

Case Number	Title	Topic	Subject	2023 Addendum	Applicable Courses
12-2	To Recognize or Not to Recognize, That Is the Question	Subsequent Events	Determining whether subsequent events should be recognized and/or disclosed.	No	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.	No	Intermediate or Auditing
13-9	ZOU's Fencing Controls	Internal Controls	Evaluate procedures to assess the design, implementation, and operating effectiveness of internal controls.	No	Auditing
17-7	Mesmerizing Marketers	Revenue Recognition	Recognizing revenue from contracts with customers.	No	Intermediate/Graduate
18-10	Antelope Run Inc.	Internal Controls	Controls with a review element	No	Auditing / Accounting Information Systems
18-3	Nailed It! Construction	Revenue Recognition	Evaluating the criteria for recognizing revenue over time versus a point in time in accordance with ASC 606	No	Intermediate Accounting / Graduate Financial Accounting
18-5	Ride Along	Goodwill	Evaluating the criteria regarding accounting for goodwill and assessing goodwill for impairment	No	Intermediate Accounting / Advanced Financial Accounting
18-6	Logistical Logistics, Inc.	Leases	Identifying a lease under ASC 842	No	Intermediate Accounting / Graduate Financial
18-7	Fashion Inc.	Share-Based Compensation	Evaluating share-based compensation with market and performance conditions.	No	Intermediate Accounting / Graduate Financial Accounting
18-8	Fuel Pro	Sampling	Applying the practical aspects of sampling and evaluating the sampling options available.	No	Auditing
19-1	The Terminator	Leases	Highlights the accounting for renewal options in accordance with ASC 842 to determine the lease term.	No	Intermediate Financial Accounting and Graduate Financial Accounting
19-2	Quit While You're Ahead	Discontinued Operations	Apply the guidance in ASC 205-20 on when to report a disposal of a component of an entity or a group of components of an entity in discontinued operations.	No	Intermediate Financial Accounting, and Graduate Financial Accounting
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.	No	Auditing and Graduate Auditing
19-9	Dandelion Company	Data Analytics	Use of data analytics in performing risk assessment and to learn how data analytics may be used to analyze patterns that might not be evident just from observing the data in a tabular format. It also provides students with an opportunity to evaluate how the data analytics may affect or change the risk assessment.	No	Accounting Information Systems, Intermediate Financial Accounting, Graduate Financial Accounting, and Accounting Data Analytics
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.	No	Intermediate Financial Accounting, Intermediate Accounting, Graduate Financial Accounting (and even auditing in terms of an audit assertion on a financial statement treatment)
20-3	Hi-Tech Commerce Co.	Principal vs. Agent	Evaluation of the criteria under ASC 606 to determine whether an entity is acting as a principal or an agent.	No	Graduate Financial Accounting; Graduate
20-4	Customized Software	Revenue	Application of the guidance in ASC 606-10 on identifying performance obligations	No	Intermediate Financial Accounting, Intermediate Accounting, Graduate Financial Accounting (and even auditing in terms of an audit assertion on a financial statement treatment)
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.	No	Intermediate Financial Accounting; Intermediate Accounting, Graduate
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.	No	Intermediate Financial Accounting; Intermediate; Graduate Financial Accounting; Graduate
20-8	To Sell or Not to Sell	Income Taxes	Measurement of deferred tax assets (DTAs) and deferred tax liabilities (DTLs).	No	Intermediate Financial Accounting; Intermediate; Graduate Financial Accounting; Graduate
20-9	Skeptical Lens	Professional Judgement	Examples to understand professional skepticism	No	Auditing
21-1	Slacker Settlement	Business Combinations	Evaluating the criteria regarding accounting for contingencies and assessing the measurement period in a business combination.	No	Advanced or Graduate
21-10	Data Analytics in Power BI	Data Analytics	Use of Data Analytics in performing audit procedures - Power BI	No	Auditing, Intermediate Accounting, Intro Data Analytics
21-2	Contingencies – Product Recall	Contingencies	Accounting for product recalls	No	Intermediate or Graduate
21-3	Order of Impairment Testing	Business Combinations	Determining the order of asset impairment testing.	No	Advanced or Graduate
21-4	Grocery Inc.	Revenue	Principal-versus-agent considerations under ASC 606 for a distribution and supply arrangement.	No	Intermediate or Graduate
21-5	Accounting for Emissions Allowances	Intangible Assets / Inventory	Accounting for emissions allowances	No	Intermediate or Graduate
21-7	Mac Group & Cheese Fund	Consolidation	Applying ASC 810-10 for a decision-maker of a variable interest entity.	No	Advanced or Graduate
21-9	Data Analytics in Excel	Data Analytics	Use of Data Analytics in performing audit procedures - Excel	No	Auditing, Intermediate Accounting, Intro Data Analytics
22-1	The Swap	Business Combinations	Definition of a business.	No	Advanced or Graduate
22-2	Fair Value Hierarchy	Financial Instruments - Fair Value	Classification of instruments in the fair value hierarchy.	No	Intermediate, Advanced/Graduate Accounting, Advanced Auditing
22-3	Shuttered Inc.	Leases	Accounting for lease concessions related to the effects of an economic downturn.	No	Intermediate or Advanced/Graduate Accounting
22-4	Upscale Management Co.	Revenue	Evaluating a price concession under ASC 606 and the related contract modification.	No	Advanced/Graduate Accounting
22-5	Reacquired Rights	Business Combinations	Identifying and measuring reacquired rights resulting from a business combination under ASC 805.	No	Advanced or Graduate

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22-6	Zoovest Capital	Consolidation	Evaluating whether an investor has significant influence over an investee.	No	Advanced/Graduate Accounting
22-7	EGF Apparel	Audit - Internal Controls	Understanding and evaluating internal control deficiencies during an audit.	No	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.	No	Auditing, Graduate 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.	No	Auditing and Advanced Auditing; Advanced Accounting
23-1	Greener Houses Corp.	SCOPE - Cash flow statement	Determining the appropriate classification in the statement of cash flows of various transactions.	No	Intermediate Financial
23-2	Nearly There	Financial Instruments - Embedded Derivatives	Evaluating embedded features for bifurcation by using the guidance in ASC 815-15.	No	Advanced or Graduate
23-3	Evaluation of Misstatements	Audit	Assessing the nature and cause of misstatements, evaluating misstatements, and determining the potential impact of those misstatements.	No	Auditing, Graduate Auditing
23-4	ABC Software	Audit - Critical Audit Matters	Determining the critical audit matters for the PCAOB audit of a software company.	No	Auditing, Graduate Auditing
23-5	HawkHome Inc.	Share-Based Compensation	Determining the grant date of share-based payment awards under ASC 718.	No	Intermediate Financial; Advanced Financial; and Graduate Financial Seminar
23-6	Fraud Risk Assessment	Audit	Understanding a fraud risk assessment in an audit of financial statements.	No	Auditing
23-7	Current Expected Credit Losses — Financing Receivables	Financial Instruments - CECL	Applying the current expected credit loss model to loans at a consumer bank.	No	Intermediate Accounting, Graduate
24-1	Big Mountain Amusement Park	Segment reporting	Applying the guidance in ASC 280, Segment Reporting.	No	Advanced or Graduate
24-2	Zenith Corporation	ESG	ESG Consideration in an Audit Engagement	No	Auditing
24-3	Software Provider Inc.	Classification of Cryptocurrency Holdings	Accounting for holdings of cryptocurrency.	No	Principles of Accounting or Intermediate
24-4	Who Acquired Whom	Business Combinations	Identifying the accounting acquirer in a business combination.	No	Advanced Accounting, Financial Accounting Research, or Graduate Financial Seminar
24-5	In Heaven Health Care Corporation	Not-for-profit (Revenue)	Accounting for credits for an NFP	No	Intermediate, Advanced, or Graduate

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