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INSTRUCTOR NOTE'S

Editors

Dr. Bo Han, Texas A&M University-Commerce

Dr. Herbert Sherman, Long Island University-Brooklyn

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RADIO NIGERIA ENUGU NATIONAL STATION

Christiana Akpunonu, Baze University
D.K. (Skip) Smith, Baze University

INSTRUCTORS' NOTE

RADIO NIGERIA ENUGU NATIONAL STATION

CASE OVERVIEW

This case invites students to play the role of Ms. Christiana Akapunonu, a Nigerian who worked for more than 30 years at Radio Nigeria and, at the time of this case, had the role of deputy director in charge of news, marketing, and programs for Radio Nigeria's Enugu National Station. At one time, Radio Nigeria had a monopoly on broadcast industry in Nigeria; however, in August 1992, private sector individuals and corporate bodies were allowed to establish radio stations in Nigeria. Almost immediately, competition emerged not only in Lagos but also in all major markets in Nigeria, including Enugu, the former administrative capital of the eastern region of Nigeria. In response to the newly emerging competition, Radio Nigeria stations all across the country (including Enugu) found themselves having to compete, for the first time, for audience and market share. At this time, the executive director in charge of Radio Nigeria's Enugu National Station called Akpunonu to his office and charged her with developing a strategy to be executed within the next four months, so as to protect the audience and market share of Radio Nigeria's Enugu National Station. The challenge to Radio Nigeria stations all across the country (including the Enugu National Station) was made more severe by the fact that some of the newly emerging private radio stations were far better equipped than the Radio Nigeria National Stations and that it appeared that all of the radio stations (including the new ones) were competing for exactly the same radio audience.

CASE SYNOPSIS

Ms. Christiana Akpunonu, Deputy Director in charge of news, marketing and programs at Radio Nigeria's Enugu National Station, has been charged by her Executive Director to develop a strategy to ensure that the Enugu National Station manages to compete successfully for audience and market share against new private radio stations which have emerged as a result of the August 1992 deregulation of the broadcast industry in Nigeria.

Additional data and information in the case include:

- 1) For Nigeria, the Nigerian environment, and the Nigerian economy: Historical background plus selected statistics.*
- 2) For the broadcast industry in Nigeria: Historical background plus selected data and statistics.*

WHAT HAPPENED TO THE TAX EXEMPTION? THE CASE OF THE RICE TABERNACLE CHURCH

TEACHING NOTE

Beverley J. Alleyne, Belmont University
Raymond J. Elson, Valdosta State University

CASE DESCRIPTION

The primary subject matter of this case is the importance of understanding the tax consequences of business decisions in nonprofit organizations. The case is appropriate for a senior or graduate level government and nonprofit accounting course. It could be used in the nonprofit portion of the advanced accounting class. The case is designed to be taught in one class hour and is expected to require approximately one hour of outside preparation by students. The events described in this case are based on real world experiences, but all names have been disguised.

CASE SYNOPSIS

The case concerns the challenges faced by religious organizations when they add activities that might negatively impact their tax exempt status. Rice Tabernacle Church (the Church) is a 2,000-member “mega-church” located in Brandon Hill, Kentucky. The church has experienced a 75 % growth in the past years and is literally ‘bursting at the seams’. In order to handle this growth, church leadership decided to expand the current sanctuary by adding a 120,000- square structure which included a fitness center, a bookstore, and a café. The church’s property tax exemption only applied to the original structure; therefore it applied to the taxing authority for expansion of the exemption to include the additional structure. The exemption was denied since the income from the new businesses was considered unrelated to its mission. The church appealed the ruling and needs to develop a strategy in case its appeal is denied.

INSTRUCTORS’ NOTES

Recommendations for Teaching Approaches

The objective of the case is to help students understand the importance of understanding the tax consequences of business decisions in nonprofit organizations. This case is flexible and could be used in a number of courses at the senior or graduate level. For instance, it is ideal for a discrete government and nonprofit accounting class or the nonprofit portion of the advanced accounting class. Students may need to supplement classroom discussions by researching applicable nonprofit organization and taxation issues in the Internal Revenue Code or other third party sources. The references provided at the end of the teaching note could serve as a starting point.

CREDIT CARD FRAUD: WHEN EMPLOYEES MOVE FROM BEING AN EMPLOYER'S BIGGEST ASSET TO THEIR BIGGEST LIABILITY

TANYA P. CEPEDA, UNIVERSITY OF GUAM
KRISTINE D.R. GERARDO, UNIVERSITY OF GUAM
KARRI T. PEREZ, UNIVERSITY OF GUAM
JOHN J. RIVERA, UNIVERSITY OF GUAM

INSTRUCTOR'S NOTES

Discussion Questions

1. You are the store manager, now that you have discovered the fraud and the extent of the fraud, what are your options?
2. What remedies does the manager have with regards to actions taken against the employees? What actions would you take?
3. How could this have been prevented or detected sooner? What are some options for security that can be deployed to prevent theft or detect theft?
4. Now that this has occurred, what measures or systems should be put into place to ensure that this does not happen again?

PREVENTION VS. DETECTION VS. INVESTIGATION

Prevention

From a credit card consumer's perspective, there are numerous ways to prevent credit card fraud. These methods will reduce the risks, and cut time that will cost the investigation. First and foremost, consumers should keep their credit card number confidential. Upon receiving a new card, the consumer is encouraged to cut up their old card as they expire. Consumers are also advised to keep statements in a safe place, shred all statements, inform the card issuer when traveling, notify the card issuer of any change of address, and inform the card issuer immediately if their card was stolen or lost (Sicilliano, 2013).

Before shopping online, consumers should verify their privacy policy regarding personal information. Upon a successful online transaction, consumers should document their order confirmation. When shopping at a store, consumers should carefully observe employees as they hand over their credit card. The employee may scan the consumer's credit card to obtain their

RE-ENERGIZING THE BRAND: SMITH & WESSON HOLDING CORPORATION INSTRUCTORS' NOTES

Paul J. Costanzo, Western New England University
Harlan Spotts, Western New England University

CASE DESCRIPTION

The primary subject matter of this case concerns marketing. Secondary issues examined include marketing management, promotional strategy, and marketing career preparation. The case has a difficulty level of three, appropriate for senior and first year graduate level. The case is designed to be taught in three class hours and is expected to require five hours of outside preparation by students.

CASE SYNOPSIS

Students who learn how to apply their marketing skill-set to a wide-range of markets will likely be a valued asset to most business organizations upon graduation. This case provides the reader with a behind-the-scenes perspective on how a newly appointed President/CEO was able to transfer his marketing skill-set to a completely different and seemingly unfamiliar industry. The reader will learn about the processes by which the President/CEO along with his newly appointed marketing manager and his team empowered themselves, and became successful applying their requisite knowledge of marketing.

Plagued by uncertainty in the marketplace spawned by strong controversial public opinion and legal regulation of their products, the case chronicles senior management's use of their marketing skills in the transformation of a one hundred and fifty year old company. They begin their task by engaging in brainstorming sessions to change their consumers and suppliers' images of their brand. The challenges for the marketing team soon become evident. How will they formalize business and marketing processes to help a company that was once an industry leader regain market share and re-establish their brand.

This paper addresses the need for Marketing Educators to have access to a teaching case assignment where students learn how to apply their skill-sets to unfamiliar and politically charged market. Students will learn how to recognize, understand, and appreciate the marketability of their skill-sets and personal branding and how their ability relates to future employment opportunities.

CASE OVERVIEW

The case begins with a historical snapshot of a company, once revered and industry-leading steward, now riddled with competitive inroads and market complacency. The corporation is Smith & Wesson and this case chronicles the challenges faced by upper management when implementing change. Included are accounts from the management team on how they learned to adapt and apply their marketing skills. Students can share a unique perspective from upper management as they experiment with ways to adapt their marketing skills to unfamiliar markets.

Today, the Smith & Wesson Holding Corporation continues to evolve as a diversified business. The corporation and its upper management however, experienced several significant shifts in its business focus, consumer orientation, and brand proliferation and identification strategies to respond to changes in the marketplace. All of the aforementioned elements helped to re-energize the Smith and Wesson brand.

RUNNING WITH THE BIG DOGS (PART A): A COMPETITIVE FORCES AND STRATEGIC ANALYSIS OF THE RUNNING SPECIALTY STORE INDUSTRY

Robin L. Snipes, Columbus State University
Jennifer Pitts, Columbus State University

CASE DESCRIPTION

The primary subject matter of this case is a competitive forces analysis of a specialty retail company. Secondary issues examined include choosing an appropriate competitive strategy to deliver a unique value proposition to customer. Students should develop a more in-depth understanding of the impact of external factors and the underlying drivers that affect competitive control and profitability, and learn how to develop strategy in light of these external factors. The case has a difficulty level of three and up, making it appropriate for junior level courses in management information systems, marketing strategy or business strategy. The case is designed to be taught in one or two class sessions and should require approximately 2-3 hours of outside preparation for students, primarily reviewing the case and reading articles related to the competitive forces framework.

CASE SYNOPSIS

The Big Dog Running Company is a running specialty store operating in the highly competitive and growing running shoe and apparel retail industry. In this case, students analyze the specialty running store industry using Porter's Competitive Forces framework, and assess trends in the industry that affect profitability. Based on the analysis, students evaluate and select one of Porter's generic strategies that will enable the company to gain sustainable competitive advantage in the industry. Examining the structure of an industry and the competitive forces that influence profitability will help students develop an understanding of the impact of external factors and the underlying drivers that affect competitive control and profitability.

INSTRUCTORS' NOTES

Case Learning Objectives

The primary goal of this case is for students to learn how to apply Porter's Five Forces framework and understand how external forces affect profitability in an industry. A secondary goal is for students to learn how a company can strategically position itself in an industry by leveraging technology and customer-centric strategies to gain and sustain competitive advantage. The case uses a real-world company for students to evaluate and identify current marketing and

TATA STARBUCKS: HOW TO BREW A SUSTAINABLE BLEND FOR INDIA INSTRUCTOR'S NOTES

Dev Das, Pace University
Alan B. Eisner, Pace University
Helaine J. Korn, Baruch College, CUNY

CASE DESCRIPTION

This case is primarily intended for use in the corporate strategy section of a business policy or competitive strategy course. It can be used as an overview of the many decisions and actions that an organization has to undertake to sustain a competitive advantage. This case can also be used to augment discussions of strategic analysis, specifically both internal and external environmental analysis and strategic formulation.

The case is rich enough for advanced and graduate students, and has been developed in a manner that will allow students to diagnose the root(s) of the company's issue(s) as detailed in the case, and then form opinions and suggestions for any strategy that the company should pursue. In doing this, students should consider the activities, history, and goals of the company as presented.

It would be effective at the business strategy level, especially, to discuss the implications of industry life cycles, and at the corporate strategy level to discuss implications of diversification. The case also lends itself to discussions of strategic implementation and the effect of leadership on innovation, especially when trying to maintain a mature brand.

CASE SYNOPSIS

Starbucks entered the Indian market in October 2012 by forming a 50:50 joint venture with the Tata Group. The Indian Café market offered a lot of potential for the new Tata Starbucks alliance. While India was a nation known for its tea drinkers, sipping coffee and socializing at coffee shops was becoming increasingly popular. Domestic consumption of coffee had risen up 80% in the past decade.

The joint venture appeared to be at the crossroads of an important strategic decision. It could either revert to a plan to grow its store count aggressively much like it did in the US. It is possible that this was the original intent. After all, the initial launch pricing had been set to be competitive with Café Coffee Day's (CCD) pricing (coffee drinks available for as low as Rs 100¹). Alternately, it could choose to embrace a premium-priced, niche approach similar to the one it had used successfully in other Asian countries like Japan and China. The premium offering would then cater to an older, business elite with higher spending power. This would result in less rapid growth with a cherry-picked list of high profile, business-friendly locations that could also allow it to build a premium brand with premium pricing.

Would Starbucks and Tata under Davda's leadership finally be able to crack the code for sustained success in the competitive and complex Indian market? While Davda appeared proud

¹ Assumed 50 Rs = 1 US Dollar

INSTRUCTORS' NOTE

UTILIZING CURRENCY SWAPS TO HEDGE RISK AT SLC

Benjamin L. Dow III, Southeast Missouri State University
David Kunz, Southeast Missouri State University

CASE DESCRIPTION

The primary subject matter of this case is the utilization of currency swaps to reduce long-term currency exposure. Secondary issues examined include counter-party risk and exploiting a comparative advantage. The case requires students to have an introductory knowledge of accounting, statistics, finance and international business thus the case has a difficulty level of four (senior level) or higher. The case is designed to be taught in one class session of approximately 3 hours and is expected to require 3-4 hours of preparation time from the students.

CASE SYNOPSIS

St. Louis Chemical (SLC) is a regional chemical distributor, headquartered in St. Louis. Don Williams, the President and primary owner, began SLC ten years ago after a successful career in chemical sales and marketing. The company has gradually expanded its product line and network of manufactures. Five years ago, SLC completed a joint venture with a German chemical distributor that included the option purchase the remaining 49% interest in the foreign subsidiary at a predetermined price. SLC is currently considering whether to exercise the option and more specifically, how to finance the debt needed to complete the purchase and reduce the additional currency risk that would accompany the conversion of the joint venture to a wholly owned subsidiary.

CASE OVERVIEW

St. Louis Chemical (SLC) is a regional chemical distributor, headquartered in St. Louis. Don Williams, the President and primary owner, began SLC ten years ago after a successful career in chemical sales and marketing. The company reported small losses during its first two years of operation but has since reported eight consecutive years of increasing sales and profits. During the first week of 2014, Williams was reviewing the financial report prepared by the corporate finance division concerning the conversion of RMO International from a joint venture to a wholly owned subsidiary. Five years earlier, SLC had closed on a joint venture with Heidelberg regarding RMO International and as a result of the transaction, SLC will now have to make a decision whether to exercise the option to purchase the remaining 49% stake in RMO International or keep the existing joint venture agreement in place.

TIMBERLINE ENERGY INC.: VALUE CREATION VS. CORPORATE WELFARE

Stephen C. Henry, SUNY Plattsburgh

CASE DESCRIPTION

The case of Timberline Energy is designed to encourage students to think about an investment decision in the context of value creation. Is the proposed wind-energy project a value-creating investment? Under what circumstances will it be a good investment? Who benefits? Who bears the costs? And what are the implications for public policy?

The case is aimed at MBA or advanced undergraduate students of finance who are well-versed in the process of making capital investment decisions. It is designed to be taught in a single 75-minute class period, after 3-4 hours of student preparation. The firms, individuals, and projects described are fictitious, though they are based upon a composite of real-world entities.

CASE SYNOPSIS

Over the past few years, an increase in public awareness and concern over sustainability, combined with a sharp runup in energy prices, has made the development of renewable energy sources a top priority for many private- and public-sector entities. Energy companies are tempted by the prospect of profitable new markets, and policymakers are thrilled by the promise of creating "green" jobs for their constituents. Indeed, the potential economic and environmental benefits of such development are undeniable. However, when politics are injected into the financial decision-making process, less-than-desirable outcomes can occur.

Timothy Albright is the founder and strong-willed CEO of Timberline Energy, a Midwestern developer of wind energy installations ("wind farms"). In early 2014, Albright is faced with a potential project that carries with it both new obstacles and new opportunities. With more than a decade of successful wind farm development to his credit, Albright is confident of his ability to navigate this new environment. However, a chance encounter with an elected official and an economics professor casts his investment decision in a new light.

SUGGESTED ASSIGNMENT QUESTIONS

1. Analyze the proposed wind farm investment, first without regard to the government subsidy.
 - a. Estimate the cost of capital appropriate for this project.
 - b. Estimate the cash flows incremental to this project.
 - c. Is the project expected to create economic value? How much? Would you recommend that Timberline pursue the project if there were no government participation?

ACCOUNTING ISSUES RELATED TO ACCEPTING BITCOINS

Andrew Gross, Southern Illinois University Edwardsville
Jamie Hoelscher, Southern Illinois University Edwardsville
Brad Reed, Southern Illinois University Edwardsville

CASE DESCRIPTION

This case explores accounting issues related to Overstock.com's recent decision to accept Bitcoins as payment from customers. Students examine the potential financial accounting & reporting issues related to accepting Bitcoins. Issues examined include: (1) the proper classification of Bitcoins on the balance sheet, (2) recognizing changes in value of Bitcoins after they are received. Due to the new and unique nature of Bitcoins, there is no formal accounting guidance on how to report Bitcoins. Due to the lack of specific guidance, students must use critical thinking skills and reasoning by analogy to come to reasonable conclusions. Additionally, due to the new nature of electronic currency, the case presents a good forum for a discussion of the need for broad accounting principles and concept statements. Passages from the Accounting Standards Codification as well as recent court cases provide support for conclusions. The student will produce a memo presenting an analysis of issues related to reporting Bitcoins in the financial statements. This case is appropriate for a senior or graduate level financial accounting course. The difficulty of this case is a 3/5.

CASE SYNOPSIS

Bitcoins are a new and much discussed type of electronic currency. As the popularity of Bitcoin has grown, many companies have made strategic decisions to accept Bitcoins as payment from customers as a way to attract new customers. While a decision to accept Bitcoins may be a good strategic decision, it presents some potentially significant accounting issues that need to be analyzed and resolved in order for a company's financial statements to not be misleading.

The student is put in the place of a junior accountant at Overstock.com. Overstock.com recently decided to accept Bitcoin's as payment. Currently Overstock.com immediately converts the Bitcoins they receive into U.S. Dollars. The CFO of Overstock.com thinks that it is possible that in the future.

INSTRUCTORS' NOTES

Questions:

1. What are the definitions of Cash and Cash Equivalents provided in the Accounting Standards Codification? Do Bitcoins fit the definition of Cash or Cash Equivalents.

DESIGN PROTOTYPES INC. PROJECT MANAGEMENT (C): WHEN MANAGEMENT DECIDES TO SHORTEN A PROJECT SCHEDULE

Patricia A. Lapoint, McMurry University
Carrol R. Haggard, Fort Hays State University

CASE DESCRIPTION

The primary subject matter of this case concerns project management. A secondary issue examined is team politics. This case can be used in Project Management, Operations Management, or Quality Management courses. The case has a difficulty level of four. The case is designed to be taught in two class hours and is expected to require four hours of outside preparation by students.

CASE SYNOPSIS

After 10 years at Design Prototypes, Inc., Raef Conley is leading his first major project team. Raef has assembled a highly qualified, diverse yet cohesive team and has the full support of his boss on the project, the regional Electrical Engineering (EE) Director, Jonathon Wright. It has been almost 6 months since the Alpha C306 project was green lighted by top management. Raef and other members of the project team have met several times during those 6 months to track the progress of the project activities and from Raef's perspective the team works well together and is still highly motivated.

Initially, the project was envisioned as taking a year and a half (548 days) to complete. However, Raef and his team had developed a Work Breakdown Schedule (WBS) that projected completion in 515 days, giving the team 33 days of slack time. Developing a 515 day plan was a very fortunate decision, as at this point the project is in the concluding stage of activity K (product testing) and due to unforeseen delays the 33 days of slack time have been expended. Thus the team is using the 515 day WBS for the just under one year remaining to complete the project. Top management is requesting that the project be shorted by a month (480 day schedule) or preferably two months (450 day schedule). In addition, the VP of Engineering's son, Simon, has been added as a team member. Simon, who has been with the company only 2 years and lacks technical qualifications, is attempting to use the project as a way to demonstrate his value to upper management. Therefore, Simon's agenda is very different from that of the other team members, creating a source of conflict. The case revolves around the questions of: Can the team develop workable shortened time schedules for completing the project in 480 and 450 days? Are the added costs of reducing the schedule economically sound? How do Raef and the other team members cope with the late addition of a divisive, politically connected team member?

JUHEL NIGERIA LIMITED

INSTRUCTOR'S NOTE

Basil Okoli, Baze University

CASE OVERVIEW

This case challenges students to develop alternatives for (within the next 12 months) very substantially increasing the revenues of a pharmaceutical company in Nigeria called Juhel Nigeria, Ltd. The case is appropriate for senior-level undergraduates as well as students in MBA and Executive Development programs. It is designed to be taught in a one hour and a half class session, and is likely to require at least a couple hours of preparation by students.

CASE SYNOPSIS

Dr. Ifeanyi Okoye is the founder and promoter of Juhel Nigeria, Ltd., a pharmaceutical manufacturer and marketer in Nigeria. At its inception, the company focused on manufacturing and selling pharmaceuticals in Eastern Nigeria; now, however, the company sells its pharmaceutical products not only in Eastern Nigeria but all across Nigeria. While the company is already believed to be one of the top five pharmaceutical manufacturers in Nigeria, Dr. Okoye is eager to dramatically increase the pharmaceuticals-related sales and revenues of the company.

Additional data and information in the case include:

- 1. Regarding Nigeria: Historical overview, a sample of recent demographic statistics from the World Bank, (and for benchmarking purposes, comparable statistics for the United States), plus information on the economy of Nigeria.*
- 2. Regarding the company: Business model, current marketing strategy, current performance, and numerous factors impacting that performance.*
- 3. Additional information: Information on the pharmaceutical-related activities and behaviors of members of the market the company has targeted, information about competing products and companies, and information about the pharmaceutical industry in Nigeria.*

INSTRUCTOR'S NOTE

As indicated in the case, the challenge faced by Mr. Ben Odu is to provide the founder of Juhel Nigeria Ltd with suggestions on how to substantially grow (within the next 12 months) the business. As regards lessons and/or information students can learn from this case, at least the following 4 points can be made:

- 1) The extent to which models and concepts developed economies can apply in less-developed economies such as Nigeria.

RUNNING WITH THE BIG DOGS (PART B): GROWTH THROUGH STRATEGIC POSITIONING AT BIG DOG RUNNING COMPANY

Jennifer P. Pitts, Columbus State University
Robin L. Snipes, Columbus State University

CASE DESCRIPTION

The primary subject matters of this case are (1) choosing an appropriate growth strategy and (2) leveraging technology and social media to build customer relationships and deliver a unique value proposition to customers. Students should develop a more in-depth understanding of how to strategically position a company by developing market-specific strategies and effectively using technology to gain sustainable competitive advantage. The case has a difficulty level of three and up, making it appropriate for junior level courses in management information systems, marketing strategy or business strategy. The case is designed to be taught in one or two class sessions and should require approximately 2-3 hours of outside preparation for students, primarily reviewing the case and reading articles related to the competitive forces framework. This case can be used as a follow-up to the Part A case or as a stand-alone case focused on strategic positioning using technology-based initiatives.

CASE SYNOPSIS

The Big Dog Running Company is a running specialty store operating in the highly competitive and growing running shoe and apparel retail industry. The company started in late 2010 in the middle of an economic recession and against formidable odds in an industry dominated by large retailers and price competitive Internet-based companies. Based on an external market analysis, students evaluate and "tweak" a competitive strategy for a retail location that is not currently successful. Students will also recommend one of Ansoff's generic Product-Market Growth strategies to enable the company to continue to grow. Students assess the company's strategies and tactics to identify and understand how the company continues to deliver a unique value proposition to their customers in other distinct market locations.

INSTRUCTORS' NOTES

Case Learning Objectives

The primary goal of this case is for students to learn how a company can strategically position itself in an industry by leveraging technology and customer-centric strategies to gain and sustain competitive advantage. The case uses a real-world company for students to evaluate and identify current marketing and technology strategies and make recommendations for the future based on their analysis. This case explores key topics that companies must consider in today's business environment, making it appropriate for courses in management information systems, marketing or management strategy.

INSTRUCTORS' NOTE

THE AMERICAN WHISKEY RENAISSANCE: THE REBIRTH OF AN AMERICAN SPIRIT

Charles A. Rarick, Purdue University Calumet
Claudia C. Mich, Purdue University Calumet

CASE DESCRIPTION

The primary subject matter of this case involves the rise of the American whiskey industry after decades of stagnation and the sustainability of the industry's popularity. Secondary issues examined include globalization and ethical concerns. The case has a difficulty level appropriate for junior level students. The case is designed to be taught in one class hour and is expected to require three hours of preparation by students.

CASE SYNOPSIS

American made whiskey is once again a hot product, especially in the premium priced segment of the market. Fueled in part by the popularity of American movies and television shows, along with changing tastes and preferences, the American whiskey industry is experiencing a boom in sales. American whiskey is not only popular among drinkers in the United States, but international sales are exceeding all expectations. The case looks at the rebirth of this American industry and its prospects for the future.

With soaring demand for American whiskey the future looks bright for a number of American of distillers. Increased demand and increased profits have caused a number of American whiskey producers to begin to expand production capacity. After a few lost decades American whiskey is once again a hot product, both domestically and internationally. This case asks students to analyze why the industry has suddenly become once again successful and to chart a strategy for the industry to remain a popular spirited drink. The case also allows for the exploration of ethical issues in the promotion (including that funded by the federal government) of an export that has potential harmful health effects. The case attempts to incorporate multimedia elements with hyperlinks to videos concerning history, whiskey making, and commercials to enhance the case and make it more interesting to students.

TARGET AUDIENCE AND TEACHING STRATEGY FOR THE CASE

This case can be used in a number of courses including marketing, international business, strategic management, an introduction to business class, and others. The primary audience for the case is an undergraduate course, however, the case is flexible enough to serve other purposes. The case can be taught in-class or assigned as a group project. It would be helpful to require students to do some additional research into the whiskey industry, however, the case can stand alone without this additional research. Students should be encouraged to think of the future of the

UNUSED SERVICES AT GET FIT GYM

Dana Schwieger, Southeast Missouri State University
James Ricks, Southeast Missouri State University

CASE DESCRIPTION

The case describes the implementation and lack of member acceptance of virtually-led classes at a moderate sized fitness facility. The primary issue of the case is the lack of user acceptance and the steps that can be taken now to turn a struggling investment around and eventually into a competitive advantage. Students should have an introductory level understanding of business strategy, marketing, and general business issues. The case is primarily designed for junior or senior-level undergraduate students majoring in marketing or management and has a difficulty level of three or higher. The case is designed to be taught in less than 1 class hour and is expected to require approximately 2 hours of outside preparation by students.

CASE SYNOPSIS

The case tells the story of Get Fit Gym, a fitness facility in an area housing approximately 67,000 people. The facility implemented virtual fitness class programming to phase instructor led fitness classes out while continuing to provide similar services as their competition. The project was implemented under the direction of the facility manager in reaction to corporate budget cuts with no input from affected stakeholders nor plan for helping customers to embrace the classes. Now that the investment has been made, the manager needs to start crafting a plan to turn their virtual class programming into a competitive advantage and prevent similar situations from occurring in the future.

RECOMMENDATIONS FOR TEACHING APPROACHES

The case can be taught from multiple perspectives in several difference courses such as upper level marketing, business strategy, or health management. Case coverage should take approximately 45 minutes of course time. Senior level students may be asked to analyze and write up the case using a case analysis template such as:

- Background
- Main Problem
- Minor Problems (stemming from main problem)
- Possible Solutions
- Recommended Solution and Implementation

A series of questions may be provided to junior level students such as the following.

1. Describe the one main problem that has created the current situation? Explain why this problem occurred?

Get Fit Gym did not use proper project management practices in implementing virtual classes. The project management process begins with a project initiation phase. Once a project is

DR SOLAR

Joette Wisnieski, Indiana University of PA

INSTRUCTOR'S NOTES

CASE DESCRIPTION

This case focuses on a young entrepreneur pondering whether or not to start his own business. This case is useful in an entrepreneurship class as it contains most parts of a business plan and allows students to work up the numbers and determine whether to proceed or not. In addition, this case could be used in a strategy class or a technology management class.

Some of the information and original research was done as a Small Business Institute Case as a feasibility study for the entrepreneur. The entrepreneur decided not to pursue the business.

This case would be useful with junior level or senior level courses. The pertinent points can be easily covered in a one hour period and depending on how much emphasis the instructor wants to put on the numbers would require probably 1-3 hours of outside class work preparation.

The case provides enough information for the students to do their own feasibility study. It would also lend itself to students doing a comparison in their own state.

The students can be assigned to research both their own state incentives and alternative energy sources along with the current state of solar power something always changing.

CASE SYNOPSIS

This is a story of a young man not far out of college considering starting his own business. The idea of solar energy given fluctuating gasoline and gas prices along with the fact that solar energy is considered clean and environmentally friendly makes it an attractive industry to consider.

Several pieces of the feasibility study are there but there are some notable exceptions such as marketing. Students should be able to identify what pieces of information are still missing and provide suggestions to fill in the gaps. A fairly robust analysis of the solar industry was provided, but it is an industry that is constantly changing so students could be asked to research where that industry is now. Other alternative energies are not really discussed either.

Some costs are provided so students could also be asked to work up some numbers. Also two different business models are presented but nothing firm is decided about which would be better. Numbers for both models could be worked up.

INSTRUCTORS' NOTE

STARTUP PRODUCTION PLANNING UNDER FUNDING CONSTRAINTS

Dennis Zocco, University of San Diego

CASE DESCRIPTION

The primary subject matter of this case concerns relationships between three critical decisions facing founders of startups in planning for initial production capacity: space leasing, subcontracting, and cash burn. A startup wind turbine manufacturing company faces these decisions under an initial funding cash constraint as they plan the company's first two years of production capacity. Secondary issues are to understand 1) the elements of a manufacturing facility lease, 2) the rationale and motivations for subcontracting all or a subset of the product's component parts, 3) the financial forecasts necessary to determine the cash burn associated with various levels of production capacity, and 4) the complexities of integrating these decisions and forecasts in developing the optimal initial production capacity for the startup. The case has a difficulty level of four, appropriate for senior level. The case is designed to be taught in three or four class hours, depending on the student proficiency in finance, and is expected to require three hours of outside preparation by students.

CASE SYNOPSIS

WindPower is a wind turbine manufacturing company founded by an American executive from General Electric, an executive from a large German electric utility, and a young Norwegian scientist just graduated from MIT, with a Ph.D. in aeronautical engineering. The two executives bring to the startup a combined \$7 million in cash. The scientist brings with him a patent for a two-blade, flexible housing turbine that will generate an energy efficiency yield higher than any wind turbine on the market. The company has received interest in their wind turbine from wind farms in the U.S. and Europe. However, these farms are reluctant to place orders with the new company without being sure of their production capacity. Therefore, they ask the WindForce founders how many turbines they can produce and sell to them in the next two years. The WindForce founders are now faced with selecting the manufacturing site and size of facility as well as the components that will be produced in-house and will be subcontracted, which in a recursive fashion affect the size of the facility. These decisions need to be made under the constraint of the initial cash available for use in the company and the desire to not only maintain a minimum monthly cash balance but have sufficient cash at the end of the two years to accelerate production beginning in year three. A relational set of financial models are used in the case to facilitate the understanding of how these decisions are inter-related and of the implications of these decisions on cash burn.

INSTRUCTOR NOTES: DINNER OR NO DINNER: A STUDENT LEADERSHIP DECISION

Turner White, Rockhurst University
Craig Sasse, Rockhurst University
Anthony Tocco, Rockhurst University

CASE DESCRIPTION

The primary subject matter of this case concerns leadership, governance and the roles of board members and individual and institutional reputation. Secondary issues examined include stakeholder analysis; conflict management; and decision analysis by the student leaders. The case has a difficulty level of two through five. The case is designed to be taught in 45-75 minutes and is expected to require 30-45 minutes of outside preparation by students.

CASE SYNOPSIS

This case portrays the mismatch between the requirements and expectations of a leadership position and the capabilities of the elected student leader to fulfill the role. The emotional tension that arises when peers don't measure up to expectations or organizational requirements leads to conflict and in this case the conflicts are acute requiring action to protect and enhance the reputations of individuals and a university school of management. The case dramatizes the challenges and choices of the organization's executive leadership board to intervene productively to change the situation, including removing the board president, and still achieve a positive outcome for a high profile event annually hosted by the organization for the entire university community. The stakes are high in this case because the student organization, a business fraternity, has undertaken an annually recurring, highly public event that carries reputation risk for the fraternity, the school of management that hosts the group and the alumni affairs function of the university. The case is a real-time drama of students evaluating a sensitive situation, seeking advice from their chapter faculty adviser, whose role is to facilitate and mentor the organization, developing options for action, and through Socratic questioning helped them select and implement a preferred option. The case offers students an opportunity to project themselves into situations common to student-led organizations that carry similarities to organizational leadership challenges in the professional world.

RECOMMENDATION FOR TEACHING APPROACHES

The two approaches to consider in this case are student teams that engage and discuss the various aspects of the case from an organizational behavior and leadership viewpoint; or, role-playing, which allows the students to adopt the personae of the student characters and the faculty adviser in the case. There is ample room for creativity by the instructor to use the case in either setting. In the option of student teams, students would prepare individually, then come together in teams to formulate a response to the situation from a point of view in the case. In the role-

INSTRUCTOR'S NOTES SPRINKLES CUPCAKES: A CASE STUDY OF CREATING A SUCCESSFUL INTERNATIONALIZATION STRATEGY

Dennis C. Chen, Belmont University
Jeff Overby, Belmont University
Barry L. Padgett, Belmont University
Neda Long, Belmont University
Lauren Hills Mellott, Belmont University
Lauren Vandermark, Belmont University
Nickolette Kennedy, Belmont University
Leah Boone, Belmont University

CASE DESCRIPTION

The primary subject matter of this case concerns developing an internationalization strategy for a growing business, Sprinkles Cupcakes. The business owners, Candace and Charles Nelson have grown their business from one store in 2005 to 17 stores in the US and 1 in the Middle East under a licensing agreement. Their innovations include using the highest quality ingredients (e.g. sweet cream butter, bittersweet Belgian chocolate, pure Madagascar vanilla, fresh bananas, carrots, real strawberries, and natural citrus zests) baked fresh daily in small batches, and the creation of a 24-hour cupcake ATM machine. Questions that students should consider include how should Sprinkles continue to grow their business? What types of internationalization strategy could they consider? Should they focus on domestic growth first? Which countries could they target for growth? What changes if any could/should they make to their business/product when they expand internationally? What considerations should they take into account if licensing or entering wholly owned operations when expanding internationally? The case has a difficulty level appropriate for a junior or senior level course, although it may be used at a first-year graduate level, depending on the amount and complexity of the background information that is assigned. The case requires one hour (if the goal is class discussion only) to three hours (if the instructor's goals involve presentations by individuals or teams of students). This is relevant topic to students studying international business and how to successfully create and implement an internationalization strategy.

HYUNDAI CARD COMPANY: INSTRUCTOR'S NOTE: HYUNDAI CARD COMPANY: STRATEGIC CHALLENGES IN CHANGING ENVIRONMENT

Boram Han, Ewha Womans University
Jeonghwan Lee, Myongji University
Seungho Choi, Ewha Womans University*

CASE DESCRIPTION

The primary subject matter of this case concerns differentiation strategy of Hyundai Card as a late entrance. Secondary issues examine include strategic challenges in changing environment. The case has a difficulty level of two, appropriate for sophomore level. The case is designed to be taught in 2 hours and it expected require 2 hours of outside preparation by students.

CASE SYNOPSIS

This case study examined Korean credit card industry, focusing on the case of Hyundai Card Company. Even though Hyundai Card entered lately into the credit card industry, it rapidly grew. Furthermore, under the hostile condition of overall credit card market, CEO Tae-young Chung took in charge of Hyundai Card and made its' successful restructuring.

Hyundai Card differentiated its services from other competitors by providing different card services based on customer's life style. Based on segmentation Hyundai Card provided the 'alphabet series cards'. For example, 'M' card stands for 'Motor' which provides the benefit related to automobiles. Chung directed Hyundai Card to be a design-oriented company. This innovative design brought a great attention from the public. Moreover, as Hyundai Card focused on differentiation, Hyundai Card implemented aggressive marketing by organizing cultural events. Also, in 2005, Hyundai Card formed a joint venture with GE Capital. By forming this strategic partnership with GE Capital, Hyundai Card raised its capital and obtained GE's advanced risk management and credit management know-how. To emphasize the efficiency of its operation, Chung implemented new human resource practices. To keep Hyundai Card's innovativeness, he developed organizational culture that emphasizes talents, diversity, open communication, and effective decision-making process.

However, in 2012, the Korean government announced the Credit Card Market Structure Improvement Plan, which limits the growth of credit card industry. Moreover, to deter customer's excessive consumption, Korean government encourages the usage of debit card instead of credit cards. In addition, intense competition and imitation of competitors deteriorate Hyundai Card's growth. As the overall market size has been shrunken, the industry members' competition is getting intense. While Hyundai Card's cultural event and market segmentation succeed in grasping customer's attention, competitors imitate its'

ORACLE: STACKING HIGH THROUGH TECHNOLOGY INTEGRATION

Instructor's Note

Myungseon Song, Ewha Womans University

Yoo Jin Jung, Ewha Womans University

Jiwon Oh, Ewha Womans University

Seungho Choi, Ewha Womans University

CASE DESCRIPTION

This case describes how Oracle manages technology integration, one of the post-acquisition issues derived from vigorous acquisitions on multiple product stacks. Specifically, Oracle faces difficulties in managing and integrating acquired companies with respect to technology integration, resulting in problems in product compatibility and security instability. This case provides an overview of Oracle within the software industry. The case can be covered in one class period. Student preparation time of two hours will suffice. The case can be used for the topic of international business and strategy. The case has a difficulty level appropriate to students leveling to juniors in bachelor's degree for business.

CASE SYNOPSIS

In the software industry, merger and acquisitions have been one attractive approach in accelerating technological innovation, since internal development for technology would otherwise require substantial capital investment and time. Under the hypercompetitive software market, establishing a complete and full software stack has become critical for software companies. In "stack war" among major software companies, Oracle has successfully exploited the opportunities and equipped itself with the most expanded stack through acquisitions. This has contributed to strengthening Oracle's core competencies in the IT industry as well as gaining outstanding financial performance for decades.

Although Oracle succeeded in vertically expanding its product stack from application to database, systems, and storage: the so called "Oracle's Red Stack", by implementing vigorous acquisition in multiple product stacks, Oracle faced several difficulties in integrating all the components into one compatible system. Arising problems such as product compatibility and security instability cast doubt on whether Oracle is sufficiently capitalizing on the benefits from acquiring IT vendors with specific functions that Oracle had required. How can Oracle resolve the associated complexity involved in post acquisition integration and maximize its synergy from aggressive acquisitions?

Discussion Questions

1. What are the major success factors of Oracle?

MERGER TALKS GONE AWRY: MARTIN MARIETTA MATERIALS HOSTILE BID FOR VULCAN MATERIALS

Kimberley Kinsley, University of Mary Washington
Woodrow Richardson, University of Mary Washington
Kenneth Machande, University of Mary Washington

CASE DESCRIPTION

The primary subject matter of this concerns the legal use and interpretation of Non-Disclosure Agreements (NDA) and Joint Defense and Confidentiality Agreement (JDA) executed by the companies when they were on good terms. Secondary issues examined include proxy fights, hostile takeovers, and the aggregates industry dynamics. The case has a difficulty level appropriate to senior-level undergraduates or first year MBA students. The case designed for the business law courses is designed to be taught in a single 75-minute class period and requires no more than 2 hours of outside preparation by students.

CASE SYNOPSIS

In May 2012, Lynne Davis, an extremely small investor in Vulcan Materials, was faced with a proxy vote on a hostile takeover offer from Martin Marietta Materials. Vulcan and Martin Marietta were number one and two respectively in the U.S. aggregates (sand, rock, gravel) industry. They had entered into friendly merger negotiations, but the talks broke down in June of 2011. In December 2011, Martin made an unsolicited exchange offer of 0.50 shares of its stock for each share of Vulcan's stock, and litigation from both companies soon ensued. By February 2012, both companies initiated lawsuits, with some shareholders doing the same. Lynne had followed the litigation and reviewed the exchange offer but was undecided whether to vote her proxy for 4 new directors proposed by Martin Marietta or with Vulcan's nominees. As the June 2012 meeting approached, Lynne tried to sort through the myriad claims to reach her decision.

The case describes the argument of each party in interpreting these confidentiality agreements. As shareholders, students must decide whether Martin Marietta's use, disclosure and interpretation of the agreements were legally valid. Information is provided to permit students to assess the perspectives and motives of the respective arguments asserted by the parties. Students can apply law to the dispute to determine a likely outcome of the litigation. The instructor, armed with knowledge of the actual court holding, can use the Socratic Method to lead the students to what the court held. Conversely, students can discuss ways that the companies could have proceeded to avoid litigation. Students can reflect on the perspective of each stakeholder to assess whether the role of business ethics is relevant to the dispute. Students can also explore the role of corporate counsel in shaping business agreements.