

Case Number	Title	Type	Subject	2011 Addendum	Applicable Courses
10-1	SolvGen	Revenue Recognition	Recognizing revenue in a research and development arrangement with multiple element	Yes	Intermediate or Graduate
10-11	Eye Vision	Revenue Recognition	Multiple deliverables/software revenue recognition	No	Intermediate or Graduate
09-1	Velocity Cellular	Revenue Recognition	Accounting for revenue arrangements with multiple deliverables. The case requires students to question the existence of multiple deliverables.	No	Intermediate or Graduate
07-3	Columbia On-Line Networks	Revenue Recognition	Recognizing revenue in arrangements with multiple elements, accounting for long-term executory contracts, and audit considerations with respect to revenue recognition (with an emphasis on identifying round-trip transactions).	Yes	Intermediate accounting or undergraduate auditing if covering either the accounting or the auditing components of the case independently. Graduate course integrating financial accounting and auditing.
09-6	UpBeat, Inc.	Financial Instruments	Accounting for the transfer and servicing of financial instruments. The case requires students to determine whether particular provisions preclude sales treatment.	No	Advanced or Graduate
08-3	Hedge Documentation	Financial Instruments	Identifying deficiencies in hedge documentation under SFAS 133 and understanding the implications for hedge accounting.	Yes	Graduate
05-7	Ace Company	Financial Instruments	Derivatives (equity instruments with multiple components)	No	Graduate
04-8	Drug King	Financial Instruments	Derivatives (accounting for assets transfers with related puts and calls)	No	Graduate
08-2	Sooner or Later	Share-Based Payments	Understanding the implications of performance measures in the accounting for share-based compensation.	No	Intermediate or Graduate
07-4	Murray Compensation	Share-Based Payments	Accounting for modifications to share-based payment awards. Requires the calculation of share based payments including the impact of reducing the exercise price.	No	Intermediate accounting or graduate course
05-9	Spend More	Share-Based Payments	Accounting for compensation costs under different stock option arrangements	No	Intermediate or Graduate
09-9	Bricks & Mortar	Income Taxes	Accounting for uncertain tax positions. The case illustrates the judgments involved in applying FIN48.	No	Intermediate or Graduate Accounting or Tax course covering FIN48
07-6	Graphic, Inc.	Income Taxes	Identifying and evaluating evidence to determine the appropriate income tax valuation allowance. Requires applying judgment in assessing the evidence that would impact the need for a valuation allowance related to deferred tax assets.	No	Intermediate accounting or graduate course

08-4	The Bear Minimum	Lease accounting	Identifying minimum lease payments.	Yes	Intermediate
11-6	Lessee, Ltd.	Lease Accounting	Lease accounting US and IFRS	Yes	Intermediate or Graduate
05-6	Centcom, Inc.	Consolidations	Consolidation (consolidation in accordance with the guidance under IFRS)	Yes	Advanced or Graduate
04-4	Three Little Pigs, Inc.	Inventory	Inventory (assessing and reporting of impairment of inventories - LOCOM)	No	Intermediate
03-5 – Part 1	Trademark, Inc. Part 1	Earnings Management	Client Integrity (earnings management and assessing client integrity)	Yes	Undergraduate or graduate auditing
03-5 – Part 2	Trademark Inc. Part 2	Earnings Management	Client Integrity (audit procedures related to assessing potential misstatements related to earnings management)	No	Undergraduate or graduate auditing
10-5	Danle Corporation	Contingencies	Accounting and disclosure requirements of SFAS 5	No	Intermediate or Graduate course integrating Financial Reporting and Auditing
09-2	Pharmgen Pharmaceuticals	Research & Development; Contractual Arrangements	Understanding the implications of and accounting for R&D funding arrangements. The case focuses on the difficulty of deciding how to account for R&D contractual arrangements.	Yes	Intermediate or Graduate
09-3	Venturing Into Consolidations	Variable Interest Entities ; Joint Venture arrangements	Applying the principles of accounting for Variable Interest Entities to Joint Venture arrangements. The case focuses on identifying variable interest entities and determining which standards to apply.	No	Advanced or Graduate
11-3	Masters of the Universe	Consolidation of Variable Interest Entities	Applying key concepts of the VIE model in ASC 810-10 (Statement 167).	Yes	Advanced or Graduate
10-4	Lack of Information	Asset Retirement Obligations	Assessing whether sufficient information exists to measure an asset retirement obligation.	No	Intermediate or Graduate
09-4	Needs Space	Asset Retirement Obligations; Lease Agreements	Accounting for asset retirement and similar obligations imposed under the terms of a lease agreement	Yes	Intermediate or Graduate
09-5	Pit Stop Closed/Sold	Asset Disposal; Discontinued Operations	Determining whether an asset disposal qualifies for presentation as a discontinued operation.	Yes	Advanced or Graduate
09-5(a)	Pit Stop Closed/Sold	Asset Disposal; Discontinued Operations	Determining whether an asset disposal qualifies for presentation as a discontinued operation.	Yes	Advanced or Graduate
10-2	Eagle Impairment Loss	Accounting for Asset Impairments	Calculating impairment of assets and reversals of impairment losses under IFRS and U.S. GAAP	Yes	Intermediate or Graduate

09-7	Auto Corporation	Accounting for Asset Impairments	Accounting for asset impairments. The case asks students to determine the appropriate asset groupings to assess impairment and to identify matters to consider when testing the recognition and measurement of impairment.	No	Intermediate or undergraduate auditing if covering either the accounting or auditing components separately; Graduate course integrating accounting and auditing
09-8	Classified Information	Income Statement Presentation	Issues related to the appropriate placement of items in the income statement. The case is designed to illustrate some common issues related to income statement presentation.	Yes	Intermediate or Graduate
11-5	Venus Cellular	Income Statement Presentation	Identifying presentation issues in the statement of comprehensive income or the income statement under U.S. GAAP and IFRS	Yes	Intermediate
08-5	Sell-It Products	Segment reporting	Analyzing selected financial statement data to identify operating segments and determining which of those are reportable segments.	No	Intermediate or Graduate
08-6	The Rump Organization	Pension/OPEB accounting	Understanding the difference between voluntary and involuntary employee termination benefits and the related accounting implications.	No	Intermediate or Graduate
08-9	Fraud and Illegal Acts	Fraud	Enhance student's understandings of audit responses, including evaluating the findings of management's investigations in situations when possible fraud or illegal acts have been identified	No	Auditing or Undergraduate course
10-6	Care for Kids	Materiality of errors	Evaluating & classifying deficiencies that are greater than de minimis but not material	No	Auditing
10-3	Restructuring Costs	Restructuring Costs	Accounting for restructuring costs under IFRS and U.S. GAAP	Yes	Intermediate or Graduate
10-7	Impaired Abilities	Investments	Assessing whether investments are other than temporarily impaired	Yes	Intermediate or Graduate
10-8	AB&C Company	Investments; Fair Value	Auditing investments: existence and valuation.	No	Auditing or Graduate course integrating Financial Reporting and Auditing
10-9	Institutional Investor Company	Investments; Fair Value	Auditing investments: existence and valuation.	No	Auditing or Graduate course integrating Financial Reporting and Auditing
11-2(a)	Fair Value Hierarchy	Fair Value	Determining fair value hierarchy per ASC 820 and reconciliation of investments valued with Level 3 inputs.	No	Graduate
11-2(b)	Fair Value Disclosures	Fair Value	Determining quantitative and qualitative disclosures for assets and liabilities that are measured at fair value on a recurring basis under ASC 820.	No	Graduate

10-10	An Offer You Can't Refuse	Professional judgment	Professional judgment on accrual of estimated settlement obligation and management representations.	No	Auditing or Graduate course integrating Financial Reporting and Auditing
11-8	Billy's Beats	Professional judgment	Using professional judgment to evaluate the reserve estimates based on management representations.	No	Undergraduate or Graduate Auditing
07-5	Springbok Corporation	Long-term Incentive Plans	Identifying the accounting literature that applies to long-term incentive plans.	No	Requires research of the accounting literature to determine which literature appropriately applies to long-term incentive programs.
07-8	Hurricane William	Insurance Recoveries	Accounting for anticipated insurance recoveries. Focuses on the judgments related to accounting for a contingent asset, ggin this case an insurance recovery.	No	Intermediate accounting
06-12	Outsourcing Services, Inc.	Deferred Costs	Deferred Costs (accounting for upfront contract origination costs)	No	Intermediate - expense recognition
04-9	Healthcare Depot	Goodwill Impairment	Goodwill Impairment Issues(impairment and identification of reporting units)	Yes	Intermediate - intangibles or graduate
11-9	Goodwill Impairment Testing	Goodwill Impairment	Determining if an interim goodwill impairment test should be performed and if the goodwill impairment analysis performed at the last annual testing date can be carried forward to the current year.	No	Intermediate or Graduate
11-1	Polluter	Cash Flows US and IFRS	Statement of Cashflows classification	No	Intermediate
11-4	Functional Currency Determination	Functional Currency US and IFRS	Determining functional currency under IFRS and U.S. GAAP	No	Advanced or Graduate
11-7	Food for Thought	Business Combinations	Determining consideration transferred, fair value of assets acquired and liabilities assumed and valuation of intangible assets under ASC 805.	No	Advanced or Graduate