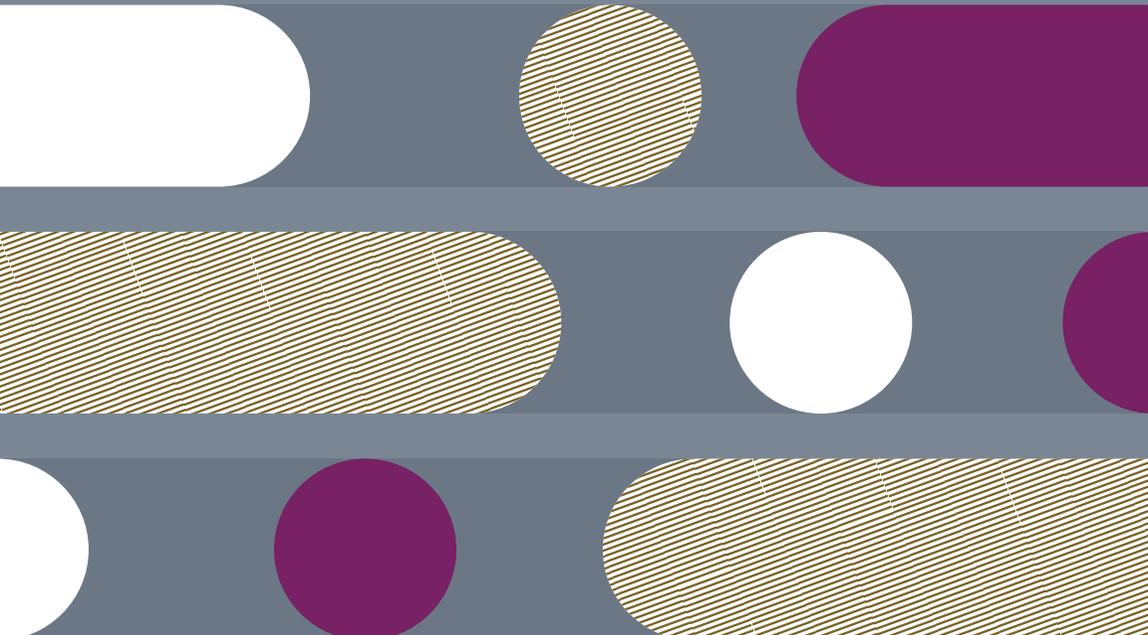


ACCOUNTING

2017

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CASES

Cases, slices of business life, focus on actual problems and decisions facing a company. Students are challenged to put themselves in the protagonist's place and suggest business strategies, tactics, and solutions.

New Cases

Air Products' Pursuit of Airgas (A)

During Air Products' hostile takeover attempt of Airgas, Air Products argued that its offer of a 38% premium was generous given Airgas's poor performance. On the other hand, Airgas's management says its recent struggles are cyclical and the offer grossly undervalues Airgas's long-run potential. How should the Airgas board balance its responsibilities to short-term versus long-term shareholders? **TN** *Harvard Business School* #116024

Dollar General Bids for Family Dollar

In 2015, Dollar General operated over 11,500 stores in 40 states, but it had been rebuffed in a tender offer for its leading rival, Family Dollar. From a governance perspective, Dollar General CEO Rick Dreiling felt confident that the Dollar General board had fulfilled its duty to shareholders. From a strategic perspective, he wondered whether Family Dollar had been the right competitor to buy. *Harvard Business School* #116007

Etsy: Keeping It Real by Keeping Taxes Low

Etsy, an online craft bazaar founded in 2005 in Brooklyn, New York, was known for its emphasis on social responsibility, authenticity, and a nontraditional approach to business. In early 2015, Etsy converted its Irish subsidiary to an unlimited liability company, a move it described as implementation of an "updated global corporate structure." By August 2015, the company came under fire for this move. This case explores Etsy's decision, the critical public response, and Etsy's choice to ignore the fallout and stay the course. *Stanford Graduate School of Business* #A227

Hospitality Services: Eatery Challenges

The associate director of hospitality services at a large university had to address overcapacity at an on-campus eatery. It was experiencing long lines, seating was limited, and no additional space was available. Administrators wanted to close a nearby food venue because of poor profitability, but doing so would strain the overcapacity campus eatery. The associate director examines profitability and completes a corporate assessment in order to tackle the issues. **TN** *Ivey Publishing* #W16103

Johansen's: The New Scorecard System

Johansen's has just completed its first year under a new scorecard system for evaluation of manager performance. Managers at the summit must learn to discuss performance in the context of a new evaluation system, measurement issues around nonfinancial metrics, and retention concerns. **TN** *Darden School of Business* #UV7131

Red Spruce Resort

The general manager of a resort was considering completely renovating its suites for the upcoming season. He would need to submit a proposal to the resort owners for funding approval. Although he knew the renovation would increase customer satisfaction, he would need to justify the significant up-front investment from a financial perspective.

TN *Ivey Publishing* #W15571

Smith Commercial Developments

The president of a commercial development company needs to secure investor financing to develop a retail plaza. He must analyze the development's costs and benefits to convince investors to finance the project. His aim is to create value while reducing risk for both the company and the investor group when deciding whether to move forward.

TN *Ivey Publishing* #W16088

Textbooks for Change

Textbooks for Change collected used texts from universities and supported African entrepreneurs and universities by donating proceeds to deserving schools. The CEO was considering expanding the business to collect textbooks from universities outside its region and wanted to assess the financial viability of 3 targeted universities.

TN *Ivey Publishing* #W16111

Popular Cases

Accounting for the iPhone at Apple Inc.

Apple initially recognized revenue associated with the iPhone using subscription accounting. By 2008, the company provided non-GAAP supplemental numbers and recognized all revenue up front. The change created controversy among investors and analysts.

TN *Harvard Business School* #111003

A Letter from Prison

Stephen Richards, the former global head of sales at Computer Associates, Inc., is serving a 7-year prison sentence for financial fraud. In the case, Richards responds to questions about managerial responsibility and the manipulation of financial performance in a letter written to a graduate student. **TN** *Harvard Business School* #110045

“This is a great case that I used in my MBA managerial accounting class to finish the semester by focusing on the ethical issues faced by management.”

—Case review on the HBP for Educators web site

Boston Beer Co., Inc.

Capital markets may have overcapitalized the craft brewing industry during a flurry of IPOs. In the context of this “hot” IPO market, each company's valuation may seem reasonable. However, after analysis of each financial statement and analysts' forecasts of industry growth prospects, it is unclear: is the craft brew industry overcapitalized?

TN *Harvard Business School* #196138

Chemalite, Inc.

A chemical engineer sets up a company to manufacture and market one of his inventions and tries to prepare his state-of-the-corporation report. This case is designed to introduce students to basic bookkeeping and accounting functions.

TN *Harvard Business School* #177078

Citibank: Performance Evaluation

Citibank has introduced a new, comprehensive performance-scorecard system. A regional president struggles with a tough decision: how to evaluate an outstanding branch manager who has scored poorly on an important customer satisfaction measure. This case provides a scoring sheet to be completed by the reader and an explanation of the ramifications of the decision for the business's strategy. **TN** *Harvard Business School* #198048

Depreciation at Delta Air Lines and Singapore Airlines (A)

The accounting practices and principles used by Delta Airlines and Singapore Airlines differ in significant ways despite the many similarities between the 2 companies. Depreciation is an important expense for both airlines, and the differences in the depreciation assumptions have dramatic consequences when they are compared. **TN** *Harvard Business School* #198001

Software Associates

The president of a small consulting firm has seen his second-quarter profit and loss statement, showing an increase in revenue but a substantial decline in profits. He asks his chief financial officer to explain. The CFO works to accumulate information explaining the impact of quantity of billed hours, billing rates, consultant expenses, operating expenses, and the shifting business between 2 principal product lines.

TN *Harvard Business School* #101038

Vyaderm Pharmaceuticals

To focus on long-term shareholder value, the new CEO of Vyaderm Pharmaceuticals introduces an economic value added (EVA) program. Over the next 2 years, implementation runs into stumbling blocks, including unexpected bonus adjustments due to poor EVA performance. Should Vyaderm's top managers adjust EVA results to prevent demoralizing managers in future years when results could decline further?

TN *Harvard Business School* #101019

Wilkerson Co.

Wilkerson Co. supplies valves, flow controllers, and other products for the water purification industry. Faced with declining profits, the president struggles to understand how 1 product line faces tough price competition while another does not. The controller suggests creating an activity-based cost model to better understand the demands each product line makes on indirect resources. **TN** *Harvard Business School* #101092

→ [Find more cases at hbsp.harvard.edu](https://hbsp.harvard.edu)

BRIEF CASES

Rigorous and compact, Brief Cases from Harvard Business School present realistic management challenges for students to discuss. Audio versions are available for select Brief Cases to aid in student preparation.

Biovail Corporation: Revenue Recognition and FOB Sales Accounting

Biovail Corporation, a major Canadian pharmaceutical company, announces that it will miss its quarterly earnings target by \$25-\$45 million. The company blames \$10-\$15 million of the shortfall on a truck accident that occurred on the last day of the quarter. **TN** #4011 

Danshui Plant No. 2

A plant in southern China has a contract to assemble 2.4 million Apple iPhones. Three months into the contract, the plant is operating at a loss. The plant manager analyzes the budget and considers whether changing from a static to a flexible budget can help uncover the performance problems. #913525

Depreciation at Delta Air Lines: The “Fresh Start”

After Delta adopts fair value accounting as part of its “fresh start” emergence from bankruptcy, the company changes its approach to depreciating its aircraft. Introduces students to depreciation policy and the links between accounting policies and financial reporting choices. **TN** #4013 

Jimmy Fu and Moog, Inc.: Understanding Shareholders’ Equity

Jimmy Fu is interviewing for a job at Moog, Inc. The vesting and termination language for the stock plan in the job offer leads Jimmy to investigate the Shareholders’ Equity section of the Moog balance sheet, and he finds more activity than he expects. #4203 

Luotang Power: Variances and Cost Allocations

The general manager of a coal-fired power plant in central China prepares for a presentation to the board of directors. He believes his company performed well in the previous year in several key metrics, but the performance is not reflected in the financial results. **TN** #913533

Lyons Document Storage Corporation: Bond Math

A manager must consider the possible consequences of the refunding of bonds issued in 2000 when interest rates were higher. Students must calculate the present value of interest and principal payments. **TN** #3215 

Merrimack Tractors and Mowers: LIFO or FIFO?

A CFO proposes changing from LIFO to FIFO to maintain earnings growth, but the plan has income tax consequences. The case demonstrates that firms often have choices about accounting policies. **TN** #3217 

The Talbots, Inc., and Its Subsidiaries: Accounting for Goodwill

Focusing on the firm’s acquisition of J.Jill, the case demonstrates what goodwill is, how it originates, how it is measured at acquisition, and how it is amortized or impaired.

TN #3254 

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MULTIMEDIA CASES

Available online, Multimedia Cases put students in the center of business dilemmas by bringing concepts to life with animated charts, audio, and video segments.

Enterprise Risk Management at Hydro One

Canadian energy giant Hydro One was an early adopter of enterprise risk management. The company anticipated new threats and opportunities in the past, but the CEO believes that the company’s risk profile has changed. **TN** *Harvard Business School* #110707

The Future of Financial Reporting

In 2007, the SEC chairman invites Robert C. “Bob” Pozen to chair an advisory committee of experts to explore 2 changes to GAAP. Students must put themselves in Pozen’s shoes and make actionable recommendations on the future of fair value accounting and principles-based accounting. **TN** *Harvard Business School* #110701

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ARTICLES

Articles from *Harvard Business Review* and other renowned journals provide up-to-the-minute ideas from the best business thinkers.

New Articles

How Accounting Can Help Build a Sustainable Economy

Environmental, social, and corporate governance (ESG) issues are often referred to by investors as “nonfinancial information.” Harvard Business School professor Robert G. Eccles says that is because there are no standards for how to measure and report on ESG issues. What would it mean to provide nonfinancial information with the same level of accounting rigor as traditional reports—and what would that would mean for the global effort to build a sustainable economy? *Harvard Business Review* #H02K4T

How to Fuel Healthy Growth: A User’s Guide for Small Business Success

There are 3 main reasons for the chronic shortage of resources faced by many small and medium-size enterprises (SMEs): financial expectations not adjusted to actual results, the tensions of growth, and poor financial management. This article proposes strategies for dealing with common problems in these areas. *IESE-Insight Magazine* #IIR139

The Business Case for Integrated Reporting: Insights from Leading Practitioners, Regulators, and Academics

Drawing on 19 panel interviews, this article discusses the business case for integrated reporting. It includes a summary of experiences and tips from interviewees on the need for integrated thinking, the most effective use of the International Integrated Reporting Council’s framework, the best way to obtain high-quality data, and options for report assurance. *Business Horizons* #BH736

The Right Way to Prepare Your Budget

Adapted from the book *Finance Basics*, this article covers how to create a useful budget. It outlines how to use past financial data to inform assumptions, how to ensure the budget will meet strategic goals, and how to weigh the costs and benefits before committing resources. *Harvard Business Review* #H02721

Popular Articles

Control with Fairness in Transfer Pricing

Interviews with nearly 150 executives from 13 companies show that transfer pricing schemes are a means of generating information and control for implementing corporate, business unit, or product strategy. A company’s transfer pricing policy, which includes whether to source inside or out, and the way it is administered depend on the situation and the direction of the organization. *Harvard Business Review* #83606

Do You Know Your Cost of Capital?

Miscalculating the true cost of capital can affect the health of businesses and the broader economy. A survey of financial professionals shows the range of assumptions being used to evaluate investment opportunities. *Harvard Business Review* #R1207L

How Much Cash Does Your Company Need?

The largely intangible assets (like R&D) of knowledge-intensive companies like Pfizer are highly volatile and cannot be easily valued. These firms are more vulnerable to financial distress than are firms with a preponderance of tangible assets. To insure against that risk, these companies need to maintain large positive cash balances. Only by investing in their intangible assets can knowledge-based companies hope to preserve the value of those assets. *Harvard Business Review* #R0311J

Linking the Balanced Scorecard to Strategy

The balanced scorecard was developed to measure current operating performance and drivers of future performance. Many managers merely supplement traditional financial measures with generic, nonfinancial measures about customers, processes, and employees. But the best balanced scorecards are more than ad hoc collections of financial and nonfinancial measures. *California Management Review* #CMR073

Measure Costs Right: Make the Right Decisions (HBR onPoint Enhanced Edition)

Managers in companies selling multiple products are making strategic decisions about their pricing and product mix with distorted cost information, detecting the problem only after their competitiveness and profitability have deteriorated. An alternative is activity-based costing. *Harvard Business Review* #357X

Time-Driven Activity-Based Costing

In the classroom, activity-based costing (ABC) looks like a great way to manage a company's resources. But executives trying to implement ABC on any significant scale have often abandoned the attempt in the face of rising costs and employee irritation. They should try again, because a new approach sidesteps the difficulties associated with large-scale ABC implementation. *Harvard Business Review* #R0411J

Who Needs Budgets?

A key feature of many companies that have rejected budgets is the use of rolling forecasts, which are created every few months and typically cover 5 to 8 quarters. Because the forecasts are regularly revised, they allow companies to adapt continuously to market conditions. The forecasting practices of 2 such companies, both based in Sweden, are examined in detail: the Bank Svenska Handelsbanken and the wholesaler Ahlsell. *Harvard Business Review* #R0302J

Why Good Accountants Do Bad Audits

In 2002, the Sarbanes-Oxley Act tightened federal controls over the accounting industry and imposed new criminal penalties for fraud. The authors don't think corruption is the main cause of bad audits; they think the problem is unconscious bias. Without knowing it, we all tend to discount facts that contradict the conclusions we want to reach, and we uncritically embrace the evidence that supports our positions. *Harvard Business Review* #2217

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SIMULATIONS

Online simulations present real-world management challenges for students and encourage classroom interaction and discussion. Results are available immediately for a comprehensive debrief session. All simulations include a detailed Teaching Note.

Finance Simulation: Capital Budgeting

In this single-player simulation, students assume the role of a member of the capital committee at a high-end doll manufacturing company. Students review 27 different proposals over 5 simulated years to decide which projects to fund across the company's 3 divisions. Ultimately, students must develop a capital budgeting strategy and choose projects with the greatest impact on the firm's profitability.

TN Seat Time: 60-90 minutes #3357

"I prefer this simulation to the case approach because students can learn by doing and because it provides instant feedback to learn from."

—Simulation review from Harvard Business Publishing for Educators web site

Strategy Simulation: The Balanced Scorecard

In this multiplayer simulation, students experience the benefits and challenges of using a scorecard to implement strategic initiatives and monitor firm performance. Students choose a strategy for their company, develop a balanced scorecard, and work to implement their strategy over a series of 8 rounds. **TN** Seat Time: 75 minutes #114701

UPDATED Working Capital Simulation: Managing Growth V2

In this single-player simulation, students act as the CEO of a small business that distributes vitamins. They must choose to invest in growth opportunities while also considering working capital requirements and improvements to cash flow. A successful strategy requires understanding the relationships among financial statements. The second release of this simulation adds an optional financing decision for students, a new metric tracking the firm's equity value, and a new optional problem set. **TN** Seat Time: 60 minutes #7070

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ONLINE COURSES

Online Courses introduce complex subjects and can be used in advanced undergraduate business courses, used as prematriculation requirements for MBAs, or assigned as homework over a semester or year. Online Courses are available as complete courses or in sections.

Finance

This course introduces core concepts in finance, ranging from ratio analysis to valuation and from pro forma estimating to capital structure. The story line provides a meaningful and engaging context in which students learn the material. **TN** Seat Time: 13-15 hours

- Complete Course #208719
- Introductory Section #6000

Financial Accounting

The course teaches students how accounting systems are used to record the day-to-day economic activities of a business. Special emphasis is given to understanding accounting terminology. **TN** Seat Time: 18–22 hours

- Complete Course #105708
- Introductory Section #6002
- Advanced Section #6003

Mathematics for Management

Following the story line of several family-owned businesses, students learn how to apply math concepts to solve problems, analyze data, and predict outcomes.

TN Seat Time: 12–20 hours

- Complete Course #3350
- Algebra Section #6004
- Calculus Section #6006
- Statistics Section #6007
- Probability Section #6008
- Finance Section #6009

Quantitative Methods

Set at a Hawaiian resort, this course teaches statistics and regression analysis from a management perspective. Students develop statistical models for making better business decisions. **TN** Seat Time: 20–50 hours

- Complete Course #504702
- Regression Section #6012

“The Quantitative Methods online course is a perfect support for teaching Quantitative Analysis.”

—Online course review from Harvard Business Publishing for Educators web site

Spreadsheet Modeling: Excel 2013

This course shows students how to use Microsoft Excel 2013 as both a reporting tool and a modeling tool for solving business problems. It is appropriate for beginning and advanced users of Excel. **TN** Seat Time: 10–20 hours

- Complete Course #9052
- Introductory Section #9053
- Advanced Section #9054

Spreadsheet Modeling: Excel 2007 also available

- Complete Course #3252
- Introductory Section #6010
- Advanced Section #6011

→ Find more online courses at hbsp.harvard.edu/onlinecourses

ONLINE TUTORIALS

Online tutorials allow students to learn basic concepts outside of class, freeing up class time for other learning objectives. Each tutorial requires approximately 2 hours to complete, depending on students' abilities and backgrounds.

Accountsville: Impairment of Fixed Assets

Based on the fictional town of Accountsville, this tutorial allows students to practice their understanding of IAS 36 as it pertains to impairment of fixed assets. With the help of short interactive exercises, students complete 5 tasks by first finding out the carrying amount, the recoverable amount, and the impairment value in each scenario.

TN *IE Business School* #1001E

Alternative Choice Decision Analysis

Students learn how to use information on costs and revenues to decide among possible future courses of action. The tutorial presents 2 case examples of differential cost analysis.

TN #105706

Buying Time

The tutorial covers the key concepts related to cash flows occurring in different time periods, including present value, future value, compound interest, annuities, and net present value.

#104708

Cost-Volume-Profit Models

Students use the cost-volume-profit model to determine profit at various levels of unit volume and learn how to calculate a breakeven point. The tutorial includes explanations of fixed, variable, and semi-variable costs and their role in building and interpreting cost-volume-profit models. **TN** #105705

Depreciation

This tutorial clarifies the key concepts of depreciation and takes an in-depth look at the effects of different depreciation methods on companies. Students can calculate the depreciation schedule, visualize the results graphically, and then compare how changes in the useful life and residual value affect depreciation expense. **TN** *IE Business School* #1009E

Internal Control Process

This tutorial introduces the internal control process by detailing its 5 components: the internal control environment, risk assessment, internal control activities, information and communications, and monitoring. **TN** #107705

Introduction to Cost Accounting Systems

This tutorial covers the basics of cost system design and demonstrates how costs are assigned to cost objects. Key concepts include direct and indirect costs, 2-stage allocation, cost pools, and cost drivers. **TN** #105701

Introduction to Responsibility Accounting Systems

Responsibility accounting systems generate financial and related information about the activities of a company's responsibility centers. Lessons include budgets, performance reports, variance reports, and transfer prices. **TN** #105703

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BOOKS & CHAPTERS

Many academic titles from Harvard Business Review Press are now available as eBooks. Each eBook title is available as a PDF and comes with a full-text Educator Copy available to registered Premium Educators on the HBP for Educators web site.

Books

The Balanced Scorecard: Translating Strategy into Action

The balanced scorecard translates a company's strategy into a set of 4 performance measures. These measures offer a balance between short- and long-term goals and objective and subjective measures. *Available as an eBook and in chapters.*
Harvard Business Review Press #6513

Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal

Based on a 10-year examination of control systems in over 50 U.S. businesses, this book by Robert L. Simons broadens the definition of control and establishes a critical bridge between the disciplines of strategy and accounting and control. *Available in chapters.*
Harvard Business Review Press #5592

Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits

Many executives who try to implement ABC on a large scale find the approach limiting and frustrating. The authors demonstrate how to implement time-driven activity-based costing (TDABC), an easier and more powerful way to implement ABC than traditional methods. *Available in chapters.* *Harvard Business Review Press #1711*

Chapters

Capacity Cost Rates: The Practical Issues

Calculating capacity cost rates is the second element in a time-driven activity-based costing model. This chapter discusses when to capture cost at a department or a process level, how to incorporate all relevant costs, and how to measure practical capacity.

From *Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits* Harvard Business Review Press #2223BC

Financial Reporting Standards 10: Statement of Cash Flows

This chapter examines the statement of cash flows (SCF) in granular detail and discusses investing, financing, and operating. Examples illustrate concepts by using the accounting equation framework and compare direct and indirect methods of analyzing operating cash flows.

From *Financial Reporting Standards* Business Expert Press #BEP175

Strategic Cost Analysis 6: Strategic Cost Management

The authors review trends in cost analysis and show how to use them in strategic planning. This chapter presents 2 techniques that offer a comprehensive view of an organization: value chain analysis and the balanced scorecard. The authors also relate strategic cost management to the larger context of an organization's performance.

From *Strategic Cost Analysis* Business Expert Press #BEP216

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Course Modules

Course Modules offer a road map to the best teaching materials, with recommendations on how to organize them. Each module suggests 4-6 items plus alternate suggestions. Popular modules in Accounting include:

- Activity-Based Costing and Activity-Based Management
- Asset Accounting and Revenue Recognition
- Cost Information for Decisions
- Introduction to Cost Accounting
- Liabilities, Cash Flows, and Stockholders' Equity

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Case Analysis Coach

IDEAL FOR STUDENTS NEW TO CASE LEARNING

The Case Analysis Coach is a self-paced tutorial that offers a concise introduction to the key concepts required for the analysis of business case studies. Delivered entirely online, the tutorial offers a framework that will prepare students for situations including formal presentations, written reports, “cold calls” during classroom discussion, and final exams.

The tutorial requires students to interpret both qualitative and quantitative data and develop short- and long-term action recommendations. It also includes a Case Analysis Worksheet that students can use repeatedly to analyze actual cases assigned for coursework.

Introduction to Case Analysis
One Approach to Case Analysis

The figure to the left describes the general approach to case analysis used in this tutorial. It's by no means the only approach that exists, but it's a worthwhile one to try as you get started.

- Getting Oriented
- Identifying Problems
- Performing Analysis
- Action Planning

< Previous Continue >

Introduction to Case Analysis Getting Oriented Identifying Problems Performing Analysis Action Planning

Seat Time:

30-120 minutes
(depending on the depth of analysis desired)

#4380

Education for Judgment

The Case Method is sometimes called “Education for Judgment.” This description emphasized a truth about case analysis: You have to make your own judgments about what to do next. What to pay attention to and what to disregard. There's no magic formula, thus no unambiguously right or wrong next step.

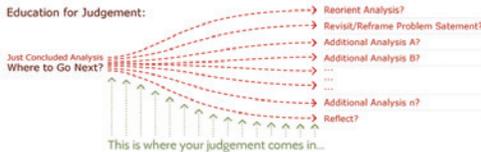
At this point, you've gotten oriented and done a careful read, so you've got all the facts “on the table.”

Now what do you do?

This is one of the most difficult moments in case analysis—you need to begin to structure your investigation.

What you do next depends on your own judgment; how you decide to structure your investigation, based on your assessment of how this particular case's structure, and how it has revealed its meaning so far.

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