

Case Number	Title	Type	Subject	2016 Addendum	Applicable Courses
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
12-7	Claims, Litigation, Settlements, and More Claims!	Audit Fair Value/Environmental 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
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
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.	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
15-10	Who's In Charge	Business Combinations	Determine whether a combination is a common control transaction or a business combination and evaluating which entity is the accounting acquirer.	No	Advanced or Graduate
16-9	Commitment to Share	Business Combinations	Determine recognition, measurement and subsequent accounting for contingent consideration in a business combination.	No	Advanced or Graduate
11-1	Polluter	Cash Flows US and IFRS	Statement of Cashflows classification	Yes	Intermediate
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

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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.	No	Advanced or Graduate
16-6	Closely Associated Cars	Consolidations	Determine the appropriate consolidation accounting when equity owners of an entity are related parties and share control over the decision making of the entity.	No	Advanced or Graduate
12-3	Provisions and Contingencies	Contingencies	Determining the accounting for provisions and contingencies under IFRS and U.S. GAAP.	Yes	Intermediate or Graduate
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
15-5	Trouble at the Resort	Debt	Evaluation of a debt restructuring including troubled debt restructuring considerations, modification or extinguishment accounting, and treatment of fees related to the restructuring.	No	Intermediate
16-4	To Dilute or Not To Dilute	Earnings Per Share	ASC 260: Earnings per Share (EPS)	No	Intermediate
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.	Yes	Auditing
15-6	Targeted for Termination	Exit or Disposal Cost Obligations	Determine the accounting for restructuring costs under U.S. GAAP and IFRS.	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.	Yes	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.	Yes	Graduate
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
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

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13-3	Hearts 'R Us Preferred Stock Classification	Financial Instruments	Determine the accounting for preferred shares with redemption features.	No	Intermediate 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
14-4	Spartan Casinos	Financial Instruments	Application of the cash flow hedging requirements of ASC 815-20.	No	Advanced or Graduate
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
15-1	Nearly There	Financial Instruments	Evaluate embedded features for bifurcation using the guidance in ASC 815-15, Derivatives and Hedging – Embedded Derivatives.	No	Advanced or Graduate
12-8	Going, Going, Gone	Going Concern	Determining the appropriateness of an entity's going concern assumption	Yes	Auditing
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
14-5	Quality Waste Removal	Qualitative Goodwill Impairment Assessment	Evaluate the use and application of the qualitative goodwill impairment assessment.	Yes	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
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 deferred tax assets.	No	Intermediate or Graduate

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15-9	Settled or Not Settled	Income Taxes	Assess the "effective settlement" criteria of an uncertain tax benefit (UTB) and the considerations that should be made in order to reach a conclusion. Consider the two acceptable approaches in classifying the de-recognition of retained FIN 48 liabilities associated with historical discontinued operations. Determine the main differences between U.S. GAAP and IFRSs.	Yes	Graduate
16-7	Show Me The Money	Income Taxes	Determine if the earnings of the foreign subsidiaries are considered to be indefinitely reinvested after unique events result in a cash distribution from the foreign subsidiaries to the U.S. parent entity.	No	Intermediate
13-9	ZOU's Fencing Controls	Internal Controls	Evaluate procedures to assess the design, implementation, and operating effectiveness of internal controls.	No	Auditing
15-8	Controlling Revenue	Internal Controls	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
16-10	Spare The Rod	Inventory	Accounting for Spare Parts.	No	Intermediate
15-11	Deal for a Dozer	Lease Accounting	Determine the classification and accounting for a lease transaction from the lessor perspective.	No	Immediate 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.	No	Advanced or Graduate
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
16-8	Frozen	Pension and Post-Retirement Benefits	Accounting for a "soft freeze" - plan amendment vs. curtailment.	Yes	Intermediate
11-8	Billy's Beats	Professional Judgement	Using professional judgment to evaluate the reserve estimates based on management representations.	No	Undergraduate or Graduate Auditing
16-5	Skeptical Lens	Professional Skepticism	Journal entries/earnings management	No	Intermediate

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16-1	The Audit of SSM	Related Parties	Auditing procedures on related parties and the application of PCAOB AS. 18	No	Audit
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.		Coming Soon
15-2	Burying the Hatchet	Revenue Recognition	Determine the accounting for a complex legal settlement related to price collusion between suppliers.	Yes	Advanced or Graduate
16-2	The Cable Guys	Revenue Recognition	Determine whether revenue recognition prior to delivery is appropriate in a bill-and-hold arrangement involving the electronic segregation of goods.	No	Intermediate
16-3	A Network of Ideas	Revenue Recognition - Gross vs. Net	Application of the guidance in ASC 605-45 to determine gross versus net reporting on revenue transactions.	No	Intermediate
15-3	Big Islands Amusement Park	Segments	Identification of operating segments and assessment of whether operating segments can be aggregated.	No	Intermediate
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.
15-7	Ventura Company	Stock-Based Compensation	Accounting for a share based payment award with an implicit IPO performance condition.	No	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