

Case Number	Title	Type	Subject	2014 Addendum	Applicable Courses
04-8	Drug King	Financial Instruments	Derivatives (accounting for assets transfers with related puts and calls)	Yes	graduate
05-7	Ace Company	Financial Instruments	Derivatives (equity instruments with multiple components)	No	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.
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
09-6	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.	Yes	Advanced or Graduate
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
09-9	Bricks & Mortar	Income Taxes	Accounting for uncertain tax positions. The case illustrates the judgments involved in applying FIN48.	No	Intermediate 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
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
11-1	Polluter	Cash Flows US and IFRS	Statement of Cashflows classification	Yes	Intermediate
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
11-3	Masters of the Universe	Consolidation of Variable Interest Entities	Applying key concepts of the VIE model in ASC 810-10 (Statement 167).	No	Advanced or Graduate

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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	No	Intermediate
11-6	Lessee, Ltd.	Lease Accounting	Lease accounting US and IFRS	Yes	Intermediate 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
11-8	Billy's Beats	Professional judgement	Using professional judgment to evaluate the reserve estimates based on management representations.	No	Undergraduate or Graduate Auditing
11-9	Goodwill Impairment Testing	Goodwill Impairment	Determining if an interim goodwill impairment test should be performed and if the goodwill	No	Intermediate or Graduate
12-1	An Unlikely Alliance	Consolidations	Applying key concepts of the VIE model in ASC 810-10 (Statement 167).	Yes	advanced or graduate
12-10	Acquisition of a Legal Subsidiary in Bankruptcy	Business Combinations	Determine the appropriate accounting for the acquisition of a former subsidiary in bankruptcy and the appropriateness of fresh start reporting or push down of new basis to the acquiree.	Yes	Advanced or Graduate
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
12-3	Provisions and Contingencies	Contingencies	Determining the accounting for provisions and contingencies under IFRS and U.S. GAAP.	No	Intermediate or Graduate
12-4	Hemo-Tech	Revenue Recognition	Accounting for multiple-element revenue transactions under U.S. GAAP (specifically identifying deliverables and determining selling price) and exploring the sources of IFRS guidance for such transactions	Yes	Intermediate or Graduate
12-5	Aren't We Done Yet?	Revenue Recognition	Determine the accounting considerations involved in the use of contract accounting methodologies, assess the circumstances in which a change in the method of revenue recognition may be appropriate, and determine whether such changes are a change in accounting principle versus the application of an accounting policy.	Yes	Intermediate
12-6	Philadelphia Communications	Receivables	Determining the accounting for Receivables from Officers and Directors.	No	Intermediate
12-7	Claims, Litigation, Settlements, and More Claims!	Audit Fair Value/Environment al Liabilities	Apply the key concepts in ASC 450-20 to the accounting for claims-based litigation liabilities and evaluate the appropriateness of the audit engagement team's procedures for testing the reasonableness of management's reserve estimates.	No	Auditing or Graduate Course Integrating Accounting and Auditing
12-8	Going, Going, Gone	Going Concern	Determining the appropriateness of an entity's going concern assumption	Yes	Auditing
12-9	Rough Waters Ahead	Fair Value	Determine the accounting for impairment of long-lived assets in accordance with ASC 360-10.	No	Intermediate or Graduate
13-1	Revenue - Refer-a- friend gift card	Revenue Recognition	Determine the appropriate accounting for discounts provided to customers who refer new customers to a company, commonly known as "Refer-a-Friend" programs.	No	Intermediate

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13-2	Buck's Dilemma: Gross or Net?	Cash Flows US and IFRS	Determining when borrowings and payments under a revolving line of credit may be presented on a net (versus gross) basis within the statement of cash flows.	No	Intermediate
13-3	Hearts 'R Us Preferred Stock Classification	Financial Instruments	Determine the accounting for preferred shares with redemption features.	No	Intermediate or Graduate
13-4	Gator Electronics	Audit Fair Value	Identifying the key assumptions used in a discounted cash flow analysis prepared in conjunction with a goodwill impairment analysis and determining what audit procedures could be performed on these assumptions.	No	Auditing or Graduate course integrating Financial Reporting and Auditing
13-5	Occupy Mall Street	Stock-Based Compensation	Determine the accounting treatment for different aspects of a share-based payment awards.	No	Intermediate or graduate course.
13-6	Natural Irony	Natural Disaster	Application of considerations around lag reporting - instances in which a consolidated entity uses subsidiary financial information with different fiscal year-end dates.	No	Advanced or Graduate
13-7	Definition of a Business	Business Combinations	Determining whether a purchase transaction should be deemed as an acquisition of a business or a group of assets.	No	Advanced or Graduate
13-8	Contingencies	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
13-10	LOL – Income taxes	Income Taxes	Determining the sources of taxable income to support whether a DTA will more likely than not be realized in the future and auditing management's assertions on future taxable income and valuation of <u>deferred tax assets</u> .	No	Intermediate or Graduate
13-11	LOL – Business combinations	Income Taxes	Determining a change in the valuation allowance and adjustments to such allowances on DTA resulting from a purchase business combination.	No	Intermediate or Graduate
14-1	Bringing Students Together	Consolidations	Assess whether the various contractual arrangements (1) result in an entity meeting the definition of a VIE and (2) allow for a wholly-foreign owned subsidiary to consolidate a VIE structure.	Yes	Advanced or Graduate
14-2	Trojan Stockpiles	Financial Instruments	Determine the accounting for stock retirements as well as exposure to accounting changes and error corrections.	No	Advanced or Graduate
14-3	Coconut Telegraph	Revenue Recognition	Determine the accounting for revenue when multiple deliverables exist within an arrangement that includes software and accounting alternatives when a revenue arrangement is modified.	Yes	Intermediate or graduate.
14-4	Spartan Casinos	Financial Instruments	Application of the cash flow hedging requirements of ASC 815- 20.	No	Advanced or Graduate
14-5	Quality Waste Removal	Qualitative Goodwill Impairment Assessment	Evaluate the use and application of the qualitative goodwill impairment assessment.	No	Intermediate

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14-6	Making Connections	Earnings Management	Evaluate a process narrative, identify relevant controls, and plan operating effectiveness testing for internal controls in accordance with the PCAOB and AICPA standards.	No	Auditing
14-7	eVade Pays Up	Contingencies	Apply the key concepts of derecognizing a liability and to distinguish the difference between a contractual or legal liability and a contingency.	No	Intermediate
14-8	Tiger Pride Enterprises	Group Audits	Applying the requirements of the Statement on Auditing Standards Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors).	No	Auditing
14-9	O.T.T. Incorporated	Financial Instruments	Determining the accounting for other-than-temporary impairments on debt and equity financial instruments.	Yes	Intermediate or Graduate
14-10	In-process Research and Development	Long-Lived Assets	Evaluating alternative accounting treatments for subsequent out-licensing of assets used for in-process research and development activities that were originally acquired in a business combination.	Coming Soon	Advanced or Graduate