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HOW TO WRITE A CASE STUDY¹

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1. Introduction

It is very frequent in academic circles to hear and talk about the Case Study Method, or on some occasions, directly about *teaching with cases*.

Beyond the purely literal definition that we can take from the name, there is an entire body of theoretical and practical ideas developed over many years about this type of training.

It is easy to see why it is so successful. In the business training world when we attempt to explain the reality, it tends to be very complex. There is never one single element which affects a situation. The reality is complex, full of different shades of grey and difficult to interpret. By way of an example, we know that company directors often have less information than they would like to have which can be a problem for them. But the opposite can also happen. They can have too much information with all the downsides that this entails. On the other hand, the time for analysis and study which they have available is limited and often they need to make decisions on the spur of the moment.

But it is not just this. There are other additional problems. Perhaps at the time that the company needs to carry out some kind of commercial operation or it is faced with a financial problem or lack of qualified staff.....

This series of circumstances needs to be assessed depending on the specific moment in time. And the case study needs to be written in this environment. It involves trying to explain a real situation which has taken place in a specific moment in which the directors had to take a decision based on the information they had and were faced with specific problems to solve.

2. What is a case study?

We use the term *case study* in this document to refer to the description of an organization's situation in which a director has to make a crucial decision or solve a problem which has arisen.

In this vein, case studies tend to be based on real situations. The real names of the company and directors involved can appear (this is the most common case) while in specific circumstances, the real names are not used or are modified to maintain the anonymity of the key figures.

From a teaching point of view, the participant (or decision maker) is expected to understand the scope of the problem, analyse it and present some possible alternative decisions. To do so, a plan of action needs to be carried out, specifying the actions considered to be the right ones to make in this case.

On a practical level, one objection to the case study method is that, although a plan of action is made, these decisions cannot be applied and so the consequences of these decisions cannot be seen. This is true and happens frequently in training related to social sciences. But in any case, everybody is expected to learn by discussing the proposed ideas and then contrasting these ideas among themselves.

3. Planning a case study

When an author plans to write a case study, it should not be done with the aim of extolling the virtues of a business figure or management's achievements and it should not be an acknowledgement of the work carried out. The objective must be to present a situation which can lead to which will really be of academic interest.

Therefore, before writing, the first requirement is the effective existence of a business situation in which something has to be decided and in which various alternative decisions could be made.

In addition, it needs to be academically relevant. On the one hand it needs to be used in a training environment and on the other hand it needs to teach something. In other words, the reality can be related to and, indeed must be used with the theoretical basis of business management.

The writer must be able to highlight the unusual nature of the situation. Millions of case studies have been written and if a new one describes a similar business situation to one which is already out there, then there is really nothing gained.

Reality helps in this aspect given that there are always certain facts and conditions which differentiate one company from another as well as the specific situations in which they are involved.

Once the company and the situation to write about has been decided on, the academic objectives of the process need to be studied.

4. Why write a case study?

There are various reasons for writing a case study and every author has different ones.

Among other things, one can decide to write because one feels that there is a subject or company which really needs to be studied because knowledge of it will contribute greatly to the business world.

Often an author who is in frequent contact with the business world, detects a situation which they feel needs to be written about and discussed in a training environment.

Finally and as a complement to the other two reasons, the author may be guided particularly by a desire to learn. It may be get to know a company in-depth, something which may have distinguished them in particular or perhaps to better understand how it is managed.

5. Getting to know the subject

Once the company and the situation has been decided on, the author must be able to specify the possibilities of transforming this material into a case study.

5.1 Dealing with the subject

The author must be clear about the academic objectives of the case study. Although there can certainly be an general overview of the business in which various areas are considered, if this situation should arise, then the most relevant points really do need to be pinpointed. If the approach is too general and generic and tries to cover too many areas, it may well confuse the student rather than teach him or her.

This means that if we decide to concentrate on a section of sales and we also want to deal with leadership management in this company, we must assume that both the teacher and the student have enough time to do so; the former to present the material and the latter to prepare it adequately.

With this in mind, we need to be very clear about the level of education of those that the document is aimed at. Students are very greatly at undergraduate level and at postgraduate level. In the second case they normally have some professional experience which broadens their vision of business reality and their own personal experiences may help them to identify what is set out in the case study. They have a greater capacity to understand the problem and the action plans proposed and can see more clearly what are the most feasible and doable.

5.2 Types of case study

When we talk about case studies we don't always refer to the same concept. It is therefore interesting to distinguish between the various possibilities which we may come across.

On the one hand, a specific format is that of *Exercises*. This is not so much a description of a situation but rather a presentation of a specific exercise which needs to be resolved, in a narrative context. In a subject such as finance, this would be an appropriate style given that it aims to use a determined way of learning to find the solution to a very specific point. In other words, the discussion about the situation of the case study is very limited and is closely tied to answering the proposed exercise correctly.

We can also talk about the *functional cases* when the entire document is focused on a very specific subject which needs to be explained (sector and situation). It is focused more on explaining, understanding and debating a specific business setting or a theoretical concept than totally understanding a situation.

In the case of this current article we are concentrating on the so-called *Global Case Studies*. They became popular through their use in business schools such as Harvard Business School and IESE Business School. As was previously explained, they describe a complex situation with different subjects of which various different alternative solutions can be discussed. Rather than seeking one single solution, the aim is to contrast all of those solutions set out as options.

The *Critical Incidents* are specific business situations, which are focused and aim to produce a plan, a way of managing it and a short discussion. The typical case study contains a brief description and only one question to analyse and debate. Although they keep the format of a case study, they are particularly attractive for classes with little time available.

Research Cases are those which study a situation in-depth with the objective of increasing knowledge within the framework of a scientific work. When one chooses a company, the objective is to scratch below the surface of the situation and to look for a deeper explanation of the company, its specific circumstances, etc. It involves more than just generating a discussion about some aspect of the business but instead aims to investigate it empirically.

5.3 The chosen company

The author is highly recommended to become acquainted with the company or to have the capacity to understand it correctly. He or she needs to be clear about the economic climate at the time, the sector as a whole and its competitors, among other aspects, so as to be able to explain and write about them. The author must be capable of understanding and also of his or her limitations. If for some reason the author is unable to understand

the business model or problem which arises from it, then it is unlikely that he or she will be able to explain it to someone else.

Another key aspect is just how willing the company is to be analysed. In other words, it needs to be interested in sharing its information and making it public. If the company doesn't understand that this is to be used from an academic viewpoint, then the author's efforts will be wasted.

The company must be willing to make this information available to the author. In addition, the format has to be adaptable to a classroom or for the author to convert it into something for academic use. For example, excessively technical information is difficult to understand. It is not advisable that students have to spend a lot of their time in understanding the technical complexity of a business, when they need this time for discussing possible alternatives to solve the problem.

The author and the company need to make an agreement at the beginning of the work, establishing clearly that the company will allow this information to be published and in the way it will be done. Although there can always be future negotiation, it is important to know the real possibilities of publishing the document which is to be worked on beforehand. For example, if the company believes that the document must serve to promote and explain its achievements in the market or its efficient management, it will be difficult to reach an agreement given that the author is coming at it from a very different angle.

5.4 What a case study contains

Although the author can write what he or she considers most appropriate, there is a basic structure which is repeated in most case studies.

Introduction and brief history of the company: A case study tends to start with the introduction. It can be the moment of reflection where the company director shows his concern or expresses his doubts about the situation ahead. It is important to always put the case study into context. To do so, the company's history is normally explained so as

to make it more accessible for the student or reader. By way of example, a family company which is a hundred years old will have a certain way of operating which has been established over time, while a start-up in process of growth and expansion will be encountering new situations all the time.

General description of the sector and competition: This section describes the main characteristics of the sector in which the company operates. The main opportunities and threats can also be set out here.

Description of the company's current situation. In line with the above, it is important to explain what the company does. It may have a wide range of activities and in this case it will be necessary to focus on the business division where the case study is going to be developed.

Key aspects to be analysed. One section needs to focus on the department or people who are most directly implicated in the matter being studied. In all case studies, there is always one person who the matter is discussed with or who finally makes the decision. And this has to be put into context. In this sense, a brief biography can be offered of the main characters involved (explaining, their age, background etc) or what is considered to be of most interest to the case.

Apart from what is explained in the case study, the way it is written is important. For it to be more effective, it must include enough material for analysis and discussion but in the same way it must include other material which doesn't provide any relevant content at all. Just as in reality we find ourselves in a situation where we must discern what is interesting and what isn't and separate the relevant from the superfluous. In business management, the information is never presented in an ordered and clear way for making a decision.

Questions to consider. On some occasions, the case study can include some questions for the student which can be used as a script for the discussion in class.

Some **annexes** are included at the end with the information needed to analyse the case and the **bibliographical references** are also listed.

TEACHING NOTE

The case studies are accompanied by a **Teaching Note** which acts as a guide for teachers using this case study. The teaching note tends to include the following parts:

- Synopsis.
- Target public: Indicates those who are to study the case such as undergraduates, postgraduates or professionals in the business sector etc.
- Learning objectives and key themes.
- Teaching methods: Describe how the case study is to be used. For example, suggesting open questions to get the debate going; offering ideas for group work; suggesting how the learning can be consolidated at the end of the session and from there on.
- Questions for debate: Questions to promote discussion of the case study in class.
- Reply to questions posed by the case study.
- Background of the case study: Providing references to complete relevant complementary material in the case study or other related ones. Also information can be provided about “what happened afterwards”, as students tend to be quite interested in knowing this.
- Multimedia: Including possible links to video and audio clips which are relevant to the case study.

5.5 Obtaining information

Perhaps the main challenge for the author of a case study is compiling the necessary information to produce it.

If we are dealing with a very well known company or one in which a lot of data can be obtained from public sources, this avoids having to ask the company for it which

inevitably slows the process down. (and there may be a chance of not actually obtaining it).

The most valuable information will be seen in the daily management of the business. This management information is used in the day to day running of the business and therefore is a faithful reflection of the business activity which is effectively being carried out.

Occasionally the author may consider it necessary for the company to provide specific data about it to clarify or complete different points. This will involve extra effort on the directors' part who will inevitably need to spend more time on the case. This can be risky as the author will need to get additional information which can only be made for the sake of the document.

The author is also highly recommended to visit the premises of the business being studied just to see how the employees work, the business or depending on the area, the production process they have. This will all increase the authenticity of the content of the case study.

5.6 Formal aspect

With regard to the presentation of the case study, below some recommendations have been made (based on the regulations of the Central Archive of case studies of ACCID):

- The first page will contain the title of the case study and at the foot of the page the phrase "Case study written by the name of the author or authors and who they are affiliated to. Year of its publication".
- The text will be written in Times New Roman font, number 12, with a line spacing of 1.5 and paragraphs will begin without indentation. The titles must be aligned to the left.
- The tables, graphs or figures will be called figures and must be original or indicate the source of origin apart from having a number of order (for example, figure 1, figure 2...) and a title which will be at the foot of the figure. Due to the problems of composition, the authors must not assume that figures will be located in the

same place as they appear in the original and so when writing they must avoid such phrases as 'in the figure which follows.....' or 'the figure on page 11...'. In the text the figure needs to be referred to as follows, 'in figure 2 once can see...'.

- The bibliographical listings must appear in brackets, containing indications about the author or authors, the year of publication of the page or pages being referred to, for example: (Blake, 1992: 72-83), Blake (1992: 22) or (Blake et al., 1992: 72-83). The words or phrases which the author writes in another language must be in italics. The bibliographical references go at the end of the work with the title 'Bibliographical References' alphabetically ordered by author and in accordance with the following formats by regulations, articles, communications to congresses and books respectively:

BENJAMIN, J.J. y BRENNER, V.C. (1974) 'Perceptions of Journal Quality' *The Accounting Review*, April, 99360-362.

PINA, V., y TORRES, L. (1999) 'Análisis de la Información Externa, Financiera y de Gestión de las Administraciones Públicas', Instituto de Contabilidad y Auditoría de Cuentas, Madrid.

5.7 Points of interest when writing a case study

There are some generally established uses in the writing of case studies.

The text must be written in the past tense. Case studies are considered to be an educational resource and therefore what is current now will soon become the past.

Language must be appropriate in order to make the subject intelligible for many readers who are not acquainted with it. As far as possible, excessive use of technical vocabulary must be avoided as this makes the case more difficult to understand. The author must concentrate on the business decision and not on explaining all the specifics of the sector or the business.

The case study must be based on facts, avoiding formulating opinions. This is also applicable to the language, in the way it is written and the text must avoid defending one option over another. In this sense, the author must be capable of providing enough information so that the participant can form his or her own opinion.

A case study should use both quantitative and qualitative data. So numbers must be present just as they are in the day to day running of all businesses, but the context in which the business is set must all be explained to understand how this affects business.

In some case studies it will be necessary to include sufficient technical explanations to understand all the situation. If they are not excessively complex and just introduce some indications, then they can be used in the same part of the case study. If they require a more in-depth knowledge, usually they will be accompanied by a technical note which will provide the different theoretical aspects to help to clarify the explanation.

Another special characteristic of case studies is that the text must be written in such a way that it doesn't focus only on relevant information when it comes to decision making. So this means that together with ideas and significant aspects, other things must be included which in the day to day running of the business, are not actually important. This is what is known in this context as *noise*, and in reality it affects anybody who must make a decision.

Therefore the student must be able to discern between what is and isn't relevant with the aim of gaining more valid conclusions and more relevant ideas for the action plan which he or she is going to defend before other colleagues.

6. Websites of interest

Some institutions have developed different material about the case study method.

- ACCID repository for case studies

- <http://www.accid.org/centraldecasos>
- IESE Business School publications service
 - <http://www.iese.com>
- Harvard publications service. It includes additional material to teach using the case study method
 - <https://cb.hbsp.harvard.edu/cbmp/pages/home>
- Case Center. Institution dedicated to case study method
 - <http://www.thecasecentre.org>
- Director of Case Center Institute blog
 - <https://richardmccracken.wordpress.com/2016/03/07/case-conversion/>
- Associations related to the case study method
 - <https://www.sfcr.org>
 - <https://www.nacra.net>

7. Information about the author

Jordi Carrillo i Pujol is a graduate in Law from Universitat Pompeu Fabra and in Political Science from the UOC (Catalan Open University). He completed a Master degree in Tax Consultancy in 1998 at I.C.A.D.E (Madrid) and an Executive MBA at IESE Business

School (2009). He has a PhD in Business Management and Administration with a speciality in Marketing from the Polytechnic University of Catalunya.

On a professional level he has spent most of his career in the financial sector. He has worked in management, commerce and analysis. He has worked for Banco Popular, Bankinter (Spain) and Morabanc (Andorra). He is currently CEO of the company Licuos, which is a payment platform to facilitate the financial needs of companies.

On an academic level he has collaborated for various years with, for example, IESE Business School. He has written case studies and technical notes on different subjects. Since 2011 he has been a consultant for the UOC or Open University on the Final Projects on the Business Administration Degree (Business plans). And since 2013 he has also been a consultant with the UOC on this same subject on the Executive MBA. He also works with other academic and business training institutions.

TECHNICAL NOTES

- Preparant els pressupostos 2017 de l'empresa (ACCID-CECOT)
- Programari gratuït interactiu dels Ràtios Sectorials 2014 (Luis Muñoz)
- RÀTIOS SECTORIALS 2014 Comptes anuals (balanç i comptes de resultats) de 166 sectors. 25 ràtios per cada sector (ACCID-UPF-BSM-CGE-ICJCE)
- Memòria normal
- Introducció a la filosofia del marge. Claus de la gestió del marge per maximitzar beneficis (Comissió de Comptabilitat de Gestió)
- Plantilla Memòria Pimes 2016
- Plantilla Memòria Abreujada 2016
- Determinación de las pérdidas computables para la reducción obligatoria de capital y para la disolución por pérdidas (BOICAC Nº102 de 2015: Consulta 5) (Comissió Comptabilitat-Fiscalitat)
- Relació de consultes ateses el 2015 (ACCID)
- Codi d'Ètica per a Professionals de la Comptabilitat (versió catalana per: ACCID-CCJCC)
- L'obligació de conservació de la documentació comptable i els seus efectes sobre la normativa fiscal (Comissió Comptabilitat-Fiscalitat)
- Comentari tècnic sobre consulta ICAC Tractament comptable dels costos d'urbanització i del dret de superfície (BOICAC Nº102/2015 Consulta 4)
- 10 errors clau en la negociació bancària (Joan Anton Ros Guasch)
- Comentario técnico sobre consulta ICAC. Fecha de efectos contables en un proceso de fusión entre sociedades de un grupo (BOICAC Nº102/2015 Consulta 2). (Comisión Contabilidad-Fiscalidad)

- La nova normativa Comptable dels ens públics locals (Josep Viñas-Comissió Comptabilitat Pública)
- Tancament Comptable i fiscal per a les pimes - Revisió febrer 2016 (Manuel Rejón)
- Projecte de modificació del PGC PIMES i del PGC de 2007, de les Normes de Formulació de Comptes Consolidats de 2010 i del PGC d'entitats sense finalitats lucratives de 2011 (Comissió comptabilitat ACCID-CEC)
- Mejoras a introducir en la cuenta de pérdidas y ganancias (Subcomisión 2ª)
- Comentarios a la nueva ley del impuesto sobre sociedades y al proyecto de reglamento del impuesto sobre sociedades (Com. Comptabilitat i Fiscalitat)
- Anàlisi canvis règim econòmic de la nova Llei de Cooperatives de Catalunya (Com. Cooperatives)
- El despacho de nueva generación (Oriol López Villena)
- Aspectes clau del perfil emprenedor global (Ferran Lemus)
- Principales novedades de la Ley de Sociedades de Capital (Departamento Técnico del Col·legi de Censors Jurats de Comptes de Catalunya)
- Cierre contable fiscal para las Pymes (Manuel Rejón)
- La factura electrónica: una realidad de las administraciones (Comisión OSI-comisión conjunta CEC-ACCID)
- La fase final de migración a SEPA (Pere Brachfield)
- Efectos contables de la Ley de apoyo a los emprendedores (Ley 14/2013 de 27 de septiembre) (Anselm Constans)
- Impuesto sobre el valor añadido. Criterios de caja: Aspectos relevantes y contabilización (Gemma Palet y José Manuel Lizanda)
- El control presupuestario en las empresas editoriales (Nati Sánchez Aznar)
- El cuadro de mando: soporte de sistema de indicadores (Luis Muñiz)
- Capital humano: un intangible relevante durante la crisis (Joan Anton Ros Guasch)
- El ABC del Credit Manager (Joan Anton Ros Guasch)
- El nuevo impuesto sobre sociedades (Comisión Relaciones Contabilidad-Fiscalidad)
- Nuevas tablas de amortización (Jordi Baqués)

To consult the related documents [click here](#)

RESEARCH PAPERS

- Treball Final de Grau (TFG). Guia per a l'elaboració (Daniel Ferrer)
- Perspectives de la ciutadania de la RS corporativa de les empreses a Catalunya (F.Marimon i M.Alonso)
- Anàlisi de les relacions indirectes i les variables d'entorn en la cadena de valor del Quadre de Comandament Integral (Josep Llach Pagès)
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- Indicadores de responsabilidad social de las organizaciones del ámbito de trabajo (Montserrat Llobet Abizanda)
- Percepciones de las cooperativas catalanas auditadas sobre el proceso de implementación de la NIC 32 en el capital social (Comisión Contabilidad de las Cooperativas)
- Aplicación de herramientas de la contabilidad de gestión en la administración local (Josep Viñas y Pilar Curós)
- Grado de Implantación del USALI en el sector hotelero de Cataluña (Lucia Clara Banchieri y Fernando Campa)
- El Impacto de la transición al nuevo PGC de las grandes empresas catalanas (M.Àngels Fitó, Francesc Gómez, Soledad Moya)
- El grado de implantación del CMI en las empresas catalanas (Lucía Clara Banchieri y Fernando Campa)

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