



Accounting

Ashish Interbuild: Finding the Perfect Control System - New!

Ashish Interbuild Private Limited (AIPL) was a mid-sized founder-driven turnkey fit-out firm based in India. The firm executed prestigious fit-out projects across the country, and it had been making steady progress every year since its founding. Faced with an increasing workload, Ashish Thakkar, the founder and managing director, had decided to change the firm's operating model from an owner-led model to one that was people- and process-driven. To manage the transition smoothly, he had to decide on the most appropriate management control model for the firm. The two management control models proposed to Thakkar stood in stark contrast to each other, each with its own strengths. It was crucial for Thakkar to select the appropriate control fit for AIPL neither too tight nor too loose. An inappropriate model could lead to chaos, employee dissatisfaction, financial loss, a damaged firm reputation, and even potential bankruptcy. Although there were good reasons to pursue either of the two proposed alternatives, it was vital to determine which control system was best suited to the firm.

Identifying Industries through Financial Statement Analysis: Pakistan 2017 - New!

This exercise provides the financial data of eight major companies operating in Pakistan in 2019 and listed on the Pakistan Stock Exchange. It also provides a list of eight of the country's main industries. Identify which company operated within which industry to test your understanding of how a company's financial data can be specific to a particular industry. Using only financial figures, can you identify within which industry each company operated?

Haitong: Accounting in Securities Margin Financing - New!

In November 2020, the owner of Tranquility by Jen Candle Company located in Canmore, Alberta, Canada, was reviewing her company's financial performance for its third fiscal year. The company was a candle manufacturer located in Canmore, Alberta, Canada. The owner had gathered the company's

statement of financial position for fiscal year 2018–19, the list of cash receipts and disbursements for 2019–20, and various related miscellaneous information. Her task was to record all necessary accounting transactions for the current fiscal year, ending October 31, 2020.

Wirecard: The Downfall of a German Fintech Star - New!

Wirecard was a German fintech company, member of the DAX30, that provided payment processing and related services. Wirecard had enjoyed large growth rates over the years and most investors and analysts were enthusiastic about the company's prospects. Wirecard's business model was not easy to understand for outsiders, and the companies financials often lacked the necessary details to fully comprehend the company's dealings. Throughout the years, Wirecard had been subject to allegations of fraud, including money-laundering allegations and accounting-fraud allegations, among others. However, up until spring 2020, Wirecard was able to reject these claims. In June 2020, investors and the public learn the truth about Germany's digital darling: a major part of Wirecard's business was fraudulent, and a sum of 1.9 billion, supposedly held in trust accounts in the Philippines, is non-existent. James Freis, who had just joined Wirecard's Management Board, finds himself interim CEO and is trying to understand how this seemingly massive fraud could have gone undetected for so long, and why it began in the first place.



Entrepreneurship

SalonScale: Start-Up Customer Relationship Strategies for Niche Market Growth - New!

Alicia Soulier, owner of Capelli Salon Studio, a hair salon in Saskatoon, Saskatchewan, has developed an application (app) that can help save hair salons thousands of dollars per month in hair colour costs. However, she is struggling to recruit enough subscribers to her new software as a service (SaaS) company, SalonScale. With the diversion of her attention from her hair salon to the app threatening her core business, Soulier must soon decide on a customer acquisition strategy.

ServiceMandi: Corporate Entrepreneurship at Ashok Leyland - New!

Ashok Leyland (AL) has been a good performer in the commercial vehicle (CV) industry in India, and has emerged as a leading player in the global CV industry. It has done well to survive and grow in a cyclical industry and has overcome many recessions and downturns in the nearly 70 years of its existence. The case describes the efforts of AL in conceptualizing and launching a new initiative called ServiceMandi to garner a greater share of the aftersales service part of the value chain, thus taking AL into a market that was historically dominated by the unorganized sector. The SM initiative comes with its own set of rewards and challenges and confronts AL with tradeoffs whose resolutions are not so obvious. This case presents an insight into the conceptualization of the SM initiative, the approach followed by AL in converting the SM concept into reality, and the progress made so far with this initiative. The case also presents the potential directions that this initiative can take in the future and provides an opportunity for students to think through the various options in terms of the pros and cons and recommend a course of action for AL.

Hola, Bandida: Launching a Socially Responsible Beverage Brand - New!

Megan Méza is a half-Mexican female entrepreneur who quit her high-paying job in marketing to launch Bandida, a cold-brew horchata beverage brand. As a social enterprise, Bandida aims to manufacture its product using only partners that are women and people of color. Méza soon struggles with issues of

cultural identity and ponders whether she can launch her product if she hasn't met all of her social goals. As Méza strategizes how to break into the saturated and competitive beverage industry, she must determine how to extend Bandida's shelf-life and manufacture it in larger quantities.

uBiome - New!

uBiome provided clinical tests that sequenced the DNA of human microbiome samples, providing data on health conditions directly to consumers or to prescribing physicians. Founded in 2012, the San Francisco-based startup raised \$105 million from top-tier venture capital firms and recruited prominent biotech executives and scientists as board members and advisors. In April 2019, the FBI raided uBiome's offices to investigate claims that the company had repeatedly billed individuals without their consent to meet aggressive revenue targets. uBiome's cofounders/co-CEOs resigned soon afterward. The company declared bankruptcy later that year after a board committee concluded that management had indeed pursued policies of questionable legality, including improper insurance billing practices, improper use of a telemedicine physician network, overly aggressive marketing tactics, and the presentation of misleading information in fundraising pitches.



Finance

The Holcim Acquisition: Cementing SMC's Leadership in the Philippines - New!

In May 2019, a retail investor in the Philippines had to decide whether or not to immediately sell his shares in Holcim Philippines, Inc (HPI). The San Miguel Corporation had just announced the acquisition of around 86 per cent controlling interest in HPI. The price of HPI had increased considerably in the months leading up to the acquisition announcement, and this investor was anticipating a large gain. Now, he needed to run a fair value estimate of HPI's price using both the capital-asset-pricing-model-based discounted cash flow method and the comparable multiples method in order to decide what to do: Should he sell his shares at the prevailing market price, wait until the future potential tender offer, or hold his shares indefinitely?

Pan-China Consulting Services: Assessing Future Directions - New!

In February 2020, Pan-China Consulting Services Co. Ltd. (Pan-China) was entering its third decade in operation. Pan-China's founder was reviewing the firm's evolution and discussing several key opportunities with his team. Over the previous two decades, the company had shown solid performance in providing financial and capital markets advice to over 200 companies. It had generated strong returns for its key investors, who ensured that every deal was financially secured by the company's auditing, financial, and consulting expertise. However, the founder and his two senior advisers had to make some decisions. Should Pan-China participate in a new round of private placement investment? Should it consider investing in a second opportunity? Which fund issuance would be the best fit for Pan-China? Was its consulting and investment business model sustainable?

Alpha Architect: Is Momentum Losing Steam? - New!

The case explores the momentum investment strategy of AlphaArchitect, a boutique asset management firm. The protagonist, Wes Grey the CEO of AlphaArchitect, is preparing a potential client presentation for Lochen Capital, a multi-family office. Lochen has traditionally focused on value-investing and as a result the presentation needs to compare and contrast the two styles. The case introduces students to the

simplest of quantitative investing strategies, momentum. Additionally, students explore AlphaArchitect's approach to implementing the theoretical momentum strategy in practice through their ETF product.

Squeezed: Citron Capital Shorts GameStop - New!

The case examines the short selling of GameStop by hedge fund Citron Capital. The valuation case for short selling GameStop is explored, along with the actual market mechanics of short selling a stock (i.e., rebate rates, securities lending collateral, and loan recalls). In addition to the costs, additional risks of short selling, including the potential for a short squeeze, are introduced.

Próspera: Partnering for Economic Development in Honduras - New!

Erick A. Brimen's vision was on the verge of reality. As CEO of Próspera LLC, an economic development platform based in Washington, DC, he had devoted years to fostering efforts to bring economic development and stability to a small region in Honduras. He had worked with government officials, scholars of economics and law, and local residents to develop a zone for employment and economic development (in Spanish, zona de empleo y desarrollo económico, or ZEDE). ZEDEs were similar to special economic zones (SEZs), which typically relied on tax and industry incentives to attract foreign direct investment. ZEDEs took it one step further. Through changes to the Honduran Constitution, ZEDEs had semiautonomous governance that allowed them to establish their own laws, taxes, courts, utilities, infrastructure, and even security forces. For Brimen, the governance model was key to reducing risk in the investment. And it offered a way to address what he and many others believed was the fundamental issue that kept people in poverty—the lack of better-paying jobs. At last, Próspera ZEDE's public launch was scheduled for May 2020, as Próspera prepared to close with investors for series A funding. The funding would support its first major project within the ZEDE, called Próspera Village. Yet just as Próspera was about to close on the series A funding, the COVID-19 pandemic arrived. In addition to the human tragedy, supply chains were severed and markets reacted. Investors were nervous as businesses looked to relocate or diversify supply chains out of Asia. How would investors respond to this innovative business model in a developing economy during this time of uncertainty?



General Management and Strategy

Amazon in China - New!

Amazon.com Inc. (Amazon), the Seattle-based e-commerce giant, leaped into China with a buyout of Joyo.com Limited, China's largest online book, music, and video retailer, in 2004. Amazon had the ambition of becoming the dominant online retailer in China by capitalizing on its globally recognized brand, cutting-edge technologies, and advanced business model and philosophy. In the following years, China's e-commerce industry experienced exponential growth, representing a golden opportunity for technology firms. For Amazon, however, many challenges started to surface, including intense competition from Alibaba Group Holding Limited and JD.com Inc., which limited Amazon's growth. In 2018, as China's e-commerce industry quickly became one of the world's largest, Amazon had to determine what its next steps should be.

Sasol Fuel Retail Franchise: Contextualizing Entrepreneurship's Role in Women Empowerment - New!

In 2018, the owner of a Sasol Limited (Sasol) fuel retail franchise in Pretoria, South Africa, was facing the challenge of how to continue growing her business by retaining her existing customers and offering the products and services they expected. A woman entrepreneur in a male-dominated industry, the franchisee had worked her way up the corporate ladder in the financial services industry and, after being retrenched from her position at a bank, had purchased a fuelling station. She now wanted to gather information on her customers' needs in order to make an informed decision about how to scale the service offerings at her site to increase revenue, but she was unsure as to how to go about gathering this information. Various brands in the service station industry had seen decreased customer visits, and in this competitive environment, it was important to increase her efforts in building loyalty among her service station's customers.

HP Inc.: Poised to Lead in 3D Printing? - New!

In April 2020, the interim president of the 3D printing and digital manufacturing business of HP Inc. was weighing his options in resolving three managerial dilemmas: (1) How should HP promote technology

awareness among industrial customers? (2) How should HP scale up its production of 3D printers? (3) How could HP promote shorter technology adoption cycles among industrial customers?

Sydney Opera House: Creating a Masterpiece - New!

The Sydney Opera House, an iconic architectural landmark and United Nations Educational, Scientific, and Cultural Organization World Heritage Site, was officially opened in 1973. The project cost AU\$102 million and took 14 years to complete—AU\$95 million and 10 years more than originally estimated. The challenges with the construction of the opera house included a brilliant and visionary architect who lacked project management experience, team collapse due to misalignment, bureaucratic and political issues that hindered work, and a rush to begin construction without proper planning. What could have been done at crucial crossroads to facilitate the project? What could today's project managers learn for future construction?

Ecobank Ghana: Change Management in an Acquisition - New!

Ecobank Ghana had branches in every region of Ghana and wanted to expand its client base to include more small and medium enterprises. At the end of 2011, Ecobank Transnational Incorporated, Ecobank Ghana's parent company, acquired the Trust Bank Ghana Limited, a bank that primarily serviced small businesses, which it planned to merge with Ecobank Ghana through a share swap. Integrating the two banks would involve merging different organizational cultures and operational technologies. The employee appointed as the manager responsible for ensuring a seamless integration of the two banks needed a plan to integrate the staff, standardize the operational systems, and establish a converged culture. How should he prioritize the changes, and what challenges should he anticipate from the merger?

Airbnb During the Covid Pandemic: Stakeholder Capitalism Faces a Critical Test - New!

As the covid pandemic spread in early 2020, global travel ground to a halt. For Airbnb, the San Francisco-based platform for renting accommodations, the impact was both swift and severe as revenues plummeted more than 70% over the prior year. Responding to the sudden downturn was a challenge for CEO Brian Chesky and his leadership team because the firm had adopted a stakeholder model with five key constituents: guests (renters), hosts (landlords), employees, communities and shareholders. While all five groups could benefit in the long-term if the firm succeeded, it was less clear how they should balance the potentially conflicting demands in the short-term particularly given the mounting losses. For example, in the face of travel restrictions, Airbnb could support guests by requiring hosts to refund deposits or could support hosts by allowing them to keep deposits. Similarly, should Airbnb use existing cash to maintain employment levels or downsize to protect capital providers? In the highly uncertain environment that existed in April 2020, Chesky and his team had to make many critical decisions with little precedent and limited information to guide them. As one of the first Silicon Valley unicorns to adopt a stakeholder business model, the world would be watching to see what they did, how they did it, and why.

Roku 2021 - New!

This case is used to explore the strategic concept of look forward, reason back. Roku in 2021 is trying to figure out the future of television and streaming media. Students are asked to provide a vision for television and streaming media (that is, Look Forward) by the middle of the decade, and then reason back to the strategic choices it should take in 2021. Roku is well positioned, but industry and consumer habits are changing quickly, and Roku must decide whether to focus on creating its own exclusive

content, focus on licensing its OS to TV manufacturers, and/or remain the Switzerland of the streaming media world, without competing with content players or TV OEMs



Information Systems

Concentrix Corporation: Analytics to Audit Claims in Customer Management Services - New!

Concentrix Corporation (CNX), a technology enabled global business services organization, supported a transport solutions company with its customer management services. In June 2019, CNX's global customer services operation manager carried out an assessment and found irregularities in the credit claim process for CNX's client. The manager needed to reduce the number of irregularities so that CNX's agents did not create a negative experience for the client. Random samples for audit revealed that existing guidelines and control procedures were ineffective in capturing irregularities. What strategy did the manager need to select a sample for audit that could capture the maximum number of irregularities within the allowable audit cost?

The Question of Net Neutrality - New!

For a telecom regulatory authority in a developing country, reducing the digital divide is an important goal, while it maintains net neutrality through the mechanisms it implements or allows to be implemented. The case The Question of Net Neutrality presents the dilemma that the Indian telecom regulator, the TRAI, faces while it decides whether to allow a private firm, Facebook, to launch a zero-rating service. The case is set at the time when Facebook Inc. came up with an offer of launching Internet.org as a zero-rating service. Under this plan, Internet.org (later rebranded as Free Basics) would act as a platform to connect a range of content providers (CPs) through which the hitherto unconnected populations would have access to the internet. However, this access would be limited to the content provided by CPs, who tied up with the Free Basics platform. Presenting a comprehensive history of the net neutrality debate, the case offers views of all the stakeholders called by the regulatory authority to present their perspectives. The stakeholders include the ISPs (internet service providers), CPs, end consumers represented by civil society, the regulatory body itself, and the government. The case brings up the issues related to the digital divide, privacy of consumers, competition, freedom of expression, etc., from the perspective of all the stakeholders.

Osmo: Toy or Learning System?: Identifying a Road to Success - New!

Osmo quickly rose to become one of the top Edtech startups after it was launched by Pramod Sharma and Jerome Scholler in 2013. Their innovative toys employed artificial intelligence to combine physical and virtual playing. During the COVID-19 pandemic, their sales skyrocket as parents desperately search for solutions to engage their children in at-home learning. However, the founders struggle to keep their toys both educational and fun, and discover the organizational structures they had set in place as a nascent venture are no longer working for the rapidly scaling company.

Xiaomi: At a Crossroads - New!

Investors had lost confidence in Chinese smartphone maker Xiaomi. It was once one of the world's most valuable private technology companies, valued at USD45bn after four years of operation. With Xiaomi, founder Lei Jun had created an internet company with an online business model that made tech-driven products with minimal margins. It focused on building value around the phone with products and services. Consumers quickly became fans. In 2014, Xiaomi became China's best-selling smartphone brand and also the world's third largest. Investors anticipated continued growth. But the excitement around the company did not last long. In 2016, Xiaomi's overall smartphone shipments fell 36% from the previous year after a series of supply chain issues. To revive investor confidence, Lei adjusted the company's strategic direction and led a series of internal restructurings. Its long-awaited IPO in 2018 was priced at the bottom of the range and raised USD4.7bn, less than half of its initial target. Worse, six months after the IPO, the company's market capitalization had dropped by half. According to some analysts, the company had been overhyped and Xiaomi was just a hardware company. But the image of Xiaomi as a value-for-money brand stuck. Some even gave it the nickname assembly house. What could Xiaomi do to revive the confidence of investors?

Huobi Technology: Accounting for Cryptocurrencies as Intangible Assets - Notable!

This case explores the accounting treatment of cryptocurrencies that Huobi Technology Holdings Limited (Huobi Technology, stock code: 1611.HK) had classified as intangible assets. Huobi Technology operated a digital asset (cryptocurrency) trading platform and rendered technology solution services in relation to blockchain. Huobi Technology received a loan in both cash and cryptocurrencies from its parent company, Huobi Global Limited. The cryptocurrencies portion of this loan was recognized as intangible assets by Huobi Technology in its statement of financial position. Such accounting classification also had financial implications across statements of profit or loss and other comprehensive income, statement of cash flows, statement of changes in equity, among others. The case seeks to highlight the accounting standards governing recognition of intangible assets. Through the case, students will grapple with the practical questions of how to develop an accounting policy with regard to cryptocurrencies.



Management Science

Scheduling a Conference - New!

This case uses a mathematician's experience as a first-time organizer for a prestigious conference in Barcelona, Spain, to set the stage for applying optimization methods to scheduling problems. In particular, the case addresses linear optimization with binary variables to map out a speaker schedule. The protagonist, Juana Torres, is given a list of submitted talks, a matrix of restrictions about which talk fits which topics, as well as a number of constraints on individual presenters' schedules. Her goal is to find a speaker schedule which maximizes the attractiveness to the audience without violating any of the constraints. The material includes a spreadsheet template with a basic schedule layout for students to work through.

Business Scents: The Rise of Digital Olfaction - New!

Businesses have lacked robust tools to detect, measure, and manage smells in a scientific way — until now. Two emerging branches of digital olfaction technology — one focused on the digital detection and analysis of different odors, and the other on the digital transmission and re-creation of smells — could potentially revolutionize a range of industries. The authors outline a variety of use cases for olfactory technologies, along with actions businesses can take to capitalize on them.

Tesla and the Future of Autonomous Driving - Notable!

An investor, Janice Zhuk, examines Tesla's quarterly safety data that includes the number of miles it took to register one accident among Tesla cars driving with autopilot versus those without autopilot. The data set is small, so the validity of any statistical analysis may be compromised. The data allow one to run a simple t-test comparison of means. Because of the small sample size, the case invites a discussion on the hypothesis of the regression model, in particular, the normality of the residuals.



Marketing

Polycorp Ltd.: A Pricing Dilemma - New!

In January 2016, the founder and chief executive officer of Polycorp Ltd., near Toronto, Ontario, needed to decide whether to cut prices for products produced by the largest of the company's three divisions, the mining division. Polycorp had become a global leader in providing protective rubber liners for mining mills. The liners were consumable products, thus generating a constant stream of revenue. The company's mining division accounted for almost half of the firm's sales, generated the highest margins for the company, and had the greatest potential for growth. It was also the costliest division to run. But the mining sector was in a downturn, with falling prices for various ores. With excess capacity in the industry, customers demanding price concessions, and competitors pricing aggressively, the founder wondered if Polycorp should alter its current premium pricing strategy for mill liners. Lowering prices would reduce the company's margins, and lower margins would, in turn, limit the firm's planned capital investments, which were needed for the company to sustain its growth and profitability. Could Polycorp sustain its premium pricing tactic in a marketplace that was becoming increasingly challenging?

Kombi Sports Inc.: Staying Ahead of the Curve - New!

In January 2020, Kombi Sports Inc. was at a strategic crossroads in a changing industry. The Montreal-based firm had evolved from a niche provider of alpine performance gloves to a premium Canadian winter apparel brand. Its success could be attributed, at least in part, to its strong collaborative stance and interesting partnerships. However, increasing competition in the industry, particularly among brick-and-mortar retailers, raised questions for Kombi about how and where it should focus its efforts for future growth.

The Challenges of Marketing Budget Preparation in Uncertain Times - New!

Fitzie, a sports and fitness brand that manufactured, marketed, and sold sports and lifestyle footwear and apparel, had been doing relatively well in its Eastern Europe, Middle East, South Asia, and Africa

(EMESAA) region, with double-digit growth for the past two years. However, the business had been affected by the global COVID-19 pandemic, with the business forecast for 2020 reduced by 39 per cent. As a result, Fizzie's global team had reduced the EMESAA region's marketing allocation for 2020 by the same ratio. Archana Roy, the marketing head of Fizzie's EMESAA region, had to present her marketing plan for 2021 to Fizzie's global team at the end of September 2020. What had worked in the past might not yield results for 2021, as significant shifts in consumer behaviour had occurred and different markets moved asymmetrically. It was important to prioritize and align all local stakeholders for strong execution and to ensure that the global team allocated the required marketing budget. Was there a need to reconsider the well-established marketing budget allocation process and, if there was, what should the criteria be for reallocation?

Invento Robotics: Launching Humanoid Robots - New!

Based in Bengaluru, India, Invento Robotics (Invento) was a start-up that manufactured humanoid robots. In October 2017, Invento received a mandate to develop a humanoid robot to welcome India's prime minister and the US president's senior adviser at the Global Entrepreneurship Summit that year in Hyderabad. It was a high-stakes event for Invento; a positive reception to the robots would mean many leads for the company, while a negative response could mar Invento's reputation. While Invento's time had hitherto been spent on research and development, there was pressure for it to now determine an overall marketing strategy. It was imperative that Invento quickly crystallize ideas about its customers, product positioning, branding, pricing, distribution channels, and promotions.

Zenxin Organic: From Brick and Mortar to Digital Retail - New!

Set in July 2020, this case talks about ZENXIN Organic (Zenxin) - an organic farming company of fresh produce in Malaysia, and traces its evolution using the brick and mortar retail supply model in a nascent market where customers liked to see and feel fresh produce before purchasing them. Zenxin used a 'Farm to Fork' approach to expand its brick and mortar retail business to become the largest supplier of organic produce in Southeast Asia. The company acquired more farmland to increase supply, widened its produce variety to include a selection of 200 products with affordable price points, established supply partnerships with more than 100 supermarkets, opened 12 brick and mortar retail stores, and an agro-tourism recreation park under its brand name. Zenxin ventured into delivering organic produce online in late 2018, about a year before the advent of the Covid-19 pandemic, which forced millions of consumers to switch to online mode of purchase for their daily needs. While Zenxin was presented with the opportunity of tapping on this demand through its recently launched ecommerce platform, its digital marketing strategy to sell its products was still evolving. The company had implemented an improved ecommerce website, an updated Google My Business profile and social media accounts to build brand awareness and drive online sales, and seen some positive results. However, it was still struggling to build a strong, regular, online customer base. The firm's CEO, Sengyee Tai, wondered how he could further improve on Zenxin's digital marketing and e-commerce marketing strategies to attract more customers.



Organizational Behaviour & Leadership

VCayr: Managing Sexual Harassment - New!

VCayr was a not-for-profit social service organization that connected individuals through its social media platforms and community events. In January 2019, an organizational member and an active project manager at VCayr reported to a friend and board director that she was sexually harassed by another board director at VCayr. The friend and director had to decide how to manage the situation. He was aware of the severity of sexual harassment and the significant harm that it could have on all VCayr members and on the overall organization. Another sexual harassment incident was reported to him one year later by another member of VCayr. The board director had a second chance to rethink his strategies and to weigh in other options in light of the emerging information.

Tracy Edwards and Maiden (A): Background - New!

In 1989, Tracy Edwards, at age 26, led the first all-female crew in the prestigious and grueling 59,264-kilometre (32,000 nautical mile) Whitbread Round the World Race. Edwards had developed a deep love for sailing in general and for the Whitbread Round the World Race in particular. However, she soon found that it was impossible, as a woman, to participate as a fully integrated member of a crew. Hence, she sought to organize an all-female team to compete in the race. She located, bought, and restored an old racing yacht, which eventually was christened Maiden. The idea of a team of women racing in the Whitbread Round the World Race was unthinkable to many men in and around the world of yacht racing, so the backlash was predictable and intense, and the hurdles to successfully complete the race seemed insurmountable. This six-part case series chronicles the myriad challenges faced by Edwards and her colleagues before and during the race, including rampant sexism and misogyny. Each of the six cases sets the stage for the next challenge Edwards has to overcome.

A Cultural Transformation at Southeastern Grocers - New!

When Anthony Hucker, the CEO of Southeastern Grocers (SEG), took over in that role in July 2017, the company was in dire financial and operational condition and was headed towards bankruptcy. SEG, the fifth largest grocery chain in the U.S. in early 2021, operated under Bi-Lo, Fresco e Mas, Harveys, and

Winn-Dixie labels in the Southern U.S. states. Under Hucker's leadership, the company started on a three stage financial and cultural transformation process-"Correcting the Business," "Getting Fit for Purpose," and "Getting Fit for Growth." For Hucker and Chief People Officer Elizabeth Thompson, the path forward to growth and profitability was going to be rooted in a cultural transformation of the company. By January 2021, the company was once again growing and profitable, and employee trust scores had jumped to all-time highs even as the company was navigating the COVID-19 pandemic. The case describes the cultural change process initiated at the company which in three years resulted in the company emerging from bankruptcy, getting awarded Great Place to Work® certification, and on the verge of an IPO in early 2021.

Inclusive Innovation at Mass General Brigham - New!

Massachusetts General Brigham (MGB) Chief Innovation Officer Christopher Coburn had overseen a period of exciting transformation and growth in healthcare innovation at MGB. In November 2019, the health system was the largest recipient of National Institutes of Health (NIH) funding in the world. The Innovation Office sought to capitalize on that funding. Their team aimed to help the organization's 3,505 Principal Investigators translate and commercialize their research, with the goal of both producing revenue and improving patient care. Despite the success of Coburn and the Innovation Office over the last decade, MGB CEO Anne Klibanski and other key stakeholders had a serious concern. Although women comprised approximately 40% of the medical researchers and physicians it employed, the percentage of women participating in innovation activities lagged behind--in some categories, by a ratio of 4:1. Coburn knew that change would require an understanding of the main sources of disparities, the right strategy to address those disparities, and an equally robust execution. How could MGB expand and diversify its community of innovators?

Project Restart: Deciding the Future of English Football - New!

In March 2020, the English Premier League football (soccer) season was suspended partway through due to the COVID-19 pandemic. Two months later the season remained in limbo, with a looming deadline to decide whether to attempt to complete the season or curtail it-and if so, how. These decisions had major implications for a number of key stakeholders, each with their own incentive structures. One key point of contention was whether to temporarily cancel the system of relegation (i.e., demotion) from the league for the bottom teams. This case investigates the process by which a decision was reached, considering the role of historical and social context in shaping the eventual conclusion.

Greenland and the Paris Agreement - New!

Explores the tradeoffs between climate change action and economic development from the perspective of Greenland, a self-governing territory of Denmark. Greenland lacks autonomous decision-making authority in several key international fora, including the United Nations international climate negotiations. The Paris Agreement was a milestone in international climate negotiations, and an important step towards limiting global greenhouse gas emissions. Greenland, as part of wealthy Denmark, would be considered under the Paris Agreement obligations of the European Union and Denmark. The central conflict explored in this case is whether Greenland should participate in the Paris Agreement or request a territorial exclusion from Denmark. The Paris Agreement was widely accepted by the international community, with signatories ranging from the wealthiest nations to the least-developed nations. However, countries are not equally responsible for historical emissions. With a population of approximately 56,000 (90% indigenous Inuit), Greenland has contributed a negligible amount of historic emissions, but is experiencing disproportionate impacts from climate change, including rapid melting of its ice sheet. During the case, Greenland is in the process of nation building. Greenland's economy historically has been dependent on fisheries, but with climate change transforming the landscape, Greenland has an opportunity to pursue economic development by tapping into its abundant natural resources, including minerals, oil, and gas, or

developing other sectors like tourism. This development is seen as the key to Greenland's economic growth and ultimate independence from Denmark. Many in Greenland's government are concerned that joining the Paris Agreement would limit Greenland's ability to achieve economic growth and independence. Others were in favor of participating in the Paris Agreement to demonstrate Greenland's active participation in global efforts against climate change.



Operations Management

Saladstop!: Service Environment and Design - New!

In May 2019, the founder of SaladStop!, a Singapore-headquartered healthy salad chain with locations across Asia, was looking for innovative ways to improve the customer experience at SaladStop! stores worldwide. In six months, the founder was planning to renovate one of his branches in Singapore. This renovation would set a precedent for future outlets in terms of layout and design. The founder was aware of rising customer dissatisfaction caused by some service quality issues. As such, there was an urgent need to find a way to maintain customer interactions at SaladStop! while paying attention to customers' expectations. Should SaladStop! embrace new technologies in the restaurant business, or should it continue to focus on offering a truly authentic customer experience by relying on traditional human touchpoints?

Great Southern Bunk Beds, Inc. - New!

In this case, Matt Shomer, a 30-year-old owner-manager, wants to turn around the operations of Alpharetta, Georgia's, Great Southern Bunk Beds, Inc. (GSBB). This manufacturer of high-quality custom-made beds has been losing money, and Shomer wants to bring it to profitability. He recognizes that because of the strong demand potential and tough competition in the business, expanding GSBB's capacity and marketing reach is vital for the company to reach its potential. Shomer intends to study in detail how an expansion plan could help GSBB become more competitive by simultaneously cutting its costs and expanding its client base.

Coats: Supply Chain Challenges - New!

Coats, the largest thread maker in the world, transformed its business to digital colour measurement so that it could respond better to customer demand in the garment industry for rapid product cycles and more fragmented colour choices. Its embrace of digital colour measurement technologies enabled customers to drive ever shorter fulfilment cycles. But the company faced a monumental challenge in forecasting demand for the wide spectrum of colours and thread types, and it had shifted to an ABC inventory classification model for make-to-stock versus make-to-order products. The question at hand

was whether it should now consolidate some of its high volume make-to-stock manufacturing in an ultra-low-cost location while leaving the make-to-order products close to the customer.

Kitopi: The Brave New World of Cloud Kitchens - New!

The case opens in February 2021 as Mohamad Ballout, co-founder and CEO of Kitopi, a Dubai-based managed cloud kitchen platform, is looking over the company's 2020 results. Propelled by the COVID-19 pandemic, delivery orders had been on the rise globally and dine-in restaurants were more than ever focused on profitability. Against this backdrop, Kitopi had seen high traction in its business and the management needed to decide on which growth opportunities to focus. The case provides an overview of the pain points of the various players in the on-demand food ecosystem -the aggregators, the restaurants and the customers- and lays the ground for the nascent cloud kitchen business worldwide complete with the competitive outlook. The case also provides a detailed overview of how Kitopi structured its kitchens, how the company developed proprietary software to track space utilization and efficiency across its operations, and how it built its supply chain capabilities. While the B2B positioning of the company enables Kitopi to help restaurants expand much faster and in a less costly way, the company is mainly invisible to customers who don't know that their food order is coming from a central kitchen. Also, the company has been witnessing the consolidation of aggregators across its markets. The case puts the reader in Ballout's shoes, who wondered if the company could feasibly continue to own the supply side of the business and retain its position as a primarily B2B company without risking being squeezed out by the aggregators, who owned the customer relationship and data. Should the company focus on building on its currently small B2C arms, consider licensing its tech stack, or be squarely focused on its core business?

Buy Online, Pickup in Store: Evaluating an Omnichannel Intervention in Retail - New!

In October 2018, fashion, wellness, and beauty retailer Sylvarella implemented a Buy Online, Pickup in Store (BOPS) program in an attempt to counteract a sales decline. While BOPS had the potential to meet customer expectations for a seamless order and fulfillment experience, it also posed operational and financial risks. After six months, CEO Sylvia Coparella decided to meet with her vice president (VP) of store operations and VP of e-commerce to evaluate the impact that the program had on their respective departments, as well as the impact to the store overall. Coparella must decide whether to continue the program, continue the program with significant changes, or discontinue the program and instead adopt a different omnichannel retail model.