October 2021

Accounting

EOS Imaging: Revenue Recognition New!

Jane Zhou, an equity analyst at a large asset management firm, was preparing a report on EOS Imaging (EOS), a French medical device company that her firm had invested in. EOS's drastic fall in First Quarter (Q1) 2019 revenue caught Zhou's attention, as the company had maintained a continuous growth record up until 2018. In Q1 2019, EOS only achieved 1 per cent of its Q1 2019 equipment sales revenue. Also, during Q1, EOS made a significant change to its general sales agreement, leading to a corresponding change in revenue recognition timing. Zhou wondered if the revenue slowdown could be mainly attributed to the accounting method change rather than to weakening demand. It was crucial for Zhou to understand the impact of this change and to decide whether she should recommend her portfolio manager to liquidate the firm's position in EOS or not.

"Why I Blew the Whistle": Mauro Botta v. PwC New!

Set in April 2021, this case tells the story of Mauro Botta, a senior manager at PricewaterhouseCoopers (PwC). In 2016, Botta filed a whistleblower claim with the U.S. Securities and Exchange Commission, alleging that PwC had failed to fulfill its obligations to remain independent on several audits dating back to 2012. In 2017, PwC fired Botta. While PwC claimed that the decision had nothing to do with the SEC complaint, Botta believed that the move was retaliatory. In March 2018, he sued PwC for wrongful termination.

One Family Textiles: Stepping Back to Move Forward? New!

This case explores how a family business builds a board that includes independent directors that helps to professionalize and strengthen governance in the company. The case relates to One Family Textiles, an Abu Dhabi-headquartered manufacturer of garments. The company was founded in 1975 by Adnan Kalam and his elder brother Ali Kalam; two Kenyan nationals with Indian roots. The company enjoyed impressive growth, and by the early 1980s had several factories in the South-Asian sub-continent and sold to businesses in Asia, the Middle East, North America, and Europe. By the mid-1990s, members of the second generation joined the family business and pushed Adnan to further professionalize the company and strengthen its governance practices. Accordingly, the family sought the help of consultants and hired experienced senior executives, two of whom (first in 2014, and then in 2018) were appointed as the first independent directors of the advisory board. Over the next two years, the board focused on helping revamp operations and instilling sound governance measures. By January 2020, Adnan had stepped back from day-to-day operations and bought out his brother's stake in the company, making him the sole owner of the business. His eldest son was the group CEO and felt it was time for an IPO. The board was divided on this decision; significant improvements in professionalization and governance had been made, but the independent directors foresaw more work to be done. What should Adnan do?

SMU Challenge New!

The case describes the SMU Challenge game, a digital simulation game that students can play anytime and anywhere, to revise their knowledge of concepts they had learnt earlier. Under the Financial Accounting topic of the app, the concepts that are covered include transaction analysis, double entry accounting system, accounting for cash, and financial statement analysis. Among the concepts tested in the Management Accounting topic are basic cost concepts, product costing classifications, cost accumulation, and cost-volume-profit relationships. As for the Audit and Assurance topic, concepts that students are tested on include audit planning, risk assessment, audit testing, reporting, and quality control. These concepts are covered in the following courses offered by Singapore Management University (SMU): ACCT 111/101 Financial Accounting, ACCT 112/102 Management Accounting, and ACCT 331 Audit and Assurance.

Madison Holdings: Accounting for a Cryptocurrency Mining Business Notable!

This case explores the accounting treatment of the essential items that appeared in the financial statements of Madison Holdings Group Limited (Madison Holdings or the Group, stock code: 8057.HK). A seller of alcoholic beverages for decades, the Group had no expertise and know-how in financial technology. Through acquisitions, Madison Holdings opened the new blockchain services segment without the need to build everything from scratch on its own. However, the lifespan of the segment was unexpectedly short. Management disposed of the whole segment due to unsatisfactory performance in less than two years. The company's stock price dropped by more than 90% from its peak, largely due to the huge impairment loss recognized in the cryptocurrency mining activities. The case seeks to highlight the accounting treatment of various financial statement items of a company that engages in cryptocurrency mining activities. Through the case, students will grapple with the practical questions of whether Madison Holdings appropriately recognized its cryptocurrency mining revenue and recorded the corresponding costs of cryptocurrency mining activities, including the depreciation expenses and impairment loss of plant and mining equipment.

October 2021

Entrepreneurship

Pandemic Population Health Navigator: Navigating Risk New!

In March 2020, a physician in southwestern Ontario, Canada began working on the development of an innovative digital application called the Pandemic Population Health Navigator, designed to help mitigate the pressure on Ontario's health care system due to the rapid increase and spread of COVID-19 infections. The founder worked quickly to engage local health system partners, trusted advisors, the provincial government, and a digital health vendor to support the development of his innovation, which was intended to act as a COVID-19 triage tool. The project garnered widespread support and benefited from unprecedented quick approval times by the provincial government, which was undergoing a provincial transformation to a new health care system. Six months later, however, unexpected issues and risks began to surface. A key stakeholder was threatening to terminate the project's agreement due to increasingly complex customization demands from users of the Pandemic Population Health Navigator. The physician realized that he quickly needed to find a way to alleviate these complexities and associated risks, while maintaining the trust of his health care collaborators.

Hastening Growth at Swift Mobility New!

In 2018, the founder of Swift Mobility in Nakuru, Kenya, Africa was considering her options for the future of her company, which was a Safaricom Plc dealership. The founder was reflecting on how much her business had progressed in the past ten years and wondering if this was the right time to expand or invest in the company's future. She had just spoken with the property owner of a potential new store in Mombasa, Kenya, but was also considering other options. In addition to potentially expanding to a new location, the founder could choose to invest further to grow her current operation, or sell the business and exit the highly competitive telecommunications industry in favour of a more moderate lifestyle. Which option would be her best path forward?

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Zoomcar: Constrained by Supply Issues New!

The chief executive officer of Zoomcar, an Indian car-rental company, had recognized that the costs of vehicle ownership were high for many individuals who needed vehicles only sporadically. The venture capital-funded, entrepreneur-driven business had launched in 2013, gone through three changes in its business model between 2016 and 2019, and identified a gap in the market with adequate demand to be fulfilled. Having adjusted its business model twice to circumvent the issue of supply, in 2020 it believed that it had identified the perfect product-market fit that would solve consumers' concerns over owning versus hiring vehicles. The business's shared-mobility model would allow customers to reduce the total cost of vehicle ownership by offering their vehicles for short-term hires to other users on the Zoomcar platform. Now, it needed to resolve three issues: First, how could it get more cars on the platform? Second, even if it had the cars, how could it get people to adapt to a shared-mobility ecosystem? Third, how could it manage all of this while maintaining viable unit economics and ensuring long-term profitability?

Rappi: the Latin American Super App? New!

Rappi Inc. (Rappi) was an on-demand delivery mobile application (app) that allowed users in Latin America to shop online for groceries, meals, and other products and have these delivered to them. It also provided various other services, such as cash withdrawals and dog walking. Rappi was founded in 2015, and in less than five years, it had evolved from operating in improvised headquarters in a parking lot in Bogotá to becoming a member of an exclusive club of technological start-ups valued at more than US$3.5 billion. In 2021, although the situation was highly favourable for Rappi, it still faced major challenges to consolidate as a technology firm that would make life easier for its users. The question for Rappi now was how to continue its growth path in order to become the leading super app for Latin America.

In The ClearZone: Ozone in a COVID-19 World New!

In The ClearZone (ClearZone), founded in 2020 by Jenessa and Madison Olson, was a sanitization service start-up that used ozone technology to disinfect commercial and residential spaces. The sisters started ClearZone when their existing business, STMNT, a successful online clothing rental business, was put on hold because of the COVID-19 pandemic. Noticing a heightened need for disinfectant services in response to the pandemic, the sisters took the opportunity to use their business skills, build on their concerns for environmental sustainability, and support clients attempting to create safe environments. ClearZone experienced exponential growth and was now considering its next step in expanding the business.

Green Car Inc.: Strategic Direction in the Car-Sharing Service Industry New!

In March 2021, the chief strategy officer of Green Car Inc. (Green Car), an on-demand car-sharing services company, was contemplating the company's strategic direction. In an on-demand car-sharing services model, a company owned vehicles and received a fee from consumers who borrowed those vehicles. The strategy of Green Car's main competitor was to maximize its platform competitiveness by aggressively expanding its operational scale and scope, even if it meant incurring financial losses. In contrast, Green Car tried to achieve a balance of growth and profitability, which had resulted in continuous profits. The company now faced an important question for the company's overall strategic direction: growth or profitability? Which strategy would be successful in the end?

Finance

Domino's Pizza Enterprises (Australia): Weighted Average Cost of Capital New!

On November 4, 2020, the group chief financial officer of Domino's Pizza Enterprises Limited was tasked with determining the cost of capital in preparation for the corporate response to the COVID-19 pandemic. In planning for 2021, the company would need to make considerable investments throughout its franchises in Australia, New Zealand, Japan, and Europe. The cost of capital would be integral to these investment decisions. In the previous year, Domino's Pizza Enterprises Limited had made A$98.9 million in investments, so the difference of a few per cent in capital costs could mean a swing in millions of dollars in expenditures. The chief financial officer had all background information including balance sheets, income statements, cash flow statements, common stock data, financial ratios, market return data, peer firm data, and an itemized list of debt obligations. Based on this information, he had to derive the company's cost of capital using a weighted average cost of capital methodology.

Evaluation of Mutual Funds Performance New!

A recent MBA graduate from a premier business school in India successfully secured a position with a major investment firm. Shortly after starting his new job, he was asked by his supervisor to evaluate the performance of three mutual funds that he had invested in during his MBA studies: Edelweiss, LIC MF, and BNP Paribas. All three investments were large cap funds. After completing his evaluation, the MBA graduate was hoping to understand the performance of the three mutual funds and determine which was the best investment choice.

Identifying Industries: Financial Statement Analysis and Financial Ratio Analysis New!

Students were provided with the financial data for 10 major companies listed on the New York Stock Exchange in 2019. They were also given a list of 10 major industries. As an exercise, students were then asked to identify which company operated within which industry. The exercise would test the students' understanding of how a company's financial data can be specific to a particular industry. Using only financial figures, could the student identify within which industry each company operated?

The Canada Pension Plan Investment Board (CPP Investments): April 2021 New!

The Canada Pension Plan Investment Board (CPPIB) is one of the largest pools of investment capital in the world and follows a rigorous "Total Portfolio Framework" in its approach to investment management. In April of 2021, John Graham was just two months into his role as Chief Executive Officer, and he must decide how to lead the organization to outperform the increasingly competitive market. CPPIB had several structural and developed competitive advantages, but with assets under management projected to grow to C$1 trillion by 2030, Graham faced the challenge of scaling the organization's investment strategy for the future. As Graham settled into the chief executive's role, would he be able to lead CPPIB to meet its strategic goals?

Delta Air Lines: Navigating the COVID-19 Storm Notable!

This case examines Delta Air Lines' response as demand for its services plummeted in the face of the COVID-19 pandemic, with a focus on the company's funding needs and capital structure. Following a series of initial actions, the company's cash "burn" had reduced from $100 million per day at the start of the pandemic to approximately $27 million per day by the summer of 2020; in addition, Delta had amassed significant liquidity and amended its financial covenants. However, the company's shares were trading at roughly half their pre-crisis levels, rating agencies had downgraded Delta's credit rating to "junk" status, and a second wave of coronavirus infections was underway in the United States. Now, management would have to determine if Delta was sufficiently well-positioned to survive and eventually compete in the post-COVID recovery ... or if they needed to take further action to prepare for a prolonged crisis. How should the company manage its capital structure in the face of such industry uncertainty? What actions should be pursued to mitigate the financial and operational risks? Should the company raise additional funding, and if so, of what kind and from whom? How should various stakeholders' concerns be prioritized and reconciled, ranging from shareholders to employees to government?

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General Management & Strategy

Air France-KLM: A Strategy for the European Skies New!

In January 2019, the chief executive officer (CEO) of the French air transport group Air France–KLM SA (Air France–KLM) was tasked with developing the firm's vision for the upcoming meeting of the board of directors. Faced with several challenges, such as low profitability, falling prices, and increasing competition, Air France–KLM had gone from leading the European market in 2004 to fourth position in 2019. At the same time, the European air transport industry had been affected by the rise of local low-cost airlines and the entry of high-end airlines from emerging economies. In response, Air France–KLM had created several businesses to challenge the new competition, but it had yet to improve performance. In this changing competitive context, what strategy should the CEO propose?

Onyx Initiative: Expanding the Black Talent Pipeline New!

In April 2021, the co-founders of the Onyx Initiative (Onyx) were reviewing the progress of their six-month old organization. The co-founders had founded Onyx to expand the Black talent pipeline by offering a scholar program that connected Black students with mentors and offered them online professional development. The initiative had successfully accepted an inaugural cohort of 170 Black students and partnered with numerous corporate, community, and educational partners. Recently, corporate sponsors had approached Onyx with a request to expand programming to their US offices. The co-founders needed to decide if now was the right time for expansion, or if this would be spreading their new organization too thin.

SATS Ltd.: Gearing for Growth New!

In 2019, SATS Ltd. (SATS), the primary ground handling and inflight catering service provider at Singapore's Changi Airport, was considering its growth strategy for the next five years. China and Japan were identified as target markets in the cold chain logistics sector. Should the company consider the Chinese air cargo market, which was in a stage of high growth but fraught with bureaucracy? Or should it focus on the Japanese air freight industry, which was more established but challenging for foreign investments? The senior vice-president of SATS needed to choose between the two opportunities.

Aditya–The Solar Shop: Social Entrepreneurship at the Crossroads New!

In July 2016, Community Sponsorship Organization opened a retail outlet in Kochi, Kerala, India, called Aditya—The Solar Shop, which sold energy-saving and solar-powered products. The shop was opened with the support of the Indian government's Ministry of New and Renewable Energy for a limited period of two years. After that time, the shop would have to find its own means for sustainability. The shop helped support the local community by operating as a commercial business. However, Aditya—The Solar Shop was facing several business operation challenges, including reaching an agreement with manufacturers of solar systems on quota allocation, increasing sales at the shop, and determining how to provide after-sales support to customers.

Aritzia: Managing Growth in a Global Pandemic New!

Founded in 1984 in Vancouver, Aritzia has been a massive success story, expanding across Canada and into the United States with no signs of slowing down. In March 2020, however, with the COVID-19 pandemic spreading rapidly through North America, the women's fashion retailer was forced to shutter all its 97 boutique stores and shift sales to the e-commerce channel, while making other key financial and operating decisions to respond to the pandemic. In May 2020, with Aritzia given the green light to begin slowly and cautiously opening its locations, the CEO and the executive team needed to decide how to move forward in a time of crisis and continue its growth plans.

Google: Targeting the Healthcare Market with Fitbit New!

Alphabet Inc.'s Google LLC (Google) purchased Fitbit Inc. (Fitbit) in November 2019 for US$2.1 billion, marking its foray into health care, and by January 2021, the US Department of Justice was conducting a probe into the Google–Fitbit merger amid Fitbit users' skepticism and distrust of the deal with regard to data privacy. Although Google's senior vice-president of devices and services assured users that the intent of the deal was to "spur innovation in wearables" and not to sell personal information or use Fitbit's health and wellness data for Google Ads, Fitbit users remained concerned regarding Google's access to incredible amounts of personal data. While the acquisition would help Google address its hardware failures of the past, gain an edge in software through an instant foothold in the growing smartwatch market, and integrate Fitbit's smartwatches more deeply with Android, the larger goal was more likely maximizing Fitbit's business-to-business (B2B) partnerships with "health insurance companies and direct corporate wellness programming." What strategies should Google use to leverage Fitbit's hardware strengths, B2B partnerships, and technical expertise? What steps should Google take to assuage data privacy concerns to become a serious contender in the smartwatch and health care markets and to realize its goal of revolutionizing digital health care? Did Fitbit stand to benefit from the deal?

October 2021

Information Systems

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.

McCormick & Co.: Deploying Artificial Intelligence in New Product Development New!

In February 2020, the director of Global Creative Intelligence at McCormick & Company, Inc. (McCormick), was grappling with some challenges at his desk at the company's headquarters in the United States. Having been mandated to deploy Artificial Intelligence (AI) in developing new products—in partnership with IBM—he had been interfacing with over 500 product developers at the company's various locations worldwide. The director faced three managerial dilemmas: How should he get the company's product developers to trust the findings of AI? How could he teach and train

AI to become smarter? And how should he deal with the global-local dynamics at McCormick in launching AI-engineered products?

Luckin Coffee: Digital Strategies, Governance, and Ethics New!

Designed as a coffee chain enabled by a digital platform, Luckin Coffee Inc. leveraged extensive customer behavior data gathered from its application (app), information systems, and technologies to offer innovative customer experience and high operational efficiency. Merging online with offline channels, this digital start-up quickly grew into a formidable competitor for Starbucks Corporation in China and became a star in the technology industry. Luckin was listed on the Nasdaq Stock Market in 2019, bringing additional capital to fuel its ambitious growth. However, in 2020, a report revealed a deep scandal, showing falsified financial and operational figures. The scandal could have a profound and far-reaching impact and offers lessons for the business world and beyond.

Philips: From Products to Platforms New!

In March 2020, the chief innovation and strategy officer (CISO) of Amsterdam-based Koninklijke Philips NV (Philips), a global leader in health technology, was surveying the distance that Philips had traversed in its transition from products to platforms. The CISO faced three managerial dilemmas: How could he transform the long-standing functional orientation at Philips into a multidisciplinary alignment? How could he ensure that Philips's customer-facing teams moved from a transactional mode to a relational mode? And how could he motivate employees to deal with a burning platform when they did not see one?

Designing Scotiabank's Project Fusion: New Branch Onboarding Technologies New!

In February 2019, the associate product owner of the Branch Rapid Labs at the Bank of Nova Scotia (Scotiabank) was asked to provide his knowledge and expertise to develop the final iteration of a new customer onboarding process. The new model developed for Scotiabank, one of Canada's Big Six banks, was named Project Fusion. Working closely with cross-functional teams, the associate product manager was advising his product team on how to best proceed after the completion of the final round of user testing trials. With all user trials on the latest prototype completed, he had a significant amount of feedback to analyze and results to implement in the project.

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DBS Bank Ltd.: How to Accelerate Digitalization New!

In June 2020, the head of Customer Centre at DBS Bank Ltd. (DBS), the largest commercial bank in Singapore, was wondering how to leverage the bank's current success in digitalization to create a competitive advantage. As a business leader, she was facing major decision points. How could she increase awareness of the bank's digital assets among existing customers? How could she further digitalize the customer centre? In addition, the COVID-19 global pandemic, which had disrupted businesses worldwide, had been both a challenge and an opportunity for DBS. What should be the bank's next steps? The head of the Customer Centre needed to find a way forward for DBS in the context of an industry that itself was not only in the middle of internal disruption but was also undergoing rapid transformation.

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Marketing

Ludesco Game Festival: Delivering "D'expériences Ludiques" on Social Media New!

Ludesco, an international festival of games and gaming experiences held in Switzerland, had enjoyed growth since its inception in 2010, leading to an impressive 10,000+ visitors during the tenth edition of the festival in 2019. The success of the festival was owing to the unique, fun, and unforgettable experiences in which visitors could immerse themselves throughout the festival weekend. However, misfortune struck in 2020, when the organizing committee was forced to cancel the event due to the global COVID-19 pandemic.

With no end to the pandemic in sight, the committee wondered if this could be the opportune time to pursue a stronger social media presence. What challenges would Ludesco face in creating digital engagement? How could Ludesco's organizing committee increase digital engagement through social media that complemented the offline festival? What type of content could encourage participation and create a sense of community, while simultaneously generating build-up for the festival?

Dalian Xinyi: Expanding from Offline Catch Doll to Online Catch Doll New!

Dalian Xinyi Electronics Co., Ltd. (Dalian Xinyi), founded in 2014 and based in the province of Liaoning, China, had created a catch doll brand, Paw Toy, and operated more than 10 physical catch doll stores across the country. To deal with fierce competition from offline competitors, Dalian Xinyi had developed an online claw game application (app) in 2018 and had become a domestic Chinese catch doll brand, operating both an online app and offline stores. Although the performance of the online catch doll app was improving, especially in the context of the COVID-19 pandemic, Zefei Su, the founder and president of Dalian Xinyi, knew that the online app still faced design flaws such as a lack of ranking and sharing functions, problems with simple brand promotion strategies, and fierce competition from other online catch doll apps. Su was facing an important decision concerning Dalian Xinyi's future: Should the company return its focus to the operation of offline catch doll stores, even while online catch doll gaming seemed to be a future trend?

Peloton: In Need of Product Recall? New!

On April 17, 2021, the United States Consumer Product Safety Commission (CPSC) released an "urgent" warning to consumers regarding the Peloton Tread+ after thirty-nine incidents had been reported related to the treadmill in which children and pets were injured. The treadmill was sold by Peloton Interactive Inc. (Peloton), a US company that sold fitness equipment such as exercise bikes and treadmills, as well as on-demand fitness classes. According to the CPSC, the accidents could have happened as a result of design flaws in the Peloton Tread+, including the height of the treadmill, which allowed a small child or pet to crawl underneath. The CPSC requested that Peloton recall the product but Peloton refused, claiming that there were no safety issues with the product and that users had failed to follow proper instructions. Industry experts suggested that Peloton was not wise to hold consumers responsible for misuse, and some consumers filed lawsuits against Peloton. The company had to decide whether to reconsider the decision to not issue a recall and determine how to avoid similar incidents in the future.

Lidu Liquor Co. Ltd.: Immersive Experiential Marketing New!

The general manager of Lidu Liquor Co. Ltd. (Lidu) was considering the next phase of the company's marketing plan. From 2016 to 2018, unit sales had risen from ¥80 million to ¥300 million, largely due to Lidu's unconventional marketing programs. But by mid-2019, national and domestic brands had noticed Lidu's success. With competition increasing, Lidu's future growth might not come as easily. The general manager wondered how best to modify the company's immersive experiential marketing plan so that Lidu could stay ahead of the competition.

Star Medical Equipment: Grow Market Share or Profitability? New!

In early December 2020, the sales controller for Star Medical Equipment, Brazil, was working on the sales forecast for 2021. Sales in 2020 had been severely affected by the COVID-19 pandemic, but ultimately recovered, and the company had ended the year with about 7 per cent growth over 2019. Predicting the market demand for 2021 was uncertain, as the pandemic was not over and newer strains of the virus were afflicting different parts of the world, again and again. What was certain was that freight costs and transfer prices would increase significantly in 2021. If the sales controller attempted significant sales growth, the organization's gains could be high; its success was uncertain, while a reduction in profitability was certain. He had to decide whether he should play it safe and follow global business guidelines to increase profitability or gamble with ambitious sales and market share growth plans for 2021.

Martha Stewart Cannabis: Overcoming Obstacles New!

In 2020, the legal cannabis industry in the United States was emerging. One large player in the nascent industry was Canopy Growth Corporation (Canopy Growth), a cannabinoid company based in Smiths Falls, Ontario, that grew cannabis and managed a range of cannabis-related brands. In September 2020, Canopy Growth announced a partnership with Martha Stewart that entailed the development of a mix of cannabis edibles and oils for wellness sold under the name Martha Stewart CBD. Although the legal cannabis industry held tremendous promise, there were a wide range of unique challenges associated with selling cannabis products, including regulatory and policy issues, stigmas associated with illegal cannabis, and other more typical issues associated with selling new products such as the need for consumer education. The partners would need to consider how consumers would respond to the Martha Stewart CBD offerings, what specific obstacles they would have to overcome, and what market segment(s) and products they should prioritize?

Organizational Behaviour & Leadership

3M Canada: Managing Change, Disruption, and COVID-19 New!

The Case describes how Penny Wise, the newly appointed managing director of 3M Canada, drew on her personal leadership style, experience and character to keep the Canadian organization strategically relevant through a significant restructuring and the COVID-19 pandemic.

Hidden Figures: Leadership Lessons from the Movie New!

The exercise directs students to watch specific scenes from the movie Hidden Figures, which is loosely based on the book by Margot Lee Shetterly that tells the story of three African American women who were mathematicians working at the Langley Research Center in Virginia in the 1960s. The women encountered racism and sexism as they attempted to contribute to the Center's work for the National Aeronautics and Space Administration (NASA) and its space race with the Soviet Union. The clips assigned to students for viewing portray moments of leadership in the story of the three Black women who were considered "human computers." The students are expected to view the assigned clips and consider how the scenes portray leadership and what character dimensions the actors demonstrate in their roles.

Hailey's Handbags: Customer Complaints or Cyberbulling? New!

The owner of Hailey's Handbags, a New England-based online business selling handmade products, had successfully grown her company using a limited-release sales model. However, by early 2019, complaints posted to her business's social media accounts had become abusive and personal. The emotional impact on the owner was severe, and before she could decide how to manage the comments, she needed to first determine whether they represented legitimate complaints or if she had become a target of cyberbullying.

Breaking the Silence at Work: (B) Exploring Your Own Stories New!

Next release in the **Breaking the Silence at Work** case series.

Unconscionability: David V. Uber, The Goliath New!

David Heller began delivering food in Toronto using the UberEATS platform in December 2016. Several months after signing a service agreement with Uber Technologies Inc. (Uber), Heller drove for Uber approximately 40–50 hours every week, generating earnings that ranged from CA$400 to $600 per week, or approximately CA$20,800–$31,200 per year. Uber drivers could not enjoy the rights and protections granted to employees under Ontario's Employment Standards Act. If a dispute were to arise, Heller would have to pay approximately CA$19,000 to have his dispute with Uber resolved in the Netherlands. According to Uber, the dispute resolution process was to take place in the Netherlands even though Heller was living and working in Toronto. Was this fair? It could be argued that Heller had no bargaining power due to the financial and geographic constraints Uber had imposed. If Heller could convince Ontario's court that Uber's dispute regulation was unconscionable, this would change the nature of relationships between workers and companies in the Canadian gig economy.

Venture Capitalism versus Indigenous Human Resource Management New!

In 2019, an American couple were travelling the world when they settled in Bali and were employed by Spice Island Cruises (SIC). At the time, SIC was controlled by a venture capitalist who ignored local indigenous business traditions and measured success with short-term key performance indicators. A collision between the Western and Indonesian organizational cultures resulted, and following a crisis meeting of SIC partners, the venture capitalist sold his share in the company. The American husband was appointed general manager and had only two weeks to prepare an action plan for SIC before taking over.

What strategy should he follow to restore the company's reputation and employees' trust and to develop a successful future?

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Operations Management

BeefLedger: Cross-Border Beef Supply Chain Based on Blockchain Technology New!

Food safety and fraud were long-standing issues in China. For some imported products, such as Australian beef steak, food fraud could be a massive issue: consumers could purchase the wrong or even harmful products, and legitimate brands subsequently lost sales and reputation. BeefLedger Ltd. (BeefLedger) was an Australian blockchain start-up company that aimed to solve these issues by using blockchain technology to supply authentic beef products to customers in China and elsewhere. The technology also significantly improved transparency in the beef supply chain. Since 2017, BeefLedger had gained important experience in this area and achieved a certain level of success.
The concept of blockchain, proposed in late 2008 and used successfully used in finance since then, was still in its infancy in other areas. The next promising field to adopt blockchain was supply chain management, where the technology had the potential to revolutionize the supply chain with its unique functions, including immutability and decentralization. However, many challenges emerged for BeefLedger during blockchain implementation—especially in early 2020, because of the COVID-19 pandemic and Australia–China tensions. BeefLedger now had to determine how to handle these recent challenges.

The International Committee of The Red Cross: Development of an Ethical Procurement Policy New!

The Asia sourcing manager at the International Committee of the Red Cross (ICRC), a humanitarian organization working in conflict areas, had contributed to the 2009 creation of an ethical procurement policy to respond to urgent needs around the world. Her mandate was in line with the ICRC’s strategy of improving the flexibility, cost effectiveness, and sustainability of its supply chain. Ethical procurement could not be enforced, however, when sudden conflicts or natural disasters relied on local purchasing or cash transfer programs to meet the needs of distressed populations. Ten years later, despite efforts to systematize and expand the ethical procurement policy, emergency relief items were still being procured from local and regional markets through traders or cash transfer programs not covered by the policy. How could the ICRC address this gap and promote the ethical procurement of relief items at the local level in emergency situations?

CUHK Medical Centre: Establishing a Logistics Services System New!

The chief executive officer (CEO) of the soon-to-be completed CUHK Medical Centre Ltd. (CUMC) in Hong Kong must make a decision regarding health care logistics services. The hospital's tender board is scheduled to meet in June 2019, and the CEO must recommend whether the logistics services needed by the hospital should be provided internally or by a third-party logistics (3PL) provider, and, if a 3PL provider, which provider should be awarded the business.

Zhida: Blockchain Potential in Household Waste Recycling New!

In 2020, the chief executive officer of Zhida Environmental Technology, a waste management company based in Nanjing, China, was considering adopting blockchain technology into the company's work process. With the concept of Internet plus recycling, the company was committed to waste sorting and had introduced innovative household waste solutions. However, new challenges were emerging, including stagnant resident participation rates, low profit returns, competitor expansion, and limited support from the local government. Inherent blockchain technology functions such as digital token services, a transparent recycling chain, and collaborative governance mechanisms could potentially improve the company's current operations and provide a first mover position in the market. However, the chief executive officer had to thoroughly consider the decision of adopting blockchain technology: What true value could it offer and what potential challenges could arise?

Crayola: Environmental Disruptions Affecting Its Back-to-School Strategy New!

Founded in 1885, Crayola has since established itself as US-based iconic brand with a wide array of quality products and deep connections with consumers, retailers, and licensing and business partners. By March 2020, Crayola had achieved category leadership and was outselling the majority of its competitors. It was on trend with new products and online content for educators, parents, and children—all with the goal of inspiring creativity among children. Crayola had also created strong relationships with and earned the respect of retailers, who had come to value the role Crayola played in their business, especially during the two most important retail seasons: back-to-school and Christmas. At the beginning of the second quarter of 2020, Crayola had to make some critical decisions. The rapid spread of the COVID-19 virus across the United States had led to business and school closures across the country (and the world), as well as personal physical restrictions. Crayola needed to immediately focus on three key areas: maintaining company culture, collaborating with partners to preserve the volume of back-to-school revenue, and ensuring a strong supply chain to meet consumers' needs. These three actions would ensure that Crayola could take advantage of key opportunities and continue creating strong and sustainable relationships with educators, parents, and children