*
“Fixing the Airplane While Flying”: McMaster University’s Decarbonization Dilemma	Amir Taherizadeh, *McMaster University* Bita Pejam, *McMaster University*
From Model School to National Movement: KEY Academy's Ambition in Nigeria	Claudia Barrulas Yefremian, *California State University, Long Beach*
Leapforward: Balancing Mission and Markets	Ram Subramanian, *Stetson University* Sonia Mehrotra, *Prin. L. N. Welingkar Institute of Management Development and Research*
Organic Africa Chocolate: Healthy Chocolate or Scalable Luxury?	Maria Ballesteros-Sola, *California State University, Channel Islands* Josep L. Cano, *Esade Business School* Josep Franch, *Esade Business School*
Simon Bell at AMBA Estate: Should a Social Enterprise Seek External Funding to Scale?	Redwan Siddiqui, *Wilfrid Laurier University* Jami Perera, *University of Colombo*

ANOU COOPERATIVE MOROCCO: BALANCING GROWTH AND SOCIAL IMPACT

Imane El Ghazali, ESCA Ecole de Management, Morocco
Tarik Maaroufi, Abdelkader Bensalah Foundation, Holmarcom Group, Morocco

Case Objectives and Use

This case is designed for courses in Strategic Management, Social Entrepreneurship, Social Innovation, Sustainability, and Management of Social and Solidarity Economy Organizations. It is suitable for Master's, MBA, Executive MBA, Executive Education, and Doctoral participants.
The case explores how a mission-driven organization can balance growth, financial sustainability, and social impact while preserving its founding values. Through the analysis of ANOU's development, participants examine issues related to social innovation, cooperative governance, business model sustainability, and scaling social enterprises. The case enables students to assess strategic growth options, evaluate the challenges of organizational evolution, and formulate recommendations that reconcile economic performance with social mission objectives.

Case Synopsis

In 2021, Brahim, President of ANOU Cooperative and the first artisan to join its platform, faced a critical strategic dilemma. Founded in 2013, ANOU is a Moroccan artisan cooperative operating in the social and solidarity economy sector. Through a digital platform, the cooperative enables artisans, most of whom are women from rural areas, to sell their products directly to domestic and international customers without intermediaries. By providing market access, training, and logistical support, ANOU has helped artisans improve their incomes and strengthen their economic autonomy while preserving traditional craftsmanship. The cooperative had grown from six founding artisans to approximately 700 members across Morocco.

Despite its social and commercial success, ANOU remained dependent on external funding and faced increasing operational complexity as membership and sales expanded. To ensure long-term sustainability, Brahim and the leadership team needed to determine how the cooperative could scale its activities, strengthen its financial autonomy, and increase its impact without compromising the cooperative principles and social mission that defined its identity. Students are asked to evaluate strategic alternatives involving international expansion, service diversification, and organizational evolution, and to recommend a path forward that balances growth, sustainability, and social impact.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note were anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Imane El Ghazali and Tarik Maaroufi. Contact person: Imane El Ghazali, ESCA Ecole de Management, 67-3, Avenue de l'Aéropostale Casablanca Finance City (CFC) 20250 Casablanca, Morocco. Phone number : +212661142770. Email : imelghazali@esca.ma

ANTHROPIC'S DISPUTE WITH THE PENTAGON: "RED LINES" VS. "ALL LAWFUL PURPOSES"

Anne T. Lawrence, San José State University (Emerita)

Case Objectives and Use

This case was designed for use in an upper-division or graduate course in business, government, and society; social enterprise; corporate governance; or negotiations. It provides the basis for a broad discussion of the societal impacts of technology, government regulation of technology, and corporations' legal, social, and ethical responsibility for the use of their products. After reading, analyzing, and discussing this case, students should be able to:

- Define the key issues in a high-stakes negotiation between a private company and a federal government agency and describe the interests, power, and BATNAs (best alternatives to a negotiated agreement) of the two parties.
- Analyze the constraints placed on a company's decisions by its legal status as a public benefit corporation and its constitutional commitments to public safety and ethical use.
- Compare and contrast the interests and power of various stakeholders and analyze their impact on a company's negotiation posture.
- Generate options for management and evaluate and defend a course of action.

A secondary purpose is to explore the appropriate use of AI tools in case analysis.

Case Synopsis

As the final week of February 2026 drew to a close, Anthropic and its CEO, Dario Amodei, faced a momentous decision. The fast-growing artificial intelligence (AI) company, maker of the popular Claude suite of AI products, was locked in contentious negotiations with the U.S. Department of Defense over the terms of its contract to provide software for the military. Anthropic agreed to the continued use of its tools to support national security, but with two "red line" exceptions: Claude could not be used either for mass surveillance of Americans or for fully autonomous weapon systems. The Pentagon rejected these restrictions, insisting that the military be allowed to use Claude for "all lawful purposes." On Tuesday, February 24, Secretary of Defense Pete Hegseth gave the company an ultimatum: by Friday at 5 p.m., Anthropic would have to drop its demands, or the Pentagon would terminate the contract and declare the company a "supply chain risk," a designation that could impede its ability to do business with other military contractors. As the deadline approached, Amodei and his team had to decide whether to agree to the Pentagon's terms, walk away from a lucrative contract and face potentially ruinous consequences, or seek some other solution. Their decision had to be made in the context of Anthropic's governance structure as a public benefit corporation; its constitutional commitments to AI safety; and the conflicting interests of multiple stakeholders, including its highly skilled employees, venture capital investors, and powerful corporate partners including Amazon, Google, and Palantir. Should Anthropic refuse to cross its two red lines—or concede to the U.S. government's demands for all lawful use?

The author developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and instructor's manual were anonymously peer-reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. Copyright © 2026 by Anne T. Lawrence. Contact: anne.t.lawrence@gmail.com.

"FIXING THE AIRPLANE WHILE FLYING": MCMASTER UNIVERSITY'S DECARBONIZATION DILEMMA

Amir Taherizadeh, DeGroote School of Business, McMaster University
Bita Pejam, DeGroote School of Business, McMaster University

Case Objectives and Use

This case introduces students to the complexities of sustainability management in large, mission-driven public organizations, particularly research-intensive universities. Using a multi-level and multi-stakeholder perspective, students evaluate alternative pathways for sustainability transformation while considering financial, operational, reputational, governance, and social trade-offs. The case emphasizes that decarbonization and infrastructure transformation are not merely technical challenges but are embedded within complex socio-technical systems requiring difficult strategic choices.

The case is suitable for undergraduate, graduate, and MBA courses in corporate social responsibility, sustainability leadership, change management, and innovation and technology management. It is also well suited to applied management consulting courses, where students can practice problem identification, stakeholder analysis, defining success metrics, challenging assumptions, and applying structured analytical frameworks such as TOSCA.

Case Synopsis

In early 2026, Dave Cano, Director of Sustainability at McMaster University, faced a defining strategic challenge: how should the university pursue its commitment to achieving net-zero carbon emissions by 2050 while maintaining financial stability, operational continuity, and institutional legitimacy? Although McMaster had developed significant capabilities in sustainability research, energy innovation, and interdisciplinary collaboration, translating these strengths into a coordinated decarbonization strategy proved highly complex. At the center of the challenge was McMaster's fossil-fuel-dependent centralized energy system, which supported a highly interconnected campus infrastructure. Transforming this system required balancing technological uncertainty, financial constraints, operational disruption, stakeholder expectations, and decentralized governance. University leaders described the process as "fixing an airplane while flying," since teaching, research, and campus operations could not be interrupted during the transition.

The case asked students to evaluate three competing strategic pathways: 1) Pause and Optimize, 2) Stay the Course, and 3) Lead the Transition, as well as competing and complementary energy solutions, including geothermal systems, heat recovery and thermal networks, small modular reactors (SMRs), and incremental decarbonization initiatives. Ultimately, the case challenged students to think beyond technology selection alone. The central dilemma was not whether McMaster should decarbonize, but how rapidly, strategically, and cohesively the university should pursue sustainability transformation within a complex and path-dependent institutional environment.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Amir Taherizadeh, Corresponding Author. Contact person: Amir Taherizadeh, DeGroote School of Business, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4M4, amir.taherizadeh@mcmaster.ca.

FROM MODEL SCHOOL TO NATIONAL MOVEMENT: KEY ACADEMY'S AMBITION IN NIGERIA

Claudia Barrulas Yefremian, California State University Long Beach

Case Objectives and Use

This case is designed for courses in social entrepreneurship, nonprofit management, organizational strategy, and business in emerging markets. It is best suited for upper-division undergraduate students, but it may also be used in MBA or graduate-level courses when paired with additional readings on scaling social impact, stakeholder theory, business model innovation, or institutional constraints in emerging markets. The case focuses on KEY academy, a Nigerian education venture founded by Damilola Okonkwo, and its effort to scale impact through ImpactEducators, a tech-enabled teacher-training platform. The case asks students to analyze how a mission-driven organization can move from operating one successful model school to influencing a broader education ecosystem.

The case addresses several issues central to social entrepreneurship and strategy, including scaling social ventures, balancing mission and financial sustainability, managing stakeholder expectations, building organizational capabilities, navigating institutional constraints, evaluating business model options, and measuring social impact. Students must assess whether KEY should scale ImpactEducators through private schools, government partnerships, freemium access, or a hybrid ecosystem model. By studying the case, students will develop skills in strategic problem diagnosis, stakeholder analysis, resource and capability assessment, business model evaluation, impact measurement, and evidence-based strategic recommendation. The central learning insight is that scaling a social venture requires more than expanding reach; it requires designing an organization capable of sustaining quality, trust, legitimacy, and impact across diverse contexts.

Case Synopsis

By early 2026, Damilola Okonkwo, founder of KEY academy in Lagos, Nigeria, faced a strategic scaling decision. KEY academy had developed a project-based model school focused on creativity, critical thinking, collaboration, and real-world problem solving. However, one school could only serve a limited number of students. Damilola's broader ambition was to democratize access to 21st-century learning across Nigeria by empowering teachers in schools that already existed. To pursue this mission, KEY began developing ImpactEducators, a tech-enabled teacher-training platform designed to translate KEY's pedagogy into practical tools, content, coaching, and community for educators. Early testing suggested that teachers valued locally relevant and practice-oriented training, but scaling the platform raised difficult questions. KEY had to navigate limited school resources, uneven digital infrastructure, teacher adoption barriers, government bureaucracy, donor dependence, and emerging competition in teacher professional development. Damilola and her team had to decide how to scale ImpactEducators over the next three years: through private schools, government partnerships, freemium access, or a hybrid ecosystem model. The decision required balancing access, quality, sustainability, and legitimacy while building the organizational capabilities needed to scale social impact.

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LEAPFORWORD: BALANCING MISSION AND MARKETS

Sonia Mehrotra, Prin. L.N. Welingkar Institute of Management Development and Research, Bengaluru
Ram Subramanian, Stetson University

Case Objectives and Use

This case is appropriate for senior-level undergraduate and graduate courses in Social Entrepreneurship and Strategic Management. The case is best positioned in the second half of a course, after students have been introduced to business model frameworks and social enterprise theory. It assumes familiarity with reading income statements and basic financial analysis. After reading and analysing the case, students should be able to:

- Identify the major components of an organization's business model and how they interact.
- Explain mechanisms through which organizations pursuing social objectives can generate earned revenue.
- Evaluate tradeoffs between mission fulfillment and financial sustainability under competing organizational designs.
- Design and justify strategies that align commercial activity with social purpose while mitigating mission drift risks.

Case Synopsis

In May 2026, Pranil Naik, founder of LeapForWord (LFW), confronted a funding crisis after Cornerstone Foundation ended its long-standing support and Arista Wellness Limited signaled a 40% cut, together reducing about 20% of LFW's budget. Based in Mumbai, India, LFW ran a technology-enabled English Literacy Program reaching 1.55 million students across 11 states through 235,000 teachers. Its model used a proprietary algorithm to teach English via students' mother tongues, supporting classrooms where teachers themselves lacked fluency. LFW's "85×17" goal targeted 85,000 teachers and 1.7 million students, but earned revenue remained just 2.5% of funding.

A proposed solution was a separate commercial publishing arm selling English workbooks to private schools in Maharashtra, which promised attractive financial returns. However, this raised a strategic dilemma: could a market-driven unit, focused on sales and fee-paying clients, gradually divert LFW's focus, culture, and mission away from the underserved rural learners it was created to support?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by Sonia Mehrotra and Ram Subramanian. Contact person: Sonia Mehrotra, Prin. L. N. Welingkar Institute of Management Development and Research, E-102/103, Electronic City Phase-I, Bengaluru; 560100, India, Phone: +919482706082, Email: sonia.mehrotra@welingkar.org.

ORGANIC AFRICA CHOCOLATE: HEALTHY CHOCOLATE OR SCALABLE LUXURY?

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Josep Franch Bullic, ESADE Business School (Ramon Llull University)
María Ballesteros-Sola, California State University Channel Islands

Case Objectives and Use

This case is designed for upper-level undergraduate and graduate courses in Social Entrepreneurship, Sustainable Business Strategy, Corporate Sustainability, and Responsible Business. The case is particularly suitable for students who already possess a foundational understanding of social enterprises, sustainable value creation, and impact measurement.

- *Apply* the Impact Business Model Canvas (IBMC) to analyze how a social enterprise creates, delivers, and captures value through an integrated system that combines healthy cacao production, healthy chocolate manufacturing, and social and environmental impact.
- *Analyze* how changing consumer preferences, social media virality, and emerging market trends influence the effectiveness of purpose-driven marketing strategies in the premium food and beverage industry.
- *Design* a marketing communication campaign for a mission-driven company that leverages storytelling, branding, and digital media to influence consumer behavior while maintaining alignment with the company's social mission and ethical values.

Case Synopsis

This case examines Organic Africa Chocolate (OAC), a Barcelona-based chocolate company founded by Sergio Codonyer to produce healthy, high-quality chocolate through an integrated cocoa-to-chocolate value chain spanning Sierra Leone and Europe. Unlike conventional chocolate manufacturers that often rely on commodity cocoa and highly industrialized processing, OAC seeks to preserve cocoa's nutritional and sensory qualities through organic production, traceability, controlled processing, and direct relationships with farming communities. Through a strategic partnership with Lizard Earth in Sierra Leone, OAC has developed a vertically integrated model that combines healthy cacao production, healthy chocolate manufacturing, farmer development, agroforestry, and community engagement. In this model, social and environmental impact are not separate objectives but emerge from the creation of a differentiated product and value chain. The case is set in 2026, when the rapid global success of the viral "Dubai chocolate" phenomenon raises important strategic questions. While consumers appear attracted to indulgent, visually appealing products promoted through social media, OAC continues to emphasize healthy chocolate, traceability, sustainability, and stakeholder value creation. Despite its differentiated value proposition, commercial growth has been slow. Students are asked to evaluate whether OAC should adapt its marketing and communication strategy to compete more effectively in an attention-driven marketplace or continue emphasizing its current positioning. The case challenges students to consider whether an integrated system built around healthy cacao/chocolate and shared value creation can successfully compete against an industry optimized for scale, low-cost ingredients, intensive processing, and powerful marketing capabilities.

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SIMON BELL AT AMBA ESTATE: SHOULD A SOCIAL ENTERPRISE SEEK EXTERNAL FUNDING TO SCALE?

Redwan Siddiqui, Wilfrid Laurier University
Jami Perera, University of Colombo

Case Objectives and Use

This case is designed for use in social entrepreneurship and social responsibility courses at the undergraduate level, and is also suitable for discussions in sustainability and entrepreneurship contexts. The case provides students with an opportunity to analyze the strategic and financial trade-offs a dual-revenue social venture faces when navigating capacity constraints, high market demand, and the decision to scale using external funding. It encourages exploration of various strategic tools while challenging students to design governance safeguards that protect AMBA Estate's dignity-based labor model, strict quality standards, and core philosophy of "make less, earn better, treat people better" from mission drift.

Case Synopsis

Set on a misty Monday morning in June 2026 in Sri Lanka's Uva Province highlands, this case examines the strategic dilemma facing Simon Bell, Director and Co-founder of AMBA Estate. AMBA is a pioneering social enterprise that combines premium, artisanal tea production with immersive eco-tourism and rural community development. The narrative traces AMBA's evolution from a ruined, century-old tea estate acquired in the mid-2000s by four directors into a revitalized, organically accredited venture. Operating under the philosophy of "make less, earn better, treat people better," AMBA bypassed traditional, low-margin bulk production to target lucrative global niche markets where authenticity, strict environmental traceability, and ethical practices command a premium. At the heart of its success is a redesigned, dignity-based labor model that replaces industry-standard piece-rate plucking with salaried professional pathways, turning local workers into highly skilled tea artisans.

The immediate tension arises when Bell receives an email from an international impact investor offering outside capital to expand production capacity and replicate AMBA's model beyond its original valley. While consumer demand for their handcrafted teas is soaring and the local waitlist for high-quality jobs continues to grow, Bell faces deep operational constraints. He must critically evaluate whether seeking external funding to scale will inadvertently cause mission drift, strain delicate community relationships, or compromise AMBA's core triangle of quality, social sustainability, and environmental regeneration. Students are tasked with stepping into Bell's shoes to evaluate different growth pathways starting from self-reliance and grants to mission-aligned partnerships, and to design the organizational safeguards needed to protect a highly ethical, community-centered social business model as it expands.

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STRATEGY AND POLICY CASES

Chair: Erin Pleggenkuhle-Miles, University of Nebraska Omaha
Co-Chair: Leif Lundmark**,** University of Nebraska Omaha
Co-Chair: Terry McGovern, University of Wisconsin – Parkside

Cases	Authors
Boeing 2024: Searching for a New CEO	W. Scott Sherman, *Texas A&M University-Corpus Christi* Randall D. Harris, *Texas A&M University-Corpus Christi*
Buildertrend at a Crossroads: Competition, AI, & the Disruption of SaaS	Leif Lundmark, *University of Nebraska, Omaha* Erin Pleggenkuhle-Miles, *University of Nebraska, Omaha* Sabrina Burke, *University of Nebraska, Omaha* Ashley Varilek, *University of Nebraska, Omaha*
Building a Quantum Ecosystem: Strategic Choices at the Quantum Algorithms Institute	Sidney J Shapiro, *University of Lethbridge* Daniel Pearson, *University of Lethbridge* Julia Oystrick, *Western University*
BusCaro: Pause or Proceed? Balancing Growth and Resilience Amid Macroeconomic Shifts	Sadaf Taimoor, *University of Calgary*
Chañarmuyo: Selling the Winery or Redefining the Business?	Enrique Chamas Sr., *University of Los Andes* Magalie Dubois, *Burgundy School of Business* Juan Acevedo-Rubilar, *University of Los Andes*
Happa Foods: From Startup to Scale—Leveraging Trust For Growth	Deval Kartik, *HEC Paris in Qatar* Sadaf Taimoor, *University of Calgary* Kirti Khanzode, *University of Niagara Falls Canada*
Howdy: Riding the Gulf: A Pakistani Brand's Crossroads Decision	Misbah Tanveer Choudhry, *Lahore University of Management Sciences*

Promise Before Proof: Customer-facing AI at Lloyds Banking Group	James F Newswanger, *Columbia University*
Rebel Foods: The Blue Ocean Strategy	Kushagra Sharan, *Indian Institute of Management Ranchi*
SettleInn: Scaling Strategy in a Changing Newcomer Support Ecosystem	Sidney Shapiro, *University of Lethbridge* Daniel Pearson, *University of Lethbridge*
Simplified Freeze-dried: How to Manage Growth	Terry McGovern, *University of Wisconsin–Parkside* Charles Hilterbrand, *University of Mississippi*
SSServicios: Sebastian's Switch	Javier Silva, *University of San Andrés* María Dolores Gosende, *University of San Andrés*
Tampa: Make, Borrow, or Buy in the Bioinputs Market	Javier Silva, *University of San Andrés* Alvaro Cristiani Labat, *UCU Business School* Francisco Santiago Perez Güida, *UCU Business School* Juan Pedro Martínez, *UCU Business School*

BOEING 2024: SEARCHING FOR A NEW CEO

W. Scott Sherman, Texas A&M University-Corpus Christi
Randall D. Harris, Texas A&M University-Corpus Christi

Case Objectives and Use

The case's learning objective include:

- Assess the dilemma faced by the Boeing CEO and the Boeing Board of Directors at the conclusion of the case.
- Compute financial ratios and draw conclusions regarding the financial condition of the company.
- Develop and assess criteria for CEO candidate evaluation.
- Review a corporate CEO succession plan and assess its effectiveness.
- Decide on and defend a decision by the company on filling a key strategic role with significant market consequences.

The case is intended for senior level and graduate courses addressing corporate governance as a separate study or as part of a strategic capstone course.

Case Synopsis

The case opens with the Boeing Company (Boeing) introducing its new Independent Board Chair, Steven Mollenkopf, on Monday, March 25, 2024. Mollenkopf became the Boeing board chair amid multiple crises that had led the prior independent board chair not to seek re-election and the Boeing CEO to announce he would step down as CEO by the end of 2024. The case details the issues and opportunities facing Boeing and profiles three potential candidates for the CEO position, as well as the company's history since its 1916 founding.

The case identifies the issues currently facing Boeing as continued production and safety issues with its 737 MAX and 787 airliners, financial losses of $2.2 billion in 2024 on $77.8 billion in revenues, and total losses of $24.2 billion on $342 billion in revenue for the last five years, regulatory agency and congressional investigations regarding its airliners' safety following two 737 MAX crashed linked to design and manufacturing issues, major hits to its public image and company culture from the extended effects of the above issues, and competitive gains by its chief rival, Airbus. The case ends with the new board chair faced with the need to select the new CEO from three candidates who are profiled in the case.

The theories employed in the instructors' manual examine board responsibilities in selecting a CEO and criteria for CEO selection. In-class and on-line teaching plans are offered, as well as discussion questions with answers, including financial analyses and comparisons of the three candidates discussed in the case, whiteboard plans, as well as an epilogue.

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17, 2026. © 2026 by W. Scott Sherman and Randall D. Harris. Contact person: W. Scott Sherman, College of Business, Texas A&M University-Corpus Christi, 6300 Ocean Drive, Corpus Christi, TX, 78412-5808; scott.sherman@tamucc.edu

BUILDERTREND AT A CROSSROADS: COMPETITION, AI, & THE DISRUPTION OF SAAS

Erin Pleggenkuhle-Miles, University of Nebraska, Omaha
Leif Lundmark, University of Nebraska, Omaha
Sabrina Burke, University of Nebraska, Omaha
Ashley Varilek, University of Nebraska, Omaha

Case Objectives and Use

This case can be used at both the undergraduate and graduate level and is appropriate for courses in strategic management, entrepreneurship and innovation.

The case is particularly useful for examining how firms respond to industry disruption while balancing growth, customer focus, and competitive positioning. While the case can be used to discuss traditional strategic frameworks such as PESTEL and VRIO, it is especially well suited for exploring how technology (i.e., artificial intelligence) transforms industry forces, business models, and sources of competitive advantage. Instructors may choose to emphasize:

- Industry disruption and technological change
- Customer segmentation and strategic focus
- Competitive positioning and strategic tradeoffs
- Platform ecosystems and SaaS business models
- Artificial intelligence and evolving sources of competitive advantage
- Dynamic capabilities and strategic adaptation

Case Synopsis

By 2026, Buildertrend had become a leading provider of residential construction management software by making a difficult strategic choice: narrowing its customer focus. Rather than pursuing growth through broader customer acquisition, the company concentrated on established and specialty contractors and aligned its platform, onboarding process, and value proposition around their needs. This shift improved retention, customer satisfaction, and long-term profitability.

However, the decisions that fueled Buildertrend's success also created new strategic challenges. Emerging competitors such as JobTread were gaining traction among aspiring contractors, while artificial intelligence was transforming the SaaS industry by lowering barriers to entry, altering business models, and redefining sources of competitive advantage.

Students are asked to evaluate whether Buildertrend's current strategy remains appropriate in this changing environment. Should the company maintain its focused market position, reconsider previously abandoned customer segments, or develop new AI-enabled capabilities to sustain its advantage?

More broadly, the case illustrates a central challenge in strategic management: the factors that create success in one environment may not be sufficient in another. Students must determine how organizations can leverage the resources and capabilities that created past success while simultaneously adapting to compete in an uncertain future.

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BUILDING A QUANTUM ECOSYSTEM: STRATEGIC CHOICES AT THE QUANTUM ALGORITHMS INSTITUTE

Julia Oystrick, Western University (student author)
Daniel Pearson, University of Lethbridge (student author)
Sidney Shapiro, University of Lethbridge (faculty supervisor)

Case Objectives and Use

The case is intended for MBA, EMBA, and advanced undergraduate courses in strategy, technology strategy, innovation and entrepreneurship, ecosystem development, and public-private partnerships. Students should be able to assess strategic choices under uncertainty, analyze ecosystem bottlenecks, evaluate sequencing risks, and explain how intermediary organizations create influence without direct control.

Suggested assignment question: Which strategic path should the Quantum Algorithms Institute prioritize over the next 12 to 18 months, and what should it deliberately defer?

Case Synopsis

This field-researched decision case examines the strategic choices facing the Quantum Algorithms Institute, a not-for-profit intermediary organization established to support the development of a quantum computing ecosystem in British Columbia. Set in early 2025, the case follows CEO Louise Turner as she considers how to focus the Institute's limited resources during a formative period for the global quantum industry.

Quantum computing presented unusual strategic challenges. Commercially scalable quantum computers were not yet widely available, but public investment, defence interest, private capital, and early customer experimentation were accelerating. The technology also differed from many software-based innovations because companies were attempting to commercialize while still resolving scientific and engineering problems. For the Institute, the question was how to build an industry before the market was fully formed.

The case asks students to evaluate four strategic options: customer-first market activation, talent-first workforce development, policy-first alignment and funding enablement, and capability-first firm support. Each option offers potential benefits, but each requires trade-offs in staff time, funding, stakeholder attention, and political capital. Attempting to pursue all options simultaneously risks diluting the Institute's influence.

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BUSCARO: PAUSE OR PROCEED? BALANCING GROWTH AND RESILIENCE AMID MACROECONOMIC SHIFTS

Sadaf Taimoor, University of Calgary (student author)

Case Objectives and Use

This case and the specific Instructors' Manual are ideal for teaching at the undergraduate and graduate levels in Strategic Management, Entrepreneurship, Innovation, and New Venture Growth courses. The case explores topics around entrepreneurial growth under uncertainty, strategic decision-making in emerging markets, working capital management, business model resilience, and the challenges of scaling mobility ventures in resource-constrained environments.

Case Synopsis

This case examines the strategic challenges faced by BusCaro, a technology-enabled shared mobility startup operating in Pakistan's highly fragmented and underserved transportation sector. Founded in 2022 by Maha Shahzad (Shahzad), a former mobility industry executive, BusCaro sought to address the country's growing commuter crisis through a subscription-based, app-enabled transportation platform that connected commuters, corporations, and fleet operators through optimized shared mobility solutions. By 2026, the company had expanded across Pakistan's major urban centers, serving thousands of commuters and corporate clients while maintaining an asset-light business model focused on operational discipline and sustainable growth.

The case is set against the backdrop of a geopolitical crisis triggered by the closure of the Strait of Hormuz, which caused a sharp increase in global oil prices and prompted the Pakistani government to introduce nationwide fuel conservation measures, including work-from-home policies and restrictions on physical mobility. While rising transportation costs increased demand for BusCaro's shared mobility services, the crisis simultaneously exposed vulnerabilities within the company's business model. Escalating fuel prices compressed margins, working capital pressures intensified due to mismatches between cash inflows and operating expenses, and operational risks threatened service reliability and fleet availability.

As Chief of Staff Muzaffar Narejo prepares for a strategic discussion with founder, he must evaluate three competing alternatives: aggressively pursue domestic and international expansion to capitalize on growing demand; pause expansion and strengthen operational resilience and liquidity; or reposition BusCaro from a transportation provider into a broader mobility-efficiency platform designed for an era of hybrid work, fuel volatility, and economic uncertainty.

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CHAÑARMUYO: SELLING THE WINERY OR REDEFINING THE BUSINESS?

Enrique Chamas, ESE Business School, Universidad de los Andes, Chile
Magalie Dubois, Burgundy School of Business, France
Juan Acevedo, ESE Business School, Universidad de los Andes, Chile

Case Objectives and Use

This case is designed for courses in strategic management, competitive strategy, business model design, entrepreneurship, and family business particularly at the MBA, executive MBA, and advanced undergraduate levels. It examines how a family-owned premium winery can compete in a mature industry marked by declining consumption, strong intermediaries, and changing consumer preferences. Students analyze industry structure, competitive advantages, strategic positioning, value creation and capture, willingness to pay, distribution channels, and business model redesign.

The case asks students to assess whether Chañarmuyo's distinctive assets—terroir, product quality, family history, authenticity, wine tourism, and premium positioning—can be converted into sustainable competitive advantage. Students must evaluate three alternatives: remain independent and scale the integrated model; sell the production assets to Catena Zapata and become more asset-light; or sell the entire business. The case also highlights the family and community implications of strategic decisions involving risk, control, scalability, and socioemotional value.

Case Synopsis

In early 2025, Jorge Chamas, founder and owner of Chañarmuyo, faced a strategic decision concerning the future of his winery and family business. Located in the remote Valle de Chañarmuyo in La Rioja, Argentina, the family-owned venture had built a distinctive position around high-altitude terroir, premium and ultra-premium wines, family history, and wine tourism. However, declining wine consumption, dependence on intermediaries, limited commercial reach, and organizational and financial constraints challenged the sustainability of the business. The central issue was how Chañarmuyo could translate its product quality, distinctive terroir, and visitor experience into stronger demand, greater willingness to pay, and higher value capture.

Against this backdrop, Catena Zapata proposed acquiring Chañarmuyo's production facility—the place where wine was made, stored, and prepared for market—while also exploring new forms of collaboration between the two companies. Catena also left open the possibility of discussing a broader transaction involving the entire Chañarmuyo project. Jorge and his family had to choose among three alternatives: remain independent and scale the integrated business; sell the production assets to Catena Zapata and adopt a more focused, asset-light model; or sell the entire business and exit the wine industry.

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HAPPA FOODS: FROM STARTUP TO SCALE—LEVERAGING TRUST FOR GROWTH?

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Sadaf Taimoor, University of Calgary
Kirti Khanzode, University of Niagara Falls Canada, Canada

Case Objectives and Use

This case and the specific Instructors' Manual are ideal for teaching at the MBA and Executive Education levels in Strategy and Product & Brand Management courses. The case addresses the issues of limited resources and related investment decisions by the founder through the frameworks of Blue Ocean Theory, Sustainable Competitive Advantage, Customer Lifetime Value, and Brand Positioning.

Case Synopsis

In April 2026, Pankaj Prakash Sharma, founder and CEO of Happa Foods, faced a strategic dilemma that would shape the future of the company he had spent seven years building. Founded in 2019 as a bootstrapped venture inspired by Sharma's personal experience as a parent, Happa Foods emerged as one of India's pioneering clean-label baby food brands, offering organic fruit purées and complementary nutrition products free from additives, preservatives, and added sugar.

Globally, the baby food market was valued at approximately USD 103 billion in 2025 and projected to grow at 6.7% annually through 2032. In India, the market was expected to reach USD 9.3 billion by 2034, driven by urbanization, rising female workforce participation, increasing disposable incomes, growing awareness of child nutrition, and expanding e-commerce channels. At the same time, concerns about ingredient quality and sugar content in conventional baby food products created opportunities for new entrants focused on transparency and trust.

Sharma built Happa around a clean label to gain consumer trust. Happa relied on education, pediatrician recommendations, community engagement through experiential events, and direct interaction with families to establish credibility in a category where parents are highly risk-averse. By 2025, Happa had served approximately 6.6 million children across India and expanded into 11 international markets, while maintaining profitability and annual growth of 20–25%.

Yet, Happa faced structural challenges. Customer acquisition costs were rising, the baby food category remained underpenetrated, and customer lifecycles were short. Acquisition bids by large conglomerates posed a threat, and competition from emerging direct-to-consumer brands intensified. As a self-funded entrepreneur with limited resources, Sharma had to decide where to place Happa's next major investment: expanding geographic reach, broadening the product portfolio, or deepening consumer trust.

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HOWDY: RIDING THE GULF: A PAKISTANI BRAND'S CROSSROADS DECISION

Misbah Tanveer Choudhry, Lahore University of Management Sciences

Case Objectives and Use

The learning objectives of the case include analyzing strategic resilience in volatile markets, evaluating value innovation through the Blue Ocean Strategy, assessing internationalization readiness using the CAGE framework, and strategic hedging and the choice of entry mode against domestic economic instability. The case is useful for MBA and Executive MBA programs, as well as senior-year undergraduate courses in Business Strategy or Strategic Management.

Case Synopsis

The case examines Howdy's strategic growth since its inception in 2012. One of the few themed restaurants in Pakistan, Howdy has built its position in a market space that no competitor contested. Although it may not always be the first choice for diners, it has grown significantly over the past decade, reaching five outlets in Lahore, two in Karachi and one in Islamabad. Rapid growth, however, is a mixed blessing. It can be advantageous, and at times essential, yet it often ends in failure.

Despite challenges such as inflation and political instability, Howdy has expanded its national presence and now aims to grow internationally. Even though the pandemic ended its presence in Sindh province, the company has stayed focused on a growth strategy that has worked in the past and continues to yield results.

The case takes students through the benefits and drawbacks of expansion into the MENA region. The region has grown significantly and holds attractive prospects for foreign businesses, not least its large South Asian community, which already knows the mix of Western and Pakistani flavors that Howdy serves. This potential advantage must be weighed against high operational costs, strict regulatory requirements and the demands of cultural adaptation.

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PROMISE BEFORE PROOF: CUSTOMER-FACING AI AT LLOYDS BANKING GROUP

James F. Newswanger, Columbia University

Case Objectives and Use

This case puts students in the chair of a CEO who must commit to a customer-facing AI assistant before the evidence needed to judge that commitment can exist. Working from Lloyds Banking Group's launch of an AI-enabled mobile app for 21 million customers, students translate that bind into a concrete configuration: how much authority to grant the assistant and how fast to scale it, across four interlocking choices—Scope, Pace, Foundation, and Oversight—each weighed against how reversible it remains. The case fits MBA, specialized master's, executive education, and advanced undergraduate courses in strategy and strategic decision-making, digital and AI transformation, technology management, and risk and governance.

Case Synopsis

On November 6, 2025, Lloyds Banking Group made its investors and its 21 million mobile-app customers a promise it could not yet demonstrate: the rollout of an AI financial assistant to help customers spend, save, borrow, and invest. The tool was still in employee testing. For Chief Executive Charlie Nunn, it was the most visible test of a four-year transformation costing billions of pounds. Lloyds could evaluate models, vendors, controls, and regulation before launch, but it could not know whether customers would use the assistant, return to it, rely on its recommendations, or authorize it to act—until they encountered it in real financial life. At the same time: NatWest was extending an established assistant; general-purpose AI tools were entering financial decision processes; investors wanted visible returns; and the FCA's Consumer Duty held Lloyds accountable for outcomes. The case asks how far and how fast Nunn and his team should go, how the rollout should be configured, and what customer behavior would turn the promise into proof.

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REBEL FOODS: ONE PLATFORM, TWO PATHS

Kushagra Sharan, Indian Institute of Management Ranchi

Case Objectives and Use

This case is designed for courses on strategic management, competitive strategy and platform strategy at the MBA and executive MBA levels. It is also suitable for advanced undergraduate courses on business administration and entrepreneurship. The case covers the following topics: strategic groups; red ocean and blue ocean strategy and the eliminate, reduce, raise, and create (ERRC) framework; the strategy canvas; the resource-based view, the concept of core competence and platform and multi-sided market theory. After completing this case, students will be able to: (1) analyze how the competitive dynamics of India's cloud kitchen industry shifted between 2011 and 2025, and identify why a formerly uncontested market space became contested; (2) apply the ERRC framework and strategy canvas to explain how Rebel Foods created value innovation at its 2015-16 pivot; (3) evaluate, using the resource-based view and core competence, whether Rebel Foods' durable advantage is better located in its brand portfolio or its platform infrastructure; and (4) recommend and defend a capital allocation strategy among consolidation, expansion into a new format, or a hybrid path, stating its costs and risks explicitly. The case is positioned in the competitive strategy and strategic innovation sections of MBA and executive MBA programmes.

Case Synopsis

In March 2025, Jaydeep Barman, co-founder and Chief Executive Officer of Rebel Foods, was preparing a recommendation for the company's board on how to deploy its next round of capital. When Barman first entered India's quick service restaurant (QSR) industry in 2011, the cloud kitchen model did not exist. He relaunched the Faasos brand as a physical QSR chain in Pune, selling Indian wraps and kebab rolls. By 2013, Faasos had approximately 50 physical outlets across Pune and Mumbai. However, India's high rent-to-sales ratio made scaling a physical QSR impossible without deep pockets. By 2014, approximately 70-75% of orders were coming through online channels.

In 2015, Barman launched India's first cloud kitchen: a food preparation facility with no physical dining space, walk-in counter, or front-of-house, fulfilling orders entirely through digital channels and delivery. By 2016, all physical outlets had been closed. Rebel Foods then launched multiple food brands from the same kitchen infrastructure, including Behrouz Biryani, Oven Story, Mandarin Oak, The Good Bowl, and Sweet Truth. By 2021, Rebel Foods operated over 45 brands across more than 450 cloud kitchens in over 70 cities in India and internationally, achieving unicorn status at a valuation of US$1.4 billion.

By March 2025, the uncontested space Rebel Foods had created was uncontested no longer. Curefoods, founded in 2020, had grown by acquisition to 502 service locations across more than 70 cities and had filed for an initial public offering. EatClub Brands (formerly BOX8) ran over 400 kitchens and had raised fresh capital to build its own direct-ordering app. Quick commerce platforms including Zepto Cafe, Blinkit Bistro, and Swiggy Snacc were competing on a dimension, delivery speed, that Rebel Foods had not been built for. By FY2025, Rebel Foods had narrowed its net loss to approximately US$40.5 million on revenue of approximately US$195 million, an improving but still unprofitable position.
Barman had to recommend to the board how to deploy the company's next round of capital: consolidate the existing brand portfolio around its strongest performers, expand into a new format.

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SETTLEINN: SCALING STRATEGY IN A CHANGING NEWCOMER SUPPORT ECOSYSTEM

Sidney Shapiro, University of Lethbridge
Daniel Pearson, University of Lethbridge

Case Objectives and Use

The case is suitable for upper-level undergraduate, MBA, MSc, and executive courses in strategic management, business policy, nonmarket strategy, entrepreneurial strategy, social enterprise, service strategy, and business analytics. Students will analyze how policy shifts, housing conditions, regulation, and service fragmentation shape firm-level strategy; evaluate SettleInn's resources, capabilities, partnerships, app, founder knowledge, and operating systems; compare consolidation, immediate expansion, and partnership-led pilot strategies; and develop a 90-day action plan with metrics for demand, contribution margin, service reliability, partner performance, and go/no-go decisions.

Case Synopsis

In March 2026, Samuel Emeribe, founder and chief executive officer of SettleInn, had to decide how the company should respond to a strategic opportunity in Toronto. SettleInn helped newcomers, students, workers, and travellers manage the first practical steps of arriving in Ontario: transportation, short-stay accommodation, and local orientation. The company had built a bundled model with the Drive You transportation platform, more than 20 beds or rooms for short stays, referrals to longer-term housing and community organizations, and basic guidance that helped customers move from arrival to stability.

The case places students in the position of evaluating a firm-level market-entry decision under policy, market, and capability uncertainty. Toronto was attractive because many SettleInn customers arrived there before travelling to smaller Ontario cities. It also offered access to a larger newcomer market, more institutions, employers, property managers, transportation partners, and community organizations. Yet Toronto raised the stakes: higher costs, local licensing and insurance requirements, greater partner dependence, and service-reliability expectations when customers were often arriving under stress.

The immediate decision was whether SettleInn should consolidate current operations, enter Toronto quickly, or test Toronto through a partnership-led pilot. The larger strategic issue was how a mission-driven but for-profit venture should position itself within a fragmented newcomer support ecosystem that included public settlement agencies, informal newcomer networks, rideshare providers, short-stay housing options, employers, colleges, hospitals, churches, and nonprofits. Students must recommend a path that balances strategic fit, capability transferability, regulatory exposure, financial sustainability, service quality, founder capacity, and first 90-day implementation.

Primary Discussion Questions

What strategic problem was SettleInn solving? How should the company position itself among public, nonprofit, informal, and private-sector providers? Which resources and capabilities were transferable to Toronto, and which needed to be built locally? How should immigration policy shifts, rental-market pressure, and local regulation affect the entry decision? Should Emeribe consolidate first, expand quickly, or pursue a partnership-led pilot? What should SettleInn measure during the first 90 days?

The authors developed the case for class discussion rather than to illustrate either effective or ineffective handling of the situation. The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17. © 2026 by Sidney Shapiro and Daniel Pearson.

SIMPLIFIED FREEZE-DRIED: GROWTH, PROFITS, AND LIFE

Terry McGovern, University of Wisconsin–Parkside

Case Objectives and Use
Designed for upper-level undergraduate courses in strategic management, entrepreneurship, family business, and small business management, as well as MBA strategy and specialized entrepreneurship courses, this case examines how a family-owned venture should manage attractive growth opportunities when managerial time and labor are scarce. Students compare e-commerce and grocery distribution using unit economics, projected profits, operating requirements, and founder priorities. They identify the binding resource constraints; evaluate the tradeoffs among profitability, growth, operational feasibility, and quality of life; and develop defensible strategic recommendations. The instructor's manual supports application of the Theory of Constraints, Entrepreneurial Growth Theory, the Resource-Based View, and a weighted-factors decision model.

Case Synopsis
In June 2026, Jack McDermott, a retired U.S. Air Force lieutenant colonel and full-time university professor, faced a time-sensitive decision about Simplified Freeze-Dried, the rural Iowa pet-treat company he founded with his son Connor. The family business produced minimally processed freeze-dried treats using American, human-grade beef liver and had established sales through local retailers and Amazon. A regional grocery chain serving more than 100 Midwestern stores proposed centralized distribution of approximately 4,800 units every three to four months. Meanwhile, Simplified's Amazon sales had risen from seven units in September 2025 to 105 in May 2026, averaging approximately 27 percent monthly growth.

The grocery proposal offered higher estimated per-unit profit ($3.92 versus $2.99 on Amazon) and annual profit potential, but required larger shipments, freight coordination, inventory, and labor. Connor, who had managed much of the production and packaging, was preparing to leave for university in fall 2026. Jack expected to have only 10–12 hours a week for the business; the case estimates roughly 22 hours of weekly managerial work for the grocery option versus 9.5 for an Amazon focus. With the grocery buyer requesting an answer by the end of June, Jack and Connor had to decide whether to pursue the retailer, continue growing Amazon, add labor or other resources, or intentionally limit growth to preserve the company's mission and the family's priorities.

The author developed this case for class discussion rather than to illustrate either effective or ineffective handling of the situation. © 2026 The case and teaching note was anonymously peer reviewed for presentation at the NACRA 2026 Conference, Orlando, Florida, USA, October 15-17. © 2026 by Terry McGovern and Charles Hilterbrand. Contact person: Terry McGovern, University of Wisconsin-Parkside, 900 Wood Rd. Kenosha, WI. 563-845-1770, mcgovert@uwp.edu.

SSSERVICES: SEBASTIAN'S SWITCH

Javier J. O. Silva – University of San Andrés
María Dolores Gosende – University of San Andrés

Case Objectives and Use

The case was designed for MBA courses in competitive strategy, service strategy, and digital transformation. It can also be used in advanced undergraduate, executive education, AI innovation, service operations, organizational design, and responsible digital transformation courses.

It is best suited for an intermediate or advanced session. Participants should be familiar with competitive advantages, strategic trade-offs, competitive pressure, and basic resource/capability analysis. In undergraduate courses, the discussion can focus on VRIO and an alternatives matrix; in MBA courses, instructors can add RDT, industry life cycle dynamics, and AI-enabled service architecture.

The case examines how AI can defend, extend, or erode a relational advantage. It also uses Responsible Digital Transformation as an implementation lens, asking whether an efficient decision is also legitimate, transparent, governable, and sustainable.

The case has five learning objectives: diagnose competitive advantages; assess how competitive pressure affects strategy; distinguish which service interactions can be automated or require human judgment; analyze new dependencies created by AI; and formulate a defensible recommendation with minimum conditions for responsible implementation.

Case Synopsis

In March 2026, Sebastián Souto, founder and CEO of SSServicios, a regional connectivity company in Santa Cruz, Argentina, faced a strategic decision. The company had begun using AI to audit customer conversations, detect service failures, and coach human agents. What started as an improvement tool raised a larger question: how far should SSServicios automate its primary customer service channel? SSServicios had built its position on territorial coverage, physical presence, local brand, operational expertise, and more than ten years of chat conversations. It served over 49,000 customers, reached nearly 50% of households in Santa Cruz, and depended heavily on residential internet, which represented about 86% of sales.

That advantage was under pressure from national operators with promotions and bundles, as well as satellite alternatives like Starlink. At the same time, the service channel showed strain: declining NPS, unresolved chat interactions, branch visits, and limits during demand spikes.

Souto had to decide whether to keep the full human team with AI as support or move toward greater automation with humans focused on exceptions and complex cases. The central question was whether SSServicios could gain efficiency and scale through AI without weakening the trust, relationships, and human judgment behind its competitive advantage.

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TAMPA: MAKE, BORROW, OR BUY IN THE BIOINPUTS MARKET

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Case Objectives and Use

This case is designed for MBA and executive education programs, particularly courses in Strategy and Corporate Strategy. It is useful for examining growth decisions in medium-sized firms facing competitive pressure, changing market conditions, and trade-offs among speed, control, and internal capabilities.

The case allows participants to apply the make-borrow-buy framework to evaluate entry modes into a new business. It also allows them to use VRIO to assess TAMPA's resources and capabilities and discuss whether they can support competitive advantage in the bioinputs market.

The case also incorporates first-mover and early-mover considerations, helping participants examine the role of timing in emerging markets. More broadly, it raises the question of how firms can pursue new growth opportunities while preserving strategic coherence and organizational identity.
The case has three learning objectives: analyze the strategic dilemma and the relevance of the opportunity, evaluate internal resources and capabilities using the VRIO framework and formulate a strategic recommendation by integrating trade-offs and timing considerations.

Case Synopsis

TAMPA, a Uruguayan crop protection company founded in 1964, faced growing pressure on its historical business model in 2025. Falling international prices, Chinese oversupply, margin compression, and the underuse of a recently built manufacturing facility forced Nicolás López, TAMPA's general manager, to evaluate new sources of growth.

Bioinputs emerged as an attractive but uncertain opportunity. Before moving forward, Nicolás needed to assess whether the market justified TAMPA's attention, resources, and risk. If so, he had to choose an entry strategy: develop a proprietary product line, sign a representation agreement with an international supplier, or import products from Asia under the TAMPA brand.

Each alternative involved a different trade-off. Fernando Píriz, commercial manager, emphasized speed through an international representation agreement. Oscar Salvattore, financial advisor and shareholder representative, advocated importing products under the TAMPA brand, building on the company's historical sourcing model. Nicolás favored internal development because it aligned with TAMPA's technical capabilities, culture, and brand identity, although he recognized the risk of entering too late.

Within two weeks, Nicolás was expected to present a recommendation to the Board outlining TAMPA's strategic direction for the next three years. The decision required balancing speed, control, profitability, use of internal capabilities, financial commitment, and brand reputation.

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