

## **Case Example 1**

### **“Eat My Lunch” and Social Impact Performance**

Eat My Lunch is a New Zealand-based social enterprise whose mission is to harness the power of business to alleviate child hunger in New Zealand. The company operates on a “buy one, give one” model, where every time a customer buys any of its meal offerings (e.g., breakfasts, lunches), it gives a lunch to a child in need. For details, see <https://eatmylunch.nz/>.

#### **Requirements:**

1. Research Eat My Lunch (EML) and write a brief company background (e.g., its founders, foundation year, foundation story, etc.). Also, briefly discuss how, as a social enterprise, EML’s business operations are different from traditional for-profit and not-for-profit organizations. *[Maximum word limit: 750 words]*
2. Conduct a PEST analysis of EML’s business environment (here is a quick link: [https://pestleanalysis.com/pest-analysis/#PEST\\_Examples](https://pestleanalysis.com/pest-analysis/#PEST_Examples)). Clearly articulate the assumptions that underlie your analysis. *[Maximum word limit: 750 words]*
3. EML is currently considering a formal approach to measure and report its social impact performance. However, it does not have adequate expertise and other resources to do that and has asked for your help. Prepare a Social Impact Report for EML for the year 2021. While preparing the report, you can use a mix of factual information (e.g., drawn from its website and other sources) and hypothetical but logical information. *[Maximum word limit: 2,000 words]*
4. EML also realizes that while measuring and reporting its social impact is important, it also needs to pay equal attention to the continuous creation of social impact. Prepare a report advising EML on some potential strategies for creating social impact for the (i) next two years and (ii) next five years. *[Maximum word limit: 1,500 words]*

*Notes: This case has been prepared by Dr. Syrus Islam from the Accounting for Social Impact Research Group, Auckland University of Technology, New Zealand.*

## Case Example 2

### “TIGER” Strategy of Samsung

Samsung Electronics had been able to sustain its impressive growth in smartphone businesses with some hiccups<sup>1</sup>. The company set record quarterly revenues and profits during these years, which resulted in its stock price catapulting to a level that made it one of the world’s most valuable company with a market capitalization of nearly \$410 billion<sup>2</sup>. However, in recent years, its competitor Apple Inc. continually reported record revenues and maintained the most market shares<sup>3</sup>. **Apple’s** iPhone revenue increased 35% in 2021. It captured 44% of total global smartphone revenue in 2021. The high demand for 5G-enabled iPhone 12 and 13 series helped Apple register 14% growth in its overall average selling price (ASP) in 2021. On the other hand, Samsung’s smartphone revenue increased 11% Year-on-Year (YoY) to reach \$72 billion in 2021, compared to \$64 billion in 2020. Its ASP grew 5% to \$263 in 2021. Samsung managed to increase its global market share in the mid and premium segments with the launch of the Galaxy S flagship series and increase in the share of 5G phones. 2021 also witnessed the launch of two foldable smartphones — Samsung Galaxy Z Fold3 5G and Z Flip3, which also nudged the overall revenue higher. Samsung shipped three times more foldable devices in 2021 than in 2020<sup>4</sup>.

Enhancing shareholder value is one of the key objectives of Samsung’s strategy; however, offering sustainable products and services are also echoed from their senior management. In his recent speech at the CES 2022, Samsung CEO Jong-Hee Han outlined three key ways Samsung has been working to lead “future proof business”<sup>5</sup>. Moreover, Samsung recently launched its “**TIGER**”<sup>6</sup> strategy, which reiterated these objectives. Playing a video clip, which contained constant roaring sounds of a tiger throughout, executives urged a concerted effort to achieve No. 1 in all product categories, increase the market share of premium products over \$600 ASP, induce users to convert to Galaxy smartphones, bolster the presence of electronics accessories such as wireless earphones and make 2022 a record year<sup>7</sup>.

### Requirements:

Research on Samsung Inc. ([www.samsung.com](http://www.samsung.com)) and address the following questions:

1. Discuss the key elements of Samsung’s overall competitive strategy. Compare and contrast Samsung’s overall strategy with its individual product strategy. How would the management accounting knowledge be useful in explaining Samsung’s current strategic position?  
*[Maximum word limit: 1,250 words]*

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<sup>1</sup> <https://www.inc.com/minda-zetlin/samsung-galaxy-australia-consumer-lawsuit-water-resistant-waterproof.html>

<sup>2</sup> <https://finance.yahoo.com/quote/BC94.L?p=BC94.L>

<sup>3</sup> [https://www.business-standard.com/article/international/apple-outperforms-samsung-in-global-smartphone-market-reports-122021100978\\_1.html](https://www.business-standard.com/article/international/apple-outperforms-samsung-in-global-smartphone-market-reports-122021100978_1.html)

<sup>4</sup> <https://www.counterpointresearch.com/global-smartphone-revenue-hits-record-450-billion-2021-apple-captures-highest-ever-share-q4-2021/>

<sup>5</sup> <https://www.inc.com/kevin-j-ryan/ces-2022-samsung-sustainability-technology-future.html>

<sup>6</sup> <https://www.channelnews.com.au/inside-samsungs-2022-tiger-strategy-to-beat-apple/>

<sup>7</sup> <http://www.koreaherald.com/view.php?ud=20220104000611>

2. As a management accountant, evaluate the overall performance of Samsung Smartphone in the last three years. Use both financial and non-financial tools to evaluate the performances. *[Maximum word limit: 1,000 words]*
3. What issues confronted Samsung Smartphone in the last three years? More specifically, what external or internal circumstances should have most concerned the CEO and the company's senior leadership team? *[Maximum word limit: 750 words]*
4. What recommendations would you make to Samsung to address the strategic issues confronting it in the recent past years and sustain its impressive growth in Smartphone market in revenues and earnings? Your answer should relate to management accounting tools and techniques that could be applied to help manage costs and improve the performance of the company. *[Maximum word limit: 1,000 words]*
5. Do you think that Samsung's new TIGER strategy will be effective in creating social impact by addressing one or more United Nations Sustainable Development Goals (SDGs)? Critically evaluate your responses. *[Maximum word limit: 1,000 words]*

*Notes: This case has been prepared by Dr. Zahir Ahmed from the Accounting for Social Impact Research Group, Auckland University of Technology, New Zealand.*

### **Case Example 3**

#### **Choosing a Bid and Ethical Issues**

A Chartered Accountant of a manufacturing company is negotiating with three suppliers to install a new computer accounting system. Bids have been submitted by two registered suppliers (A & B) who have provided service in the past, and one from a newly formed computer firm. All the bids are similar, and the features of the new computer accounting software offered are very similar. The registered supplier, B, is willing to provide a free half-day workshop for staff members. The newly formed computer firm informs the accountant that their company will offer free training on the use of the accounting system in Singapore (including travel, accommodation, food, and all other expenses) to the accountant if the contract is awarded.

The Board of directors approved the bid of the newly formed computer firm, given the justifications provided by the accountant. However, the accountant did not disclose the offer of free training to him in Singapore to the Board of directors.

If you are the accountant in the above situation, would you act the same way the accountant did, or would you act differently? Before you evaluate the appropriate course of action, it is recommended to go through the following seven steps of the ethical decision-making model developed by Langenderfer and Rockness (1989).

Step 1: Identify the facts

Step 2: Identify the ethical issues and stakeholders involved

Step 3: Define the norms, principles, and values related to the situation (You may refer to fundamental principles in the International Code of Ethics for Assurance Practitioners (PES 1))

Step 4: Identify the alternative courses of action

Step 5: Decide the best course of action consistent with the norms, principles, and values

Step 6: Evaluate the consequences of each possible course of action

Step 7: Reach a decision to the appropriate course of action

#### **Requirements:**

1. Identify and discuss the fundamental principles of the International Code of Ethics for Assurance Practitioners (New Zealand) (PES 1). Refer to part 1 of the code from pp. 19-23 <https://www.xrb.govt.nz/standards/assurance-standards/professional-and-ethical-standards/pes-1-revised/> [*Maximum word limit: 500 words*]
2. Assuming that you were the accountant facing the above situation, evaluate the appropriate course of action that you will take. You are required to discuss each step of the ethical decision-making model (7 steps) in detail to evaluate the appropriate course of action. Assume that the individual accountant concerned is a member of the CA ANZ and the accounting profession. [*Maximum word limit: 3,500 words*]
3. As explained in the above case, the bid by the newly formed computer firm has now been accepted, and the accountant will enjoy the tour to Singapore. Prepare a Report discussing the

ethical implications that may arise from the issue and its impacts on the accounting profession and society in general. *[Maximum word limit: 1,500 words]*

*Notes: This case has been prepared by Dr. Nirupika Liyanapathirana from the Accounting for Social Impact Research Group, Auckland University of Technology, New Zealand.*