

Case Number	Title	Topic	Subject	Applicable Courses
25-4	3-D Print Design	Revenue	Identifying performance obligations under ASC 606.	Intermediate FAR or Graduate
23-4	ABC Software	Audit - Critical Audit Matters	Determining the critical audit matters for the PCAOB audit of a software company.	Auditing, Graduate Auditing
21-5	Accounting Emissions Allowances	Intangible Assets / Inventory	Accounting for emission allowances	Intermediate or Graduate
13-8	Accounting for a Loss Contingency	Accounting for loss contingency for a verdict overturned on appeal	Apply the key concepts of accounting for contingencies pursuant to the guidance in ASC 450, Contingencies.	Intermediate or Auditing
22-9	Auditing an Accounting Estimate — Goodwill	Audit	Auditing an accounting estimate, in this instance management's assertion regarding whether the goodwill asset at a client continues to have a fair value greater than its carrying value.	Auditing and Advanced Auditing; Advanced Accounting
24-1	Big Mountain Amusement Park	Segment reporting	Applying the guidance in ASC 280, Segment Reporting.	Advanced or Graduate
21-2	Contingencies – Product Recall	Contingencies	Accounting for product recalls	Intermediate or Graduate
26-4	Cryptocurrency Market Inc.	Digital Assets Lending Transactions	Digital Assets Lending Transactions	Advanced or Graduate
23-7	Current Expected Credit Losses — Financing Receivables	Financial Instruments - CECL	Applying the current expected credit loss model to loans at a consumer bank.	Intermediate Accounting, Graduate
20-4	Customized Software	Revenue	Application of the guidance in ASC 606-10 on identifying performance obligations	Intermediate Financial Accounting, Intermediate Accounting, Graduate Financial Accounting (and even auditing in terms of an audit assertion on a financial statement treatment)
21-9	Data Analytics in Excel	Data Analytics	Use of Data Analytics in performing audit procedures - Excel	Auditing, Intermediate Accounting, Intro Data Analytics
21-10	Data Analytics in Power BI	Data Analytics	Use of Data Analytics in performing audit procedures - Power BI	Auditing, Intermediate Accounting, Intro Data Analytics
25-2	EDU.com	Revenue	Principal vs agent assessment for online platform	Intermediate, Graduate, or Accounting Research
22-7	EGF Apparel	Audit - Internal Controls	Understanding and evaluating internal control deficiencies during an audit.	Auditing, Graduate Auditing
23-3	Evaluation of Misstatements	Audit	Assessing the nature and cause of misstatements, evaluating misstatements, and determining the potential impact of those misstatements.	Auditing, Graduate Auditing
19-8	Excel Data	Excel	Determine characteristics of clean Excel data files that are often used in performing audit procedures. Also provides an opportunity to practice cleaning Excel data files using basic Excel functions to prepare data for use in audit procedures.	Auditing and Graduate Auditing
25-3	Food Truck Rental	Leases	Identifying a lease under ASC 842.	Intermediate FAR or Graduate
23-6	Fraud Risk Assessment	Audit	Understanding a fraud risk assessment in an audit of financial statements.	Auditing
18-8	Fuel Pro	Sampling	Applying the practical aspects of sampling and evaluating the sampling options available.	Auditing
25-5	Going Concern	Going Concern	Performing a going concern evaluation and considering management's plans when substantial doubt is raised.	Intermediate, Graduate Financial Reporting, Auditing, Graduate Auditing
22-8	Goodwill Risk Assessment	Audit - Risk Assessment	Identifying and assessing risks of material misstatement associated with the goodwill account balance and valuation assertion.	Auditing, Graduate Auditing
26-5	Green Dot Fuel AI	Audit	Data analytics - analyzing visualizations and use of AI	Auditing
23-1	Greener Houses Corp.	SCOPE - Cash flow statement	Determining the appropriate classification in the statement of cash flows of various transactions.	Intermediate Financial
21-4	Grocery Inc.	Revenue	Principal-versus-agent considerations under ASC 606 for a distribution and supply arrangement.	Intermediate or Graduate
23-5	HawkHome Inc.	Share-Based Compensation	Determining the grant date of share-based payment awards under ASC 718.	Intermediate Financial; Advanced Financial; and Graduate Financial Seminar

Case Number	Title	Topic	Subject	Applicable Courses
24-5	In Heaven Health Care Corporation	Not-for-profit (Revenue)	Accounting for credits for an NFP	Intermediate, Advanced, or Graduate
25-1	Liger Pets Inc.	Consolidation	Consolidations and the impact of related-party relationships.	Advanced or Graduate
17-7	Mesmerizing Marketers	Revenue Recognition	Recognizing revenue from contracts with customers.	Intermediate/Graduate
26-1	More Information Required	Commitments, Contingencies (Asset Retirement Obligations)	Accounting for asset retirement obligations.	Intermediate Financial
20-5	Moving On. Inc. - Abandonment of Leased Assets	Leases	Determine whether a leased asset is abandoned and to identify the related accounting requirements, as well as the resulting impact on impairment accounting.	Intermediate Financial Accounting; Intermediate Accounting, Graduate
23-2	Nearly There	Financial Instruments - Embedded Derivatives	Evaluating embedded features for bifurcation by using the guidance in ASC 815-15.	Advanced or Graduate
21-3	Order of Impairment Testing	Business Combinations	Determining the order of asset impairment testing.	Advanced or Graduate
26-3	Popular Plant	Compensation	Secondary transactions of employee shares	Intermediate, Advanced, Graduate Financial Seminar, or Accounting Research
20-7	Real Value Corporation	Investments and Fair Value Measurement	This case gives students an opportunity to become familiar with aspects of ASC 321 and the challenges preparers face when they use the measurement alternative in ASC 321-10-35-2.	Intermediate Financial Accounting; Intermediate; Graduate Financial Accounting; Graduate
18-5	Ride Along	Goodwill	Evaluating the criteria regarding accounting for goodwill and assessing goodwill for impairment	Intermediate Accounting / Advanced Financial Accounting
20-1	Rose Marketing Inc.	Distinguishing liabilities from equity	This case gives students an opportunity to apply guidance in ASC 480 on distinguishing liabilities from equity.	Intermediate Financial Accounting, Intermediate Accounting, Graduate Financial Accounting (and even auditing in terms of an audit assertion on a financial statement treatment)
22-3	Shuttered Inc.	Leases	Accounting for lease concessions related to the effects of an economic downturn.	Intermediate or Advanced/Graduate Accounting
20-9	Skeptical Lens	Professional Judgement	Examples to understand professional skepticism	Auditing
21-1	Slacker Settlement	Business Combinations	Evaluating the criteria regarding accounting for contingencies and assessing the measurement period in a business combination.	Advanced or Graduate
24-3	Software Provider Inc.	Classification of Cryptocurrency Holdings	Accounting for holdings of cryptocurrency.	Principles of Accounting or Intermediate
26-2	Solar Energy Corp	Investment Tax Credits	Accounting for Section 48C tax credits	Tax
22-1	The Swap	Business Combinations	Definition of a business.	Advanced or Graduate
19-1	The Terminator	Leases	Highlights the accounting for renewal options in accordance with ASC 842 to determine the lease term.	Intermediate Financial Accounting and Graduate Financial Accounting
12-2	To Recognize or Not to Recognize, That Is the Question	Subsequent Events	Determining whether subsequent events should be recognized and/or disclosed.	Auditing
20-8	To Sell or Not to Sell	Income Taxes	Measurement of deferred tax assets (DTAs) and deferred tax liabilities (DTLs).	Intermediate Financial Accounting; Intermediate; Graduate Financial Accounting; Graduate
22-4	Upscale Management Co.	Revenue	Evaluating a price concession under ASC 606 and the related contract modification.	Advanced/Graduate Accounting
24-4	Who Acquired Whom	Business Combinations	Identifying the accounting acquirer in a business combination.	Advanced Accounting, Financial Accounting Research, or Graduate Financial Seminar
24-2	Zenith Corporation	ESG	ESG Consideration in an Audit Engagement	Auditing
22-6	Zoovest Capital	Consolidation	Evaluating whether an investor has significant influence over an investee.	Advanced/Graduate Accounting
13-9	ZOU's Fencing Controls	Internal Controls	Evaluate procedures to assess the design, implementation, and operating effectiveness of internal controls.	Auditing

Trueblood Case Index (By Case Number)

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12-2	To Recognize or Not to Recognize, That Is the Question	Subsequent Events	Determining whether subsequent events should be recognized and/or disclosed.	Auditing
13-8	Accounting for a Loss Contingency	Accounting for loss contingency for a verdict overturned on appeal	Apply the key concepts of accounting for contingencies pursuant to the guidance in ASC 450, Contingencies.	Intermediate or Auditing
13-9	ZOU's Fencing Controls	Internal Controls	Evaluate procedures to assess the design, implementation, and operating effectiveness of internal controls.	Auditing
17-7	Mesmerizing Marketers	Revenue Recognition	Recognizing revenue from contracts with customers.	Intermediate/Graduate
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