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BUSINESS ETHICS  
PROGRAM

No. & Links	Topic	Title	Synopsis
ACCT-01  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Asset Valuation/ Write Downs	<i>Rusty and Dusty Slow Movers</i>	A new controller at a farm machinery company notices the high inventory of old, "high ticket" items. She is concerned about how accurately the inventory on the books reflects its fair market value. The company president asks her to wait and see if the auditors notice the old inventory and, if so, to be able to "show them" that the items are turning over.
ACCT-02  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Auditing (Confidentiality, Misrepresentation of Fact)	<i>Conflicting Clients</i>	While reviewing current-year audit working papers for a bank, a first-year CPA notes a discrepancy between the financial statements supporting a bank loan to another client and her "insider" knowledge of this second client's true financial situation. When she calls this client's CFO, he is evasive and then informs the CPA that his company has decided to engage another CPA firm.
ACCT-03  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Client/Engagement Acceptance	<i>Bidding on an Audit Engagement Proposal</i>	An In-Charge accountant at a small, new accounting firm is asked to draft a lower bid for installing a new computerized accounting system. He is told that the chance for new business and internal promotions outweighs the risk of hiring interns and "eating" some time.
ACCT-04  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Client Services	<i>Irrevocable Election</i>	A second-year accountant at a local CPA firm is struggling with a decision that may relieve the significant tax burden of an important client. But doing this would involve covering up a mistake made in not attaching an irrevocable election to the client's recently submitted tax return.
ACCT-05  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Fraud Financial Reporting Systems	<i>Don't Play Games!</i>	A new controller at a medical supply firm is struggling with several issues at once. How can he report accurate financials to the bank when the financial status of the company and a recently acquired competitor is murky at best? Also, the medical firm's president and major shareholder holds vendor checks in his desk without telling the controller.
ACCT-06  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Leadership (Communication, Power, Motivation)	<i>Psych Me Out</i>	A first-year employee of a local CPA firm has suffered under the firm's poor management practices. An organizational psychologist confirms the prevalence of management's poor treatment of employees. Even while preparing to sell the firm, management asks interviewers of staff position recruits to present the firm in a favorable way.

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ACCT-07  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Performance Appraisal	<i>Uncharged Hours</i>	A second-year auditor for a small CPA firm has been assigned in-charge status on a fixed fee client engagement. Knowing that the time to complete the work will be more than budgeted, the in-charge auditor struggles with whether to "eat" his time in order to come in under budget and look good for the engagement manager.
ACCT-08  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Revenue Recognition	<i>Booking the Budget</i>	The director of financial analysis and the controller of a growing HMO are asked to revise monthly financial reports to show that estimated sales are on track. But they know that this will cause confusion in the accounting department and in the minds of shareholders at year-end.
ACCT-09  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Internal Control	<i>Damage Expense</i>	Following a move, the new distribution supervisor for an international candy company discovers that the moving company will not reimburse him enough to cover the value of a damaged piece of furniture. His supervisory recommends that he recover the cost by padding future expense reports.
ACCT-10  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Revenue Recognition/ Misrepresentation of Fact by Client	<i>Cash in Hand</i>	A senior in a small CPA firm is assigned a retail outlet client. The senior learns from the outlet's bookkeeper that the owner of the outlet is handling sales revenue and deposits in a questionable fashion.
ACCT-11  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Variance Reporting	<i>The Right Data</i>	A department supervisor overhears a manager from another department recommend to pay \$20 a month to someone in Computer Services to obtain what company management calls "excess data." The supervisor wonders whether she should "buy" information that she needs to do her job well.
ACCT-12  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Budgeting/ Forecasting/ Standard Setting	<i>Browning's Budget</i>	An assistant to a college controller is asked to substitute the "board-approved" operating budget with the actual operating budget that includes approximately \$500,000 more in additional expenditures. The controller faces the pressure of public rumors that the small college has financial problems.

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ACCT-13  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Asset Valuation/ Write-Downs	<i>Survive the Year</i>	The new controller for a small construction company approaches the company CEO with a problem about the collectibility of receivables from another company. The controller is concerned that the allowance for these receivables must be adjusted, and the CEO is concerned that this adjustment might put the approval of a much needed loan in jeopardy.
ACCT-14  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Internal Control (Segregation of Duties)	<i>ZZ Cinema</i>	The staff accountant for a chain of theaters has noticed questionable activities on the part of the assistant manager at ZZ Cinema. The manager not only prepares the bank deposit slip for each evening's sales, but deposits the money, and keeps the bank receipts and unsold tickets in a safe. Should she blow the whistle?
ACCT-15  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Internal Reporting	<i>Truth or Consequence</i>	A controller finds out from the audit senior in-charge that the gross profit ratio had been materially understated last year. She explains to the in-charge (a former colleague) that this had happened because her department had not posted a prior year's adjustment to the subsidiary inventory records. Unfortunately, the company had reacted to last years financials by laying off some people. Disclosure of the mistake would be detrimental to the controller's future. The in-charge, who has expressed an interest in dating the controller, suggests that they discuss the situation over dinner at his place.
ACCT-16  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Violations of Internal Control	<i>Whatever Happened to All Those Credit Slips?</i>	The senior in-charge of an audit has questions about the high travel and entertainment expenditures attributed to Chauncy the VP of finance and the son of the company's president and owner. The company controller tells the auditor that the company had followed acceptable procedures for approving T&E expenses and that this is an insignificant issue.
ACCT-17  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Auditing/Materiality	<i>Ignore the Error?</i>	A senior accountant assigned to the audit of a closely held corporation discovers that the client's income is materially misstated due to a cutoff error. However, the audit manager tells her not to mention this adjustment in the working papers because there are no tax implications and the files need to get to the partner as soon as possible.

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ACCT-18  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Accounting for Leases	<i>Apel Manufacturing</i>	A recently hired controller for a small nonpublic manufacturing company believes that the company's building lease arrangement should be treated as a capital lease. The CEO disagrees and states his concern for the impact of such reporting on the company's pending loan approval.
ACCT-19  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Government (Cost Allocation on Government Contracts)	<i>Filling the Pool</i>	The client on the audit is a medium-sized company that does a lot of work with federal government contracts. The internal auditor notices some questionable items allocated to the general and administrative (G&A) cost pool. He wonders whether it is right to "fill the pool" with questionable costs.
ACCT-20  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Confidentiality of Information	<i>Independence</i>	A CPA with a regional firm has confidential information that the international loans of a local bank are deteriorating. During a visit at her parent's home she learns that a large portion of her parent's retirement funds are invested in the bank's stock.
ACCT-21  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Capital Budgeting	<i>Plant Automation</i>	A manufacturing plant manager tells the company cost accountant that headquarters is converting the plant into a high-tech factory. He asks the cost accountant to work on a cost summary that can be released to the employees (many of whom will lose their jobs) and the community showing that automation is a good idea.
ACCT-22  <a href="#">Case study</a> <a href="#">Teaching notes</a>	ROI/Residual Income	<i>Recycling Equipment</i>	The cost accountant in a chemical company is asked by the plant manager to determine the cost effectiveness of equipment that recycles hazardous waste. The company spends a great deal in disposing of these chemicals. The cost accountant discovers that the cost of the recycling equipment is high but will considerably reduce the amount of hazardous waste to be discarded. However, two of his industry sources disagree as to the extent of future cost increases for disposal. Which estimate should he present?

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ACCT-23 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Budgeting/Standards Setting	<i>Budgetary Slack</i>	A cost accountant develops next year's budget for the division. Her supervisor asks her to "put some slack" in the budget. But the cost accountant believes that her budget is more accurate due to new procedures that reduce materials waste and damage.
ACCT-24 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Staffing/Training and Development	<i>To Go or Not To Go</i>	A senior accountant with a large accounting firm is planning to enroll in an MBA program next fall. The partner of training and development for the office approaches him with an opportunity for a five-month exchange program in the Soviet Union. One of the requirements of the program is for candidates to have "long-term potential" with the firm. The senior accountant wonders whether it is right to pursue this opportunity, then return to school.
ACCT-25 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Staffing	<i>Family Plans</i>	A controller at a small manufacturing company is faced with a decision. Her company is merging with another manufacturing company and redundant positions will be eliminated. She knows, from an inside source, that she will be selected over the other company's controller. But she had been pondering a leave of absence due to increasing family responsibilities.

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FIN-01  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Commercial Bank Management (Branch Management)	<i>The Accidental Bank Robbery</i>	A "relief" manager for a chain of banks is helping an inexperienced teller who is short \$900 at her drive-in window. While it appears the teller added a zero to a \$100 check and paid out the extra money to a customer, the customer now claims he was not overpaid. The teller will be fired if the issue is not resolved.
FIN-02  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Commercial Bank Management (Loan Evaluation)	<i>The Curious Loan Approval</i>	A bank financial analyst is surprised that a \$5 million loan to a retail grocery chain is approved, in part because information about overleveraging is stifled by the commercial loan officer-the financial analyst's supervisor. This same officer then receives very favorable mortgage terms from a savings and loan whose chairman is also the president of the grocery store chain.
FIN-03  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Institutes and Markets (Loan Covenants)	<i>The Bank Manager's Dilemma</i>	The branch manager of a large bank holding company has successfully increased loan and deposit volume in her area. She has landed a \$2 million account with a local apartment management company but finds out that, through a bank clerical error, several returned checks were not debited to this client's account. The branch manager knows that if she follows her boss's directive to returning the bad checks, she will lose not only the account but also the mortgage loan for the client president's residence.
FIN-04  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Capital Budgeting	<i>The Headquarters Building</i>	A new finance analyst at a local bank is struggling with making accurate growth estimate projections. The bank president is pushing the construction of a new headquarters building, and tells the analyst that growth potential is high. While the bank is doing well, and the future looks secure, the finance analyst was not comfortable with the growth figures mentioned by the president.
FIN-05  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Insider/Information/ Trading	<i>The Good Credit Reference</i>	During a confidential conversation, a credit officer hears that a major client is in financial trouble, but just might stay out of bankruptcy by obtaining as much good credit as possible. While it was important to assist the client to stay solvent, for her sake and theirs, how could she do this without breaking confidence?

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FIN-06  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Portfolio Management	<i>SNB Annual Conference</i>	The assistant treasurer of a medium-sized manufacturing company is responsible for monitoring the investment performance of the investment managers of her company's pension funds. One of the investment managers invites her to a genuine, but "fun-filled;" conference in Vail, Colorado. She wonders how attendance at this conference would taint her objectivity or the appearance of independence in making recommendations to allocate company funds to this and other investment managers.
FIN-08  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Pension Funding	<i>Metropolitan City Teacher's Retirement Fund Performance Appraisal</i>	A portfolio analyst for the city teacher's retirement fund is asked to analyze the performance of its portfolio manager and recommend whether to continue with the current manager, or hire a new one. While the current portfolio manager's performance is slightly below that of the strongest competitor, the analyst believes that there are intangibles which should be considered in such an analysis.
FIN-09  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Obligations to Shareholders (Investment Banking)	<i>Pump it Up</i>	The investment banker for a manufacturer of innovative medical equipment discovers that some hospital patients had died during the trial runs of its infusion pumps. While the FDA had approved the product, the investment banker wants to know the whole story. The day before the manufacturing company is to offer its initial public offering, she finds out that the incident did, in fact, occur and the investigation concluded that the doctor had used the pumps incorrectly.

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MGMT-01  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Compensation/ Discrimination	<i>Family Business</i>	The head of the payroll department in a small electronics firm wonders why one of the technicians, who happens to be the brother of the company's general manager, is being paid so much in commissions. She understands a little better when she sees the general manager give his brother a stack of "high commission" work tickets--an action that is contradictory to company procedures.
MGMT-02  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Corporate Social Responsibility	<i>Safety? What Safety?</i>	The assistant controller of a medium-sized manufacturing firm is concerned about upper management's casual attitude toward the environment. During a planning meeting, he learns that the company's new plant will meet federal waste treatment standards but not the standards of the industry. Since their chief competitors do not even have the waste treatment capacity that already exists at the new plant location, upper management is not inclined to do anything to improve the situation.
MGMT-03  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Due Process	<i>Sticky Fingers</i>	The security manager of a large retail store asks the new human resource manager to look through the personnel files of a suspected internal thief to find alternative grounds for the suspect's termination since the results of a lie detector test cannot legally be used. The HR manager finds an inconsistency in the employee's records that would not have been discovered otherwise.
MGMT-04  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Environmental Protection	<i>Little Enough or Too Much</i>	A recently hired product development manager is very concerned that the production process for a new industrial-strength lubricant is dumping too much chemical waste into the nearby river. While the government regulatory agency has approved the level of released waste, the manager feels this not only harms the environment but could cause the company problems in the long run.
MGMT-05  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Environment	<i>Something's Rotten in Hondo</i>	A plant manager is faced with a dilemma. The EPA is levying fines for a plant's heavy emissions. To meet EPA standards, the company could either invest in new smokestack scrubbers or schedule heavy emissions at night when the EPA does not monitor. The plant manager is informed that the company will not purchase the scrubbers and, if the EPA fines do not stop, is might relocate the plant 15 miles away in Mexico. This would be a devastating blow to the town's economy, would cause widespread unemployment, and would not solve pollution problems.



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MGMT-06  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Leadership	<i>A Good Team Player</i>	Upon meeting his new supervisor, an assistant department manager mentions a concern he has about favoritism in giving work assignments in the department. The next day, the new supervisor strongly urges her assistant to tell her the names of the assistant managers who are not being good team players.
MGMT-07  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Production (Product and Workplace Safety)	<i>Stubbs</i>	A punch press operator is suing the manufacturers of a piece of equipment that was involved in a serious injury he sustained six years ago. OSHA requires a company to keep records on machine use for only five years. Because some of the older records kept by the company would seriously expose their company and the machine's manufacturer to liability, the HR manager tells the loss control consultant to destroy those records and equipment.
MGMT-08  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Human Resource Management/Sexual Harassment	<i>Sexual Harassment</i>	A recently-hired production manager is tense on the job because of harassment by a coworker. She tells her boss that she is planning to take action if this continues, even though the company has no written sexual harassment policy.
MGMT-09  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Strategic Planning, Policy and Control	<i>Cost Justified?</i>	The district manager in charge of computer operations for a large company is told by his superior to respond to a concern of the company's CEO about the alleged poor performance of a new computer system. He is directed to respond in a manner that he believes would misrepresent the facts.
MGMT-10  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Leadership	<i>Might Makes Right</i>	A research and development assistant creates an innovative software package, but his boss is thinking of passing it off as her own. The boss could present the idea to her assistant as a strategy to increase both of their salaries and promotability--or she could threaten to lower his evaluations or even fire him.
MGMT-11  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Workplace Policies and Discrimination	<i>Short Shorts</i>	The manager of a beach-side eating and drinking establishment listens to the complaints of the waitresses about their new, more revealing uniforms. Although the "new look" seems to be successful in attracting customers, it is no doubt responsible for the less than ideal working conditions that the waitresses are experiencing.

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MGMT-12  <a href="#">Case study</a> <a href="#">Teaching notes</a>	White-Collar Crime	<i>Check Kiting</i>	An operations manager at a small, local bank has the responsibility of closing the account of a check kiter-someone who withdraws funds they do not have by cashing precisely timed checks at more than one bank. While this was usually a relatively simple procedure, the operations manager knows that this check kiter is a close personal friend of his wife, dates his boss, and is the chief financial officer at another bank.
MGMT-13  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Labor Relations	<i>Mutiny in the Manufacturing Department</i>	A lead supervisor in a manufacturing department must resolve a conflict between an inexperienced junior supervisor and a veteran machine operator. The machine operator had changed the group's work procedure to get the job done in time-without consulting the junior supervisor about the change.
MGMT-14  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Performance Appraisal	<i>But My Textbook Said This Would Work</i>	A training and development manager runs the week-long training course for bank tellers. One of the probationary trainees is having difficulty in learning the skills, and continues to make mistakes. The trainee is also the only member of a minority group in the training course. The trainee communicates her intention to file a former complaint if she does not pass the training.
MGMT-15  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Training and Development	<i>Oh, Salesman</i>	A new salesperson at a large car dealership brings her concern to the new sales manager. She wonders why some of the most veteran and successful salesmen at the dealership regularly skip the company's training seminars. The sales manager wonders how he should react to the salesperson's complaint about the poorly attended training.
MGMT-16  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Environmental Issues	<i>Mexican Pesticide Shipment</i>	A newly appointed assistant manager in the international marketing department of an agricultural chemical company wants to make a good impression on her first assignment. The project is to supply a huge order for alar-based pesticides to a farmers' association in Mexico. In recent years, alar-based pesticide production and export has come under attack from environmentalists and government regulators. Residues of these chemicals come back to the U.S. in unregulated imported farm produce. Alar has been shown to cause cancer in test animals.

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MGMT-17  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Production/ Operations Management	<i>The Fitzgerald            Machine Company</i>	The production scheduler for a machining company has worked out an agreement with a customer to delay a shipment due to a labor dispute at the customer's plant. The customer agrees to pay for the shipment as originally agreed. After hearing from his production manager that this shipment would not be completed as scheduled, the production scheduler also learns that the Vice President of Operations has mailed the invoice to the customer, and is asking the production scheduler to also negotiate a customer storage fee for the order to be charged to the customer.
MGMT-18  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Training and Development	<i>Is Bob Special?</i>	A senior auditor for a medium-sized CPA firm discusses a problem with the engagement. Two staff members, one of whom is in a wheel chair, have taken more time that budgeted to do the outside inventory because they had run into "problems with Bob's wheelchair." The manager wonders about balancing budget needs with development opportunities for his staff.
MGMT-19  <a href="#">Case study</a> <a href="#">Teaching notes</a>	Staffing (Affirmative Action, EEO)	<i>On Parole</i>	The new personnel manager at a medium-sized company receives a disturbing phone call from the parole officer of a recent mail room hire. She learns that the new hire has not consistently reported in to his parole officer and that he was in prison for brutally assaulting people he has met at work. The personnel manager goes back to the personnel files and discovers that proper follow-up procedures had not taken place. She wonders how to protect the rights of all employees.

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MKTG-01 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Advertising and Marketing Management	<i>Affirmative Action vs. Client Wishes</i>	A junior account executive at a small advertising agency is offered a quick promotion under difficult circumstances. The agency has landed a large account that will keep it solvent. The problem is that the client wants to replace the African-American actors used for the sales presentation with white actors. When the acting account executive on the client account refuses to do this, she is fired. The junior account executive is offered the position if she will work with the client.
MKTG-02 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Bidding Process Irregularities	<i>Inside Information</i>	A new salesperson at a wood products manufacturer is reviewing a commercial contractor's bill of materials to develop a bid on a job. The day before the bid is due, his boss gives him envelopes containing their two chief competitors' bids for the same job. The boss explains that the firm "wins" most of the bids thanks to an "inside man" in the commercial contractor's organization. He says that this is how you succeed in the construction industry.
MKTG-03 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Black-Market Activity	<i>(Black) Marketing "Primo" in Rohanda</i>	The international tobacco products manager for a major cigarette producer wonders whether she should approve the marketing plan of the southeast Asia branch manager. The plan calls for doubling the advertising budget for the country of Rohanda and increasing prices to distributors in neighboring Kalanda. By doing this, the company will share the profits of Kalanda-based black-market activity in Rohanda, a country which officially prohibits imports of cigarette products.
MKTG-04 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Cost vs. Price vs. Value Issues	<i>Incredible Shrinking Potato Chip Package</i>	Due to a price increase for potatoes, the brand manager for a potato chip product is considering "downsizing" the product rather than raising the price. She knows that changing the net weight of a package is less noticeable to consumers than increasing the price. She wonders whether this is a deceptive practice.
MKTG-05 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Critical Advertising of Competitor	<i>The Competitive and Combative Toilet Tissue Campaign</i>	A copywriter for an advertising agency is asked to work on a toilet tissue product campaign that presents the main competitor's brand as plain and boring. The copywriter feels this form of advertising is unprofessional, and research findings are equivocal about the approach. She knows the FTC supports comparative advertising if the claims can be substantiated, but she would prefer to focus on the positive attributes of the product.

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MKTG-06 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Deceptive Advertising	<i>The Pizza Puzzle</i>	The food services manager for a large hotel has come up with a strategy to combat a decline in room service business. Since guests seem to prefer ordering out for pizza rather than ordering pizza from room service, she proposes that the hotel prepare guest room brochures and use other strategies to make it appear to guests that when they order "Napoli Pizza" they are sending outside for it rather than ordering it from room service.
MKTG-07 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Deceptive Advertising	<i>The Nonuser Celebrity Endorser</i>	A copywriter for an advertising agency is assigned an account for a brand of bacon. She wonders about the appropriateness of having the product endorsed by a celebrity who has recently become a vegetarian.
MKTG-08 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research	<i>Justifying Price Increases</i>	A marketing research manager for a local television station is asked by the new General Manager to conduct a survey that would support his decision to charge small business accounts 20 percent more for air time.
MKTG-09 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Management, Advertising & Selling	<i>Another Type of Discrimination</i>	An assistant brand manager for a large consumer goods company is disturbed by the marketing plans championed by her supervisor for a floor scrubbing soap. The plan is based on empirical evidence that it is more advantageous to use physically unattractive spokespersons when marketing mundane products. The assistant brand manager did research in college on "the physical attractiveness phenomenon" showing that unattractive people are disadvantaged throughout life. She believes this is an important social issue.
MKTG-10 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research	<i>Falsification of Data</i>	A research analyst for a successful marketing research firm is surprised to learn that the manager wants him to rewrite his report based on changes that are being made to computer printouts of the research data. The manager (a co-owner of the agency) explains that the client would probably not agree with the actual findings and related recommendations in the first draft of the report.
MKTG-11 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Management (Event Marketing)	<i>Lottery Mania</i>	. The director of event marketing for a state lottery is told to put together promotional events for a new lottery game targeted toward minorities who also tend to be frequent players. The director is a member of a minority group, and her father had been a compulsive gambler. Even though she has reservations about this promotional strategy, she knows that more lottery ticket sales mean more money for statewide education

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MKTG-12 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Negotiations	<i>Heaven Help Her</i>	A business broker is working with a local minister to purchase a small manufacturing plant so it can be converted into a recreation center. The business broker's supervisor recommends that she mislead the seller of the plant to believe that the buyer is interested in restoring the machines in the plant, thereby reducing the down payment.
MKTG-13 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Package Labeling and Advertising	<i>Cosmetic Applications</i>	An assistant marketing communications manager for a skin product manufacturer is asked to coordinate the storyboards for a campaign to increase the recommended application of a moisturizer from one to three times a day. She realizes that although this strategy will serve to increase sales volume, it does not reflect the results of focus group data.
MKTG-14 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Padding Expense Accounts	<i>Phantom Expenses</i>	A new salesperson with a small appliance manufacturer has just attended a sales training course. A more experienced salesperson explains to her that the company underpays actual travel expenses on average and that the rule of thumb used by the sales force was to inflate total expenses by approximately 25 percent. She argues that if anyone reported actual expenses, the company might investigate.
MKTG-15 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Selling	<i>Life Insurance – Who Benefits, the Consumer or the Company?</i>	A sales representative for a large life insurance company is increasingly frustrated by a dilemma he faces daily. The company's offers 110 percent commission on the first year's premium for a product that bundles insurance and savings features together. The company offers much lower commissions for considerably cheaper product that provides much greater insurance protection. If he sells the more expensive product, he can provide better for his family and his company makes more money, but the buyers may not receive the product they need.
MKTG-16 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Unethical Sales Presentation Techniques	<i>The Speedy Sale</i>	In an effort to finalize the sale of an expensive, out-of-stock television set, an electronics salesperson is considering a strategy of promising the customer one-day delivery when it will really take at least a week to have the set shipped from the factory.

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MKTG-17 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Use of Proprietary Information	<i>Inside Info</i>	An assistant product manager for a consumer package goods marketer stumbles upon an opportunity to stay ahead of the competition. A college friend is in town to meet with a potential client representing a competitor's organization. The assistant product manager realizes it may help her career and her company if she could secure some intelligence on the competitor's marketing ideas.
MKTG-18 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Using Inferior Materials	<i>Elite Furniture</i>	A recently promoted assistant product manager for a furniture manufacturer returns to work after a pregnancy leave to find that the company has decided to buy an inferior grade of padding for upholstered furniture. Even though she knows the company is facing some short-term financial difficulties, she feels strongly that, over the long term, building furniture with inferior materials will damage the company's reputation with its retailers.
MKTG-19 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research (Researcher Bias, Unethical Uses of Data)	<i>The Jury Selection</i>	An assistant project coordinator for a marketing research firm is developing a telephone survey for a well-known criminal trial attorney. The attorney represents a financial planner charged with fraudulent acts. The survey provides insights about the kinds of jurors that would be most sympathetic to her client. The researcher had been following the case in the local media, and believes that it is likely the financial planner is guilty.
MKTG-20 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Intelligence	<i>I SPY: A Case of Competitive Espionage</i>	A junior employee at a marketing consulting firm consults with a major client who has developed and wants to market a new fax machine. During the project, the client finds out that a competitor plans to launch a new, higher quality fax machine before their own timelines. The junior employee is asked to approach the competitor as a buyer to find out the features and capabilities of the competitor's product.
MKTG-21 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research	<i>The Focus Group</i>	A research specialist for a marketing research firm has just run a successful focus group to gather consumer information for a local law firm that will help to develop a new series of TV commercials. One of the focus group participants mentions an incident of poor client service on the part of the law firm—the identity of which was not given to the focus group. The research specialist's supervisor asks her to supply the name of the focus group participant to the law firm so that they can take steps to prevent similar occurrences.

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MKTG-22 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Product (Controversial Product)	<i>Societal Impacts of Marketing</i>	A buyer for an importer of ethnic arts works with the Puna tribe to import their distinctive woven baskets. Over lunch, his boss and a client approach the buyer with a proposal to change the symbols and colors in the Puna's basket and place a large order with a tight deadline. The buyer understands that cultural symbols are important, and that, if the Puna decide to fill the order, all tribe members would be involved; men, women, and children. This would place many tribe members out of their traditional roles.
MKTG-23 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Pricing (Price vs. Value) Advertising (Deceptive)	<i>Green Earth</i>	A recently-hired director of membership at a nonprofit organization learns that new members who are recruited during the summer months receive renewal notices in December like all members. In effect, these new members pay for an annual membership for a much shorter period.
MKTG-24 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Undercounter Sales	<i>Robbing Peter to Pay ... Peter</i>	A division manager for a major restaurant chain hears rumors that one of her unit managers is taking in money without ringing up the sale. To verify the rumors she sends friends to act as customers; some of them find that the rumors are partially true. In fact, he is using unrecorded payments to his crew as performance bonuses and incentives. This goes against company policy, but on the other hand, the unit manager achieves much better performance than other unit managers.
MKTG-25 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Product (Harmful Ecological Impact)	<i>To Spray or Not to Spray</i>	A product manager for a company that manufactures cleaning products is trying to find innovative ways to turn around a declining market position. In his research, he learns that competitors are having success in sealing similar products in an aerosol spray form that contains hydrocarbons. In marketing tests, he also learns that consumers rate a "pump" form equal to the current packaging, but are excited about the aerosol.
MKTG-26 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research (unethical uses of research data; violating privacy of respondents)	<i>The Nonanonymous Survey</i>	An assistant project manager for a market research firm is assigned to a community service project to identify the health habits of the community. She is surprised to learn that her firm is considering selling the data obtained on the community service study to a client who may wish to open a chain of fitness centers in the area.



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MKTG-27 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Environmental vs. Economic Concerns	<i>California Wood Harvesting Company</i>	A lumber company is experiencing growing complaints that their practice of clear-cutting is hurting the environment. The company president tells the marketing department to create an image-building program to gain public and government support. The assistant to the VP of marketing doubts the wisdom of some aspects of the project.
MKTG-28 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Advertising (Unethical Tactics)	<i>Washing Dirty Laundry</i>	A project manager at a consumer products company is searching for approaches to market a laundry product. The current campaign for the product is offensive to some women who have expressed their objections to the company. The product is doing well on the market.
MKTG-29 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Advertising Sales Promotions	<i>Green Acres Promotions</i>	A young couple accepts an invitation for a free weekend at a new timeshare resort development. After the obligatory real estate promotion, the salesperson strongly expresses his frustration that the couple is not interested in buying. They wonder what action to take, and what responsibilities they have to future buyers or the real estate developer.
MKTG-30 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Product Liability Issues	<i>I-Warn-Ya Ammonia</i>	A marketing sales representative for an agricultural products manufacturer inadvertently discovers information about a farming accident that occurred almost seven years ago that was the direct result of a failed valve, a product of the company. The company president recommends that the sales rep remain silent until the seven-year statute of limitations is in effect.
MKTG-31 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Unethical Sales Presentations	<i>Thompson Security Systems</i>	A sales representative for a security systems manufacturer has received training and literature on his company's product line and those of the competition. He learns, while accompanying his district manager on sales calls, that she provides negative information on the products of the competition that is not in the company literature. After doing some research, the sales rep decides to exclude the questionable information in his sales presentation. Later, he is confronted by his district manager about this oversight.
MKTG-32 <a href="#">Case study</a> <a href="#">Teaching notes</a>	Marketing Research (Distortion/Falsification of Data)	<i>The Too-Small Sample</i>	A marketing research firm cannot complete a study for a bank by the promised due date and make money on the job unless interviewing is stopped immediately and a multiplier is applied to weight the data up to 500 respondents from the actually completed 350. The statistician ponders what he should do.

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