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Rules for disguised cases

TCJ and many other case journals publish disguised cases [1] (but not fictional ones [2]). Disguise is often used if the case situation is too sensitive or to avoid subjecting case characters to embarrassment or criticism. It is permissible to disguise the names of persons, the name of the organization involved, the geographic area and the financials; however, actions of people and the essential issues must stay as close to the actual situation as possible (Seeger and Rock, 2012). If insider information is used in developing the case, a signed release is still necessary for publication (Rock, 2012). Because disguised cases are based on observations of an actual situation, they meet the generally accepted standards for real cases (as opposed to fictional ones) and are considered legitimate intellectual contributions.

Disguise tips. If a disguise is to be used, consider the following:

- Take care in “moving” the organization to a new geographic location. It must make sense in the context of the case. The chosen place must “fit” the demographics, economic, social, political and cultural aspects of the original location if the integrity of the case situation is to be preserved.
- Changing the names of individuals in the case may be necessary. Take care to choose appropriate names and not too “creative.” Names that are very common often signal to students that the case is fictionalized and may shut down discussion. Choose appropriate names given the ethnicity and gender of the actual individual (if diversity or gender issues are a part of the case). Avoid using creative names that signal the disposition or personality of the individual. “Debbie Downer” as a whistleblower in a case comes across more as comedic relief and may distract students from performing the desired analysis and evaluation of the case.
- Using a different name for an organization or its competitors may be necessary but challenging to accomplish. Unless the firm is tiny and the industry is very fragmented, astute readers will penetrate the disguise and identify the actual firm. Make sure that the disguised name you choose is not the actual name of a genuine firm in the industry.
- Changing the products or industry may be going too far as the context of the case may be critical to student understanding of the issues. Most case writers concede that this type of disguise is complicated to pull off effectively.
- Financial data is typically disguised by multiplying all items in the financial statement by a constant factor. If the factor is more than five percent of the actual numbers, it may distort the firm’s performance, especially when compared to competitors (Seeger and Rock, 2012). It may be best to find a public source for the financial data that can then be cited or to aggregate the financials to conceal data that the company considers too sensitive to be disclosed. Alternatively, the case writer could overcome requests to disguise financial data by discussing the typical timeline for case publication (it is often

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Disclaimer. This case is intended to be used as the basis for class discussion rather than to illustrate either effective or ineffective handling of a management situation. The case was compiled from published sources.

a year or more from the interviews to the appearance of the case in a journal). When the case is ultimately published, competitors, board members or others will already know much of the data (Naumes and Naumes, 2012).

Case writers need to remember that disguise is most frequently used to secure a signed consent to publish form for cases that involve primary data sources. The case writer must clearly disclose the nature of the disguise in a footnote on the first page of the case. Sample footnotes are shown in Table 1.

Notice that the authors all chose to emphasize those elements that were real or unchanged while also describing the disguised elements. This format confirms for students that the case was based on facts – real people, actual events in real organizations. The case context is unchanged, but some elements have understandably been changed for confidentiality and privacy reasons. Case writers must also disclose the extent of the disguise in the Instructor’s Manual in the Research Methodology section.

Secondary sourced cases use appropriate citations of data sources and typically do not require any form of disguise. However, it would be acceptable for ethics cases or organizational behavior cases to change the names of people in the case rather than subject them to unnecessary scrutiny or ridicule.

Case releases

Release forms provide assurance that “the participating organization is knowingly and willingly providing information for dissemination and educational use” (Rock, 2012). Signed releases protect the publisher and the case writers for cases based on primary data. If the case included only publicly available (secondary) data sources, the expectation is that the writer will appropriately cite those sources, but no release is needed. A signed release must accompany disguised cases if the case uses internal information to protect sources from criticism and liability if the disguise should be penetrated.

To disguise or not to disguise

Although disguise is an acceptable practice for published cases, the first preference of a case writer should be to publish cases with as little disguise as possible. Disguise should be the last resort used when obtaining a signed consent to publish release is not possible without altering some aspects of the situation. As researchers, case writers should strive for honesty and integrity in their work. Taken too far, disguise in case writing may violate principles of honesty (do not fabricate, falsify or misrepresent data) and integrity (strive for consistency of thought and action) (Resnik, 2020).

In this issue

This issue includes eight cases (see Table 2) focused on a wide variety of companies, locations and issues. Each case has a strong IM providing effective teaching strategies,

Table 1 Examples of disguise footnotes

Footnote	Disguise used
“The organizations, people, and events described in the Case are real, but have been disguised for confidentiality purposes.” (Parra and Pinzon, 2020)	Organization, people, some events
“The organization is real as are the facts related to the decision presented; however, some employee names and other details concerning the employees mentioned in this case have been changed.” (Risavy and Woodwark, 2020)	Employee names and minor details regarding the employees
“The company, case characters and situation are real however, financial figures have been disguised at the request of the company.” (McGovern and Hilterbrand, 2020)	Financial figures

Table 2 Cases in this issue

<i>Case title and target audience</i>	<i>Authors</i>	<i>Synopsis</i>
<p>Taking the Highway Out: Exiting the Stock Market to Maximize Results Target Audience: Undergraduate and graduate strategy or finance students</p>	<p>Joao Silva and José Pereira</p>	<p>Opportunities for value creation may be found in awkward and difficult circumstances. Good strategic thinking and ability to act swiftly are usually crucial to be able to take advantage of such tough environments. Amidst a country-wide economic crisis and general disbelief, José de Mello Group (JMG) saw one of its main assets' (Brisa Highways) market value tumble down to unforeseen figures and was forced to act on it. Brisa's main partners were eager in overpowering JMG's control of the company, and outside pressure from Deutsche Bank was rising, due to the use of Brisa's shares as collateral. JMG would have to revise its strategy and see if Brisa was worth fighting for; the market implicit assessment about the company's prospects was very penalizing, but JMG's predictions on Brisa's future performance indicated that this could be an investment opportunity. Would it be wise to bet against the market?</p>
<p>Reconciling COVID-19 Pandemic Budget Deficits Through Furloughs and Salary Reductions Target Audience: Undergraduate courses in Organizational Behavior</p>	<p>Minnette A. Bumpus</p>	<p>On September 10, 2020, the president of Bowie State University, Dr Aminta Breaux, announced that the university needed to "take a number of steps, including a temporary salary reduction plan, to close the FY21 funding gap and position the university for continued budget challenges" (Exhibit 1) triggered by the economic impact of COVID-19 on the state of Maryland. Some of the faculty members' reactions to this announcement included shock and disappointment. Reflecting on what led to the reductions in state appropriations, why would faculty members be shocked by President Breaux's announcement of temporary salary reductions? Did President Breaux make the right decision, and was it communicated appropriately?</p>
<p>Performance Measurement in a Lean Organization: The Case of the Wiremold Company Target Audience: Graduate or upper level undergraduate courses in cost accounting, managerial accounting and strategic management</p>	<p>Lawrence Grasso</p>	<p>The case describes a comprehensive transformation from Conventional management to lean management and business practices, with an emphasis on the largely non-financial performance measures used to support the transformation. Around the time of the lean transformation, the balanced scorecard, a multi-dimensional measurement approach was introduced to address the problems of excessive reliance on financial performance measures. Students are asked to compare and contrast Wiremold's approach to the balanced scorecard</p>
<p>Bulldog Decision Target Audience: Undergraduate and graduate courses in leadership, psychology courses</p>	<p>Travis Cyphers and Julianne Apodaca</p>	<p>The case describes the ethical decision a leader (Captain Johnson) must make. A soldier in CPT Johnson's organization, Private Martin, has been charged with an inappropriate relationship with an underage female. Under Military Regulations, CPT Johnson can pursue two courses of action. One option removes Martin from the US Army immediately, but punishment is light. The second is a trial with a 75% probability of conviction where Martin faces potential prison time and registration as a sex offender. This option will put significant strain on the organization's limited resources. CPT Johnson must decide between these two legal options</p>
<p>Metamorphosis from Virtual Community to "For Benefit" Enterprise: Chronicle of PULA and PULA Exclusives Pvt. Ltd. Target Audience:</p>	<p>Leena Dam and Deepa Pillai</p>	<p>January 2019, in the midst of winter chill and fog, the core committee of PULA Exclusives Pvt. Ltd. solicitously dissected the avalanche of thoughts on the new blended ecosystem it wanted to build. From 2015 to 2018, PULA</p>

(continued)

Table 2

Case title and target audience	Authors	Synopsis
Graduate and executive level courses in entrepreneurship, management, business strategy and digital media		(Pune Ladies Association), a virtual women community on Facebook has traversed a journey touching lives, shaped opinion, psychology and conduct. While, in the past PULA majorly acted as a medium for social interactions and business exchange platform. The exponential rise in indigenous entrepreneurs bundled with technological dynamism propelled the firm to chalk and reorient its mission to spread its business wings without forfeiting its original status quo. The firm's goal continued – PULA to retain its virtual identity alongside business being steered through PULA Exclusives Pvt. Ltd.
Improbable Landing – The Sioux City Miracle Target Audience: Graduate and undergraduate courses in Organizational Behavior or Leadership and Change	Jamie O'Brien & John-Gabriel Licht	This case explores the events that led up to the crash of United Airlines Flight 232, in Sioux City, Iowa, on July 19th, 1989, and the subsequent investigation. The case uses secondary sources to highlight the positive team interactions between the pilots that led to the crash landing not being as catastrophic as it might have been with 185 survivors in an extreme crisis scenario. The teaching note focuses on the importance of cognitive bias, psychological safety, and teamwork in a crisis situation, and practical recommendations for managers at all levels
A District Magistrate's Call on a Disaster Warning: Paranoid or Pragmatic? Target Audience: Students in Public Sector Management courses	Harikrishnan Varma and Ram Kumar Kakani	Anupama Gowda was the District Magistrate of Kalinga in the state of Odisha, in the eastern coast of the Indian peninsula. In April 2019, when the meteorological department issued a cyclone warning, she had to take a call on how to go ahead. Her team did not seem too enthused as Kalinga was away from the coast and meteorological warnings were taken as routine. The case discusses Gowda's dilemma on whether to push for full-fledged preparations or a limited preparation at least, or leave it laissez-faire. She made the decision by 24th April and 'what happened' serve as Case B

theoretical linkages and complete answers and analysis to all discussion questions. *TCJIMs* have been rigorously peer-reviewed to ensure that adopting faculty can teach these cases as well as the authors. Enjoy!

Notes

1. Disguised case: This type of case is based on a factual situation, but the authors have changed the names of the people in the case, the name of the firm, the firm's location, and in rare situations, changed even the industry. Please see an earlier editorial letter for definitions, journal policy regarding fictional cases and further explanation of the policy (Morris, 2017).
2. Fictionalized "case": These are stories that may be based on or inspired by actual situations. Generally, the authors have taken liberties with the factual situation to make the story more compelling or engaging for students.

References

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