

Introduction to Case Studies

How to Approach a Case

1. ***Read the case through***
 - Do not make value judgments or "take sides"
 - Read only for "mood," e.g., fear, stress, calm, anger, excitement, etc.
2. ***Re-read the case***
 - Underline all "important" information
 - Judge whether "Could this possibly be important to the case?"
3. ***Develop an organization chart***
 - Who reports to whom
 - Area of responsibility
 - Formal communication lines
4. ***State problem or problems***
5. ***Consider the objectives of the institution, department, or individual***
6. ***Identify solutions***
 - Be innovative and creative
 - Brainstorm
 - Include everyone (within reason)
7. ***Determine possible consequences and evaluate options***
8. ***Prioritize solutions***
 - Especially first three or four
 - Provides backup solutions in case the number one solution is turned down or does not work
 - Saves going back and analyzing everything from scratch

What students can expect from the group facilitator

- There are many or no "correct" answers to the case studies and the facilitator's role is to help your group find a well-reasoned approach to the issue.
- The facilitator will encourage discussion and will keep the group focused both on the case problem and on the process being followed.
- The facilitator may ask questions of the group or of individuals to encourage all members of the group to participate in the discussion.
- At the end of the discussion, the facilitator may share some relevant experiences in his/her own career.
- The facilitator will ensure that the discussion moves along in an efficient manner so as to finish in the time allotted.

Student Cases

- You will be assigned to a small group for case study discussions and be informed of a time slot so you will know when you will present your case
- You will each present your own case in your discussion group that will act as a sounding board and sort of consulting group for you.
- **All discussions are to be kept strictly confidential, as the cases may involve sensitive matters and deep feelings.**
- Your facilitator will work with your group to assure that all cases have been distributed, to determine an order for presentation, and to set expectations for the approximate amount of time allocated for each case.
- You will be asked to start by describing the facts of the case and to respond to questions from the group. Then the group will move into brainstorming and will propose possible options and solutions for consideration.

Sample Student Case #1 **Federal Funding in Jeopardy**

The federal funding agreement requires the separation of all expenditures into one of two classifications, allowable and not allowable. An allowable expenditure is defined as one that can be included in the total amount used in the calculation of the reimbursement fee charged to the federal government. Written guidelines were issued, campus-wide and to all accounting sections, explaining the requirement and all account coding in order to properly classify a given expenditure. The intention was for all campus departments to follow the guidelines and for the accounting sections to monitor the coding for accounts within their area of responsibility. A correcting entry was to be made for any expenditure that was misclassified. If government audits revealed that proper classification of expenditures was not occurring, federal funding could be jeopardized.

Laura is an accountant in grant accounting. She is also the accountant in charge of the analysis for all accounting sections. Each year before closing the books, the accounting department must make a tremendous effort to ensure proper coding of all expenses. Overtime is required, drawing employees from all accounting sections. Significant volumes of misclassifications are identified and corrected in all sections except Federal. This led Laura to conclude the following:

Departments either do not understand established guidelines and are not asking for help or they are ignoring them completely.

Accounting sections, except for grants, are not regularly monitoring (say monthly) the expenditures.

Laura has quite a dilemma, if her conclusions are correct. It is too late to consider options to the overtime for this year. The reclassifying of expenditures must be completed before fiscal year-end closing. Next year because of the expected budget crunch, she is positive overtime will be severely curtailed, if not eliminated.

How can she secure cooperation from campus departments to follow the classification guidelines? How will she secure the cooperation of the accounting sections to monitor the accounts on a regular basis? It appears obvious to her the other sections don't see the monitoring as part of their regular duties. What can she do to change the mindset?

Sample Student Case #2

Yvonne and Alexander

You are supervisor of Yvonne, who is in charge of processing travel expense reimbursements for her university. As a contractor to the US government, the university has had to implement strict procedures for payment to any non-US citizens or permanent residents, including paperwork to be completed by the foreign nationals, as well as copies of their passport, visa and other required documents.

In early February, Yvonne received 20 payment vouchers for travel expense reimbursement from a college sponsored conference hosted by the Physics Department. All of the individuals were citizens of Russia and the conference had been held in November of the previous year. Several days later, Yvonne received an additional payment voucher from the same department including an invoice for \$15,000 from the Moscow Four Seasons Hotel for the Physics conference. This purchase had far exceeded the \$500 limit for purchasing without a purchase order.

Yvonne contacted the sponsor, Professor Alexander Dimetri, Chair of the Physics Department, and informed him of the necessary documentation and the issue of prior approval of purchase orders. Instead of providing the paperwork, he sent a lengthy email to the Vice President for Finance, citing Yvonne's unacceptable and uncooperative behavior. He also asserted that her actions were making the university look very unfavorable to his colleagues overseas by not paying obligations in a timely manner.

The Vice President forwarded the email to you with questions; "What seems to have happened here? Why were these travel claims not paid sooner? Have they been paid as of now? Do you understand the importance of the academic side of the house and that their needs are always of utmost importance? Do we need to send your staff to customer service training?"

How do you handle this situation?

Sample Case #3

Budget Challenges, Solutions and Unintended Consequences

The enrollment of the university has declined with a corresponding reduction in state allocations. Across the Business Affairs units, departments have been asked to cut operating expense budgets by five percent. Raul is the new supervisor of Parking Services, an auxiliary activity that reports to Business Affairs. Raul has been asked to also reduce operating costs by five percent and at the same time increase revenues by seven to ten percent.

Raul and his staff developed a plan to achieve this task. The Field Operation supervisor hired additional student enforcement officers to increase citation issuance. More meters were placed around campus to promote the convenience of legal parking. Permit sales implemented a fee for visitors and conference attendees and the systems analyst developed productivity programs to cut operational costs. After a few months, the revenue increased and, through web-based programs and forms, operational costs had been reduced. In the Business Affairs group, Raul's operation was known as "a cash cow."

In order to promote positive customer relations, Parking Services continued to provide services with lockouts, jump starts, and minor vehicle assistance--representing thousands of dollars of in-kind services each year. Concurrently, however, there was an increase in ill feelings among the community members having to pay to park, and/or getting tickets for parking illegally. More students were being "caught" parking illegally and complaining to the student newspaper and upper administration. The President was overheard making disparaging comments about the image of parking on campus. In addition, the employees in the Parking Services Office took in an earful from its "customers" who had been cited.

Has Raul gone too far in generating revenues at the expense of maintaining positive customer relations? What do you advise Raul to do, if anything?