

**Society for Case Research (SCR)**  
**Manuscript Guidelines**  
*Journal of Critical Incidents (JCI)*

### **Submission Timeframes**

JCI is published once a year in December. The submission process begins in late May and includes two rounds of blind reviews by a minimum of two reviewers. See specific dates at [sfc.org](http://sfc.org).

### **Submission Requirements**

1. Initial submissions in May require three files (all must be in Word format):
  - a. Critical Incident – Maximum 3 pages (including references).
  - b. Teaching Note – No page limit, but must include the items shown below.
  - c. Memo with responses to reviewer comments (from Annual Meeting, Summer Workshop or prior year review, if any). Note that attendance at an SCR meeting is not required for submission but is strongly encouraged.
2. Submissions must be blinded with no author names or obvious references to the author(s). Use the Word “Protect Document” feature to remove personal information.
3. All submissions must be made at [ignited.global](http://ignited.global):
  - a. All authors must register for a free id.
  - b. One of the authors must be designated as the “corresponding author” and will submit all material (and revisions) using the “peer” tab.
4. All authors and co-authors (except for students) must be members of the Society for Case Research. One can join the Society at [sfc.org](http://sfc.org). There are no other costs involved in publishing in JCI.
5. All authors and co-authors (except students) are expected to serve as reviewers.
6. Editors will specify additional requirements upon acceptance and prior to publication, including a cover sheet, copyright publishing agreement and interview/organizational releases.

### **General Formatting Guidelines**

1. All SCR journals follow APA formatting. Hence, no footnotes should be used, and all citations and references must be APA compliant.
2. Use Times, New Roman 12 pt font. Paragraphs are single spaced with no indentation and double spacing between paragraphs.
3. See the manuscript guideline template below for more details.

## Critical Incident Notes

1. Incidents must be written in past tense.
2. JCI requires incidents to be three (3) pages maximum (including references).
3. Many incidents are decision oriented, but descriptive incidents are possible.
4. Incidents can be qualitative or quantitative in nature. If quantitative, incidents must support discussion of qualitative factors in addition to calculations.

## Teaching Note Requirements

Teaching notes must include:

1. **Overview** – 150 word maximum summary, identify if decision or descriptive and list the likely applications (graduate/undergraduate, and subject area (marketing, accounting, etc.).
2. **Learning Outcomes** – Typically, 2-5 learning outcomes expressed with Bloom's taxonomy terms (Identify, Analyze, Evaluate, Recommend, etc.). Number these as L01, L02, etc. Learning outcomes should identify what students can do after completing the incident.
3. **Research Methods** – Identify how data was collected. This can include primary data collection via interview or secondary data collection. Also, note if the incident is disguised.
4. **Discussion Questions** – Include class discussion questions keyed to learning outcomes. Discussion questions must include connections to theory. Further, students should be able to answer the questions based on the incident and "other pedagogical materials" in 9. below.
5. **Answers to Questions** – Provide an "A" student answer.
6. **General Discussion** – Optional material
7. **Epilogue** – Optional material
8. **References** – APA format
9. **Other Pedagogical Materials** – If students need information in addition to the incident to answer the discussion questions, include it here.



## Manuscript Guideline Templates

Summary	Pg 2
Case	Pg 3
Teaching Note	Pg 11
Most Common In-Text Citations and References	Pg 23
Specifics for BCJ, JCS, JCI	Pg 26

One-inch margin on all pages, right and left and top and bottom. 2 spaces after period.

Only the first word and the word after colon are capitalized

One-inch margin on all pages, right and left and top and bottom. 2 spaces after period

## Humane Society of the United States: Perception vs. Reality

2 Returns

*David Green, Middle Tennessee State University*

*Joe Thomas, Middle Tennessee State University*

Header: Times New Roman, 12pt, bold, upper and lower case, centered

2 Returns

First and last name, comma, school, bold, italic, centered, upper and lower case, single

### Abstract

Roger Redford was just seen on TV about a horse trainer who

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routinely abused horses to enhance their performance in the show ring. The video was reportedly shot by an undercover representative of the Humane Society of the United States (HSUS). He routinely donated a fixed percentage of his income to various charities, including the local humane society. He wondered if he should donate to HSUS. Before he donated to a charity, he always did some research. The research he did before making a decision about supporting HSUS. Specific questions he asked himself include: Did HSUS support worthwhile causes? Was HSUS utilizing resources in a manner he felt comfortable or would animals be better off if he donated to another organization? What would happen if HSUS were successful in achieving their goals?

Limited to one paragraph. Body copy limit 150 words. Upper and lower case, Times New Roman, 12pt, flush left,

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### Learning Outcomes

In completing this assignment, students should be able to:

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1. Develop criteria for judging the worthiness of a charity
2. Evaluate specific actions of HSUS to determine if they are appropriate
3. Discuss the impact that donating to one charity has on other stakeholders
4. Identify sources of information about a charitable organization
5. Evaluate whether or not they believe a charity is worthy of their donation
6. Identify ways to ensure that their resources go to a worthy cause

List: Use numbering formatted bullets. List indented 5 spaces Single-spaced, Times New Roman,

Upper case, Times New Roman, 12pt, boldface, flush left. Include types of course as well as undergraduate, graduate, upper-level.

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### Application

The case is most appropriate for graduate courses in ethics, social responsibility not-for-profit business, personal finance, and public policy.

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### Key Words

not-for-profit, social responsibility, ethics, philanthropy

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### Contact

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Upper case, Times New Roman, 12pt, boldface, flush left

Contact: Name, department, address, e-mail address, phone number. 12pt, flush left, single-

One-inch margin on all pages, right and left and top and bottom. 2 spaces after

Only the first word and the word after colon are capitalized

One-inch margin on all pages, right and left and top and bottom. 2 Spaces after period.

## Humane Society of the United States: Perception vs. Reality

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Header: Times New Roman, 12pt, bold, upper and lower case, centered

**David Green, Middle Tennessee State University**  
**Joe Thomas, Middle Tennessee State University**

Header: First and last name, comma, school, bold, italic, centered, upper and lower case, single

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Disclaimer: Times New Roman, 10 pt, italic, upper and lower case, single-spaced

### Introduction

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Headers: Level One: Bold, Centered, upper and lower. Level Two: Bold left upper and lower. Level Three: Italics Left upper and lower

Roger Redford was intrigued by a story he had just seen on the video of a horse trainer who routinely abused horses to enhance their performance in the show ring. The video was reportedly posted on the website of the Humane Society of the United States (HSUS). As a result of seeing the video, Redford wanted to know more about the HSUS. He routinely donated 5% of his salary to various charities including the local humane society. Before he donated to a charity, he always did some research evaluating how the charity used its donations. Redford had heard the HSUS's name in the news repeatedly for various actions, but had never actually looked at the group in its entirety. He wondered what the organization tried to accomplish and if he should redirect some of his donations to HSUS.

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### History and Mission Statement

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Redford began by looking into the history of the group on its website. The website stated HSUS was the world's largest animal rights advocacy group with assets nearing \$231.5 million (HSUS Annual Reports, 2012). Although the title of the group suggested its realm was within the United States, Redford found that the group was a non-profit entity with several multinational operations. Roger saw the founders of the HSUS consisted primarily of journalists seeking to draw attention to animal abuse and cruelty. These founders created the group in 1954 and pursued actions to protect the rights of animals and to advocate for animals' safety (Untch, 2005).

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Redford figured if anyone loved their cat, dog, horse, or various other pets, then it was probable that they had heard about the Humane Society of the United States. The HSUS Home Page contained multiple places to donate, but Redford wanted to begin with a simple mission statement from the organization. The website was literally chock-full of happy-go-lucky images of different animals and owners or rescuers. To speed up the process, he typed "mission statement" into the search bar and found the following:

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*We work to reduce suffering and to create meaningful social change for animals by advocating for the rights of animals and working to educate the public about animal abuse.*

Citation: Times New Roman, 12pt, italic, single-spaced, text indented from left and right

*enforce existing laws, joining with others to support the passage of animal-friendly policies, and conducting hands-on programs that make ours a more humane world. We are a leading disaster relief agency for animals,*

*and we provide direct care for thousands of animals at our sanctuaries and rescue facilities, wildlife rehabilitation centers, and mobile veterinary clinics.*

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*We celebrate pets, as well as wildlife and habitat protection. We are the nation's most important advocate for local humane societies, providing shelter standards and evaluations, training programs, a national advertising campaign to promote pet adoption, direct support, and national conferences. We operate a Humane Wildlife Services program in the D.C. metro area to provide homeowners and businesses with humane and effective solutions to conflicts with our wild neighbors. We promote scientific innovation by driving the development of humane alternatives to replace harmful animal experiments. The HSUS publishes All Animals, a membership magazine, and Animal Sheltering, a bi-monthly magazine for animal sheltering professionals.*

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*We confront national and global cruelties through major campaigns targeting the barbaric practices of dogfighting and cockfighting; abusive puppy mills where dogs are treated not like family but like production machines; the worst cruelties of factory farming; the suffering of animals in experimentation, including chimpanzees and pets; the slaughter of American horses for export to foreign countries where horsemeat is considered a delicacy; and the clubbing of baby seals and other animals for the commercial fur trade. Our track record of effectiveness has led to meaningful victories for animals in Congress, state legislatures, courtrooms and corporate boardrooms (HSUS About Us, 2012).*

Citation: Times New Roman, 12pt, italic, single-spaced, text indented from left and right

Cite with source and year and parenthesis

Subhead: Times New Roman, 12pt, bold,

## About Us

As with most websites, the "About Us" section tended to guide a user from a factual chronology, like that in the "History" tab, to a more humanistic and informative idea of what the non-profit did. The heading in the HSUS "About Us" section stated the following: "*The Humane Society of the United States is the nation's largest and most effective animal protection organization- backed by 11 million Americans, or one in every 28*" (HSUS About Us, 2012).

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Redford scanned through the section, finding other statements that the group wanted the public to know about their involvement in animal rights and animal protection. He saw the group also stated:

*We work to reduce suffering and to create meaningful social change for animals by advocating for sensible public policies, investigating cruelty and working to enforce existing laws, and by joining with corporations on behalf of animals. We are a leading disaster relief agency for animals, and we provide direct care for thousands of animals at our sanctuaries and rescue facilities, wildlife rehabilitation centers, and mobile veterinary clinics (HSUS About Us, 2012).*

Citation: Times New Roman, 12pt, italic, single-spaced, text indented from both left and right

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## Membership

Cite with source, comma, and year, Times New Roman, 12pt

The website frequently noted the HSUS was 11 million members strong. Redford navigated to the membership specifics and found that the HSUS currently circulated a “*Kind News*” magazine to nearly 644,000 kindergarten - 6<sup>th</sup> grade children. Another magazine, “*All Animals*,” circulated to the 450,000 registered and yearly membership holders. Annual membership cost \$25. Members were encouraged to make additional donations beyond their annual membership dues (The Humane Watch Team, ‘A’).

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There was also an icon where a member could increase or decrease the amount of mailing notifications received from the HSUS. Roger further found that the HSUS utilized multiple mail circulation centers, which distributed mail from Phoenix, Arizona. In addition, Redford found that member information, such as name, addresses, and interests in the HSUS, could be exchanged by the HSUS with other organizations that supported the work of the HSUS. He noticed that the group included a disclaimer noting that membership information was never sold, but given to like organizations (HSUS Membership, 2012).

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## Pet Shelters

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After steering through membership information, Redford looked into the specifics of HSUS involved pet shelters. Roger was a dog owner, family man, and friend of various animals having grown up on a farm. One of his main concerns was the welfare of animals both locally and nationally. Of the established pet-shelter grants, Roger wondered how much of the grant funding was used in the establishment and continuous management of shelters. Redford found that to some extent the HSUS assisted with state and local pet shelter needs, but it rarely established or operated a pet shelter.

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Roger found examples of the HSUS assisting local pet shelters. Some of the assistance included funding to: Central Missouri Humane Society in the amount of \$3,039; Chimp Haven, Inc. in the amount of \$10,000; Claiborne County Humane Society in the amount of \$2,500; and Cincinnati

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SPCA in the amount of \$5,000. The HSUS also provided grants used for spay and neuter support, animal rescue, animal shelter, and animal aid. It was apparent to Redford that the group donated small amounts across many shelters (HSUS Annual Reports, 2011).

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Source and year

In other words, most of the local shelters one would visit would be locally or governmentally run and funded. The HSUS did not operate a single pet shelter under the name of the HSUS. However, Roger found that the HSUS provided more than \$500,000 in pet-shelter grants. This expenditure was a portion of the program expenses section of Table 1. The HSUS also spent close to \$24 million dollars in fundraising related costs, which represented about 16% of the total revenue in Table 1 (The Humane Watch Team, ‘A’).

Source of the table. Table 1 is embedded in the text in the place closest to the discussion about

Table: Times New Roman, 12pt, centered, boldface, upper and lower

**Table 1: HSUS Income Statement**

<b>Revenue</b>		
Primary Revenue	Times New Roman, 12pt, upper and lower case, note with italic, categories with bold face	\$134,222,459
Other Revenue		\$14,481,361
<b>Total Revenue</b>		<b>\$148,703,820</b>
<i>Note: This organization receives \$0 in government support.</i>		
<b>Expenses</b>		
Program Expenses		\$97,389,437
Administrative Expenses		\$4,723,891
Fundraising Expenses		\$24,248,073
<b>Total Functional Expenses</b>		<b>\$126,361,401</b>
Excess (or Deficit) for the year		\$22,342,419
<b>Net Assets</b>		<b>\$187,515,301</b>

Source should be cited below the table. Source and year

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## Employment

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After seeing a few shelter expenditures and an employment link on the website, Redford wondered how employees at the HSUS were treated. He knew that most of the people working at the local humane shelter were v [redacted] d that the average salary of an HSUS employee was \$68,095.11 an [redacted] \$252,540.00 yearly. Redford

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noticed that CEO, Wayne Pacelle, had made it a mission to support the employee pension plan for the 636 employees of the HSUS. Additionally, he also noted that Pacelle had used nearly \$14 million dollars from donations to fund pensions in 2011. That amounted to roughly \$22,000 per employee (The Humane Watch Team, ‘A’).

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Redford looked further and found sections featuring salaries and wages headers. On the Form 990, he saw sections marked “Other Salaries and Wages” that equaled \$26,766,424 and “Compensation of current officers, directors, trustees, and employees” equaling \$2,182,367. Furthermore, he noted that in some [redacted] from by the HSUS and other related organizations. In 2010, one [redacted] yearly HSUS salary, \$111,831 from related organizations, and \$65,932 from a category marked other compensation from the organization and/or related organizations. Almost every employee working for the HSUS received a yearly salary from the organization and a large amount of money from the “other” category. Sometimes funds from the other category exceeded their yearly HSUS salary (HSUS Annual Reports, 2011).

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Source, comma and year in parenthesis

Redford noticed that the HSUS had increased Pacelle’s salary by nearly 7% between 2010 and 2011 (The Humane Watch Team, ‘A’). Other members of the HSUS administrative executive team worked only part time during some weeks, working as little as 1 hour per week, and kept their yearly salary (The Humane Watch Team, 2011).

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## Lobbying

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Redford noticed the HSUS had set goals in several areas of animal advocacy. As part of advancing the cause of animals, HSUS had been involved with picketing Capitol Hill and had spent nearly \$3.6 million dollars on lobbying for various causes in 2010. Between 2005 and 2009, the HSUS showed \$17.3 million dollars in lobbying expenses (The Humane Watch Team, 2011 ‘A’). Expenditures were largely funded through donations.

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The HSUS also advertised its legislative actions on the website and highlighted some of the legislative successes. Some examples of federal legislative acts, laws, or bills that the HSUS had been involved with included (but a

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Overuse on Factory Farms; American Horse Slaughter Prevention Act; Federal Bird-Safe

Source, comma and year in parenthesis

Buildings Act; Sportsmanship in Hunting Act (HSUS Federal Legislation, 2012).

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HSUS legislative activities were not limited to the federal level. He found that HSUS sponsored something it referred to as “Lobby Days.” Redford let his curiosity carry him and saw that the group summarized its activities with the following:

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*Humane Lobby Days are events sponsored by The HSUS where citizen animal advocates like you gather to learn and practice lobbying for animal protection laws at the state level.*

Citation: Times New Roman, 12pt, italic, single-spaced, text indented from both left and right  
End with the source and year

*and an overview of relevant events are made for you with your state legislators so that you can meet with them (or their staff)*

*face to face and ask for animal-friendly votes (HSUS Events, 2012).*

1 Return

Roger then navigated to the state legislative acts. He noticed that everyone could see their home state and a chart containing a ranking of how their state scored in animal protection laws and animal rights. Redford guided the mouse to a large list of state legislative acts with which HSUS had been involved. The list included actions in a number of actions in various states, including:

List: can use any numbering or symbols for a 5-inch bullet or use formatted bullets. List indented.

- Puppy Mills- Iowa, Missouri and Oklahoma;
- Greyhound Racing- New Hampshire and Rhode Island;
- Antifreeze Safety- Illinois, Massachusetts, New Jersey, Utah and Wisconsin;
- Primates as Pets- Illinois.

1 Return

Redford noted that many of these acts aimed at animal safety also involved other things like automobile regulations and regulations on certain pet groups or standards for owners of certain animals. Examples of this included requiring pet owners to keep antifreeze stored in certain containers and areas in their own household, the ability to buy certain (or any) primates as pets in particular regions, as well as certifications or licenses to own and care for certain pet species or groups (HSUS State Legislation, 2012).

Source, comma and year in brackets

1 Return

Roger identified a few bits of lobbying facts about the HSUS on other websites as well. He found that between 2004 and 2008, the HSUS had pursued over 2,000 lobbying efforts (Humane Watch Team, ‘B’). Furthermore, he saw that the HSUS took credit for assisting in the passing of over 700 Federal and State Laws (Humane Watch Team, ‘A’). Moreover, Roger found that the HSUS operated a website named the “Humane Society Legislative Fund” where members and non-members had access to HSUS State and Federal Legislation. Users of this site could choose

to be alerted to new initiatives, ballot casting, and have the ability to donate directly to legislative efforts (Humane Society Legislative Fund, 2012).

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### Financial Information and Form 990

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As Roger looked through a few websites giving their opinions of the Humane Society of the United States, he found that the HSUS satisfied the 2011 Better Business Bureau’s “20 standards for Charity Accountability” (The Better Business Bureau, 2011). Moreover, Charitynavigator.org had scored the HSUS a total of 60.73 points, out of a possible 70.

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**Table 2: HSUS Form 990**

Information Provided on the Form 990	Provided?
Independent Voting Board Members	Yes
No Material diversion of assets	Yes
Audited by independent accountant	Yes
Does Not Provide or Receive Loan(s) From related parties	Yes
Documents Board Meeting Minutes	Yes
Provided Form 990 to organization's governing body in advance of filing	Yes
Conflict of Interest Policy	Yes
Whistleblower Policy	Yes
Records Retention Policy	Yes
CEO listed with salary	Yes
Process for determining CEO compensation	Yes
Does Not Compensate Any Board Members	Yes
Donor Privacy Policy on Website	No
Board Members Listed on Website	Yes
Audited Financials on Website	No
Form 990 on Website	Yes

Source should be cited below the table. Source and year

(Charitynavigator.org, 2012)

To compare HSUS with some of the top rated charities, Roger used Table 3, which averaged the expenditures of four top-rated charitable organizations, including Vanderbilt College, The Children’s Aid Society, Food for the Poor, and the Breast Cancer Research Foundation (Giorgianni, 2009):

Source: Author’s name and year

**Table 3: Allocation Percentages for Highly Respected Charities**

Table: Times New Roman, 12pt, centered, boldface, upper and lower case

<b>Average Percentages of Expenses Based On Total Revenue</b>	
Program Expenses	93.25%
Administrative Expenses	4.05%
Fundraising Expenses	2.98%
Program Expenses Growth	5.08%
Primary Revenue Growth	5.30%

(Green and Thomas, 2012)

As for charity rules and the government, Redford found that HSUS kept a non-profit status by accepting donations and following certain rules put forth by the IRS. These rules included: be established for a charitable purpose, not be in violation of the Lobbying

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Disclosure Act prohibiting non-disclosure of activities within legislative lobbying and law enforcement; and, be independent from government or local authority (IRS.gov, 2012). In addition, the group also had to have a mission statement defining it as charitable.

Roger knew that most groups sought the rating of a 501 (c) (3) status, which the Humane Society of the United States held. This status incorporated rules such as no shareholder or individual obtaining earnings from the group, the inability to receive tax-deductible contributions, application for the 501(c) (3) status, no political campaign activity, no inurement, and disclosure of

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specific financial and operating information. The IRS requires disclosure through Form 990 (Table 2) containing financial and operating information about the organization. This form was similar to what a for-profit organization would provide in its 10(K) statement (IRS.gov, 2012).

### **Current Activities of the HSUS**

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As good as all of the HSUS work sounded, Roger wanted to see what the HSUS was working on currently. Redford saw that the non-profit entity operated in 33 states. It also maintained its home office in Hollywood, California. Redford also read about animal rights. Once again, Redford perused a number of articles featuring California poaching, the HSUS and the California Department of Fish and Game, problems with the bears of Lake Tahoe, and egg laying hen rights. All of these articles featured the HSUS doing something it considered beneficial to animals.

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The first article Roger opened featured the HSUS combating poaching in California. HSUS had teamed with the California Department of Fish and Game (DFG) by funding \$2500 rewards for poaching information that lead to an arrest. (Humanesociety.org, 2009) The HSUS, was also partnering with the California DFG by placing HSUS employees under the authority of the California DFG to act as enforcement agents and to work at the California DFG headquarters to train future DFG wardens and officers.

A related program was titled CalTIP, or California Turn-In-Poachers. Redford was pleased with the effort the HSUS placed on the end of poaching in California and read further. He saw that CEO Pacelle stated, "We will see the end of poaching in California, and we're phasing out

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animals used in research. If we could shut down all sport hunting in a moment, we would” (Karr, 2011). Though this statement was a bit much for Redford who was a deer hunter during the winter to gain venison or deer jerky, he continued to search for a justification for the statement in other activities.

Redford thought that the actions in California were not enough to meet the expenditures the group claimed, so he began examining other contemporary news articles featuring actions taken by the HSUS. He found that the main mission of the HSUS was “to create a humane and sustainable world for all animals, including people, through education, advocacy, and the promotion of respect and compassion” (Humanesociety.org, 2012). Redford thought, this was exactly what the HSUS had in mind when it came to bears in the Lake Tahoe region.

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The lives of bears intertwined with the population of humans are constantly at risk. Redford found an article featuring the Lake Tahoe region where bears were frequently a nuisance to tourists and residents. The bear population in California, managed by the Department of Fish and Game, had increased statewide from 4080 bears in 1984 to 40,005 bears in 2012. The Department of Fish and Game recommended expanding the bear population to 2000 to reduce the

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expanding population. Instantly, the HSUS argued that this was not in the best interest of the bears (McDaniel, 2012).

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Roger saw that the HSUS was attempting to assist a rewrite of the statewide California bear management plan. In this plan, the HSUS emphasis was on bear rights and reducing bear hunting. The HSUS was holding its position on limiting any type hunting while hoping to reestablish bear management in other wildlife areas (McDaniel, 2012). Roger wondered to himself if working on a daily basis with DFG and providing financial resources to the Department gave HSUS more influence than most individuals or other organizations.

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As Roger thought to himself that bears were kind of a big issue, no pun intended, he glanced at a much smaller issue in terms of size. As of February, 2012, the HSUS was defending the rights of egg laying hens and of egg production with a proposed bill. Teamed with the United Egg Producers, the group was lobbying for a national standard to allow scratch areas, perches, nesting boxes, and doubling the current standardized space that egg laying chickens had (*The New York Times*, 2012).

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Redford thought that the situation seemed great for the chickens, but noticed many groups, such as the American Farm Bureau Federation, the National Pork Producers Council, and the National Cattlemen’s Beef Association, were in opposition to the introduction of this bill. These groups justified their positions by arguing that if the standards for animal rights such as these would spread into other industries of eggs, beef, pork, milk, and other food products. The HSUS argued that farmers would have the right to let

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current investments work until new equipment was purchased, the farmer then would be required to meet the new standards for egg laying hens (*The New York Times*, 2012). This was similar to the way changes in building codes were implemented for homeowners. Homeowners, generally, were not required to meet the latest building codes unless they decided to remodel or add on to their existing homes. At that point, the entire home would be required to meet current building codes.

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## International Involvement

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Roger navigated to a section on the HSUS website called “Seriously, Canada?” This section highlighted a perceived need by HSUS to end seal hunting in Canada and called for citizens to sign up by boycotting Canadian goods or services. The site included a standardized form to elicit member participation. People wanting to support the boycott were encouraged to use the following:

*Dear Canada,*

*We're boycotting your seafood. Inundating your prime minister with calls and letters. Rallying in cities all over the world.*

*But Canada, you STILL haven't stopped the slaughter of hundreds of thousands of seals every year for their fur. What's worse—so many pups will die because there is virtually no sea ice in key seal birthing areas. And you won't spare the survivors?*

Times New Roman, 12pt, italics, indented from both left and right

### **Seriously, Canada?**

*Enough is enough. I want you to cancel the commercial seal hunt this year—and forever. I'm serious. To show you how serious, I'm making you this promise:*

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A user then had the option to choose from the following acts if Canada ended seal hunting: buy a lifetime supply of maple syrup; shave a maple leaf into my hair; volunteer at an animal shelter; adopt a rescue animal from a local shelter; post a video of myself singing “O Canada”; host a Canadian-themed party; visit real Canadians; make a snow angel

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Citation: Times New Roman, 12pt, end

in a bathing suit; or choose your own (insert here) (HSUS Seriously Canada, 2012).

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The HSUS also was associated with another entity called the Humane Society of Canada. In 2010, the Humane Society of Canada was ordered to return almost \$2.5 million in funding to the HSUS. A United States judge ordered that donations across borders were

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not acceptable from the HSUS to the Humane Society of Canada. This was because the donation from the HSUS was not in the form of a grant to an international non-profit

organization to be used in an unspecified manner. The money was ordered returned to the HSUS from the Canadian organization (Activist Cash, 2012).

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Shocked that the HSUS was active outside of the United States and with such large funds, Redford tracked back to the “Statement of Activities Outside the United States” in the HSUS Form 990. He found that the HSUS committed thousands of dollars in grants to other countries. These grants were to help pay for services including stopping animal cruelty, building animal hospitals, banning fur harvesting, funding legislation in other countries, wildlife protection, and animal contraception programs. The following are a sample of grants given in 2010:

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- Central America and the Caribbean - \$30,750

List: can use any numbering or symbols for a bullet or use formatted



- South Asia – \$78,715
- Sub-Saharan Africa – \$78,750

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The monetary expenditures outside of the United States totaled \$606,741 (HSUS Annual Reports, 2012).

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## Conclusion

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Redford now had information on HSUS. However, he still had questions. Did the organization support worthwhile causes? Was Body copy: Times New Roman, 12pt, single-spaced, no paragraph er he felt comfortable or would animals be better off if he donated at would happen if HSUS were successful in achieving its mission? Redford's hand settled on the mouse and circled the "donate now" button on his computer screen. What should he do? Did HSUS deserve his donation?

## References

References: Times New Roman, 12pt,  
boldface, upper and lower case,  
centered

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## Teaching Note

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### Humane Society of the United States: Perception vs. Reality

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Header: Times New Roman, 12pt, bold, upper and lower case, centered

**David Green, Middle Tennessee State University**  
**Joe Thomas, Middle Tennessee State University**

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Case name: only the first word and the word after colon are capitalized  
comma, school, bold,

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### Case Overview

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Roger Redford was introduced just seen on television about a horse trainer who routinely abused horses to enhance their performance in the show ring. The video was reportedly shot by an undercover representative of the Humane Society of the United States (HSUS). As the owner of a number of animals, Redford wanted to know more about the HSUS. He routinely donated a fixed percentage of his salary to various charities including the local humane society. He wondered if he should red before he donated to a charity, he evaluated how it us other charitable

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organizations, and the causes it supported. The case reports the research Redford did before making a decision about supporting HSUS. Specific questions he asked himself include: Did HSUS support worthwhile causes? Did it spend resources appropriately or would animals be better off if he donated to another organization? What would happen if HSUS were successful in achieving its goals?

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The case is most appropriate for courses in ethics, social responsibility, not-for-profit business, personal finance, and public policy.

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### Research Methods

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The name of the decision maker has been disguised. Information about HSUS was obtained from the secondary sources cited.

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### Learning Outcomes

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In completing this assignment, students should be able to:

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1. Develop criteria for deciding whether or not to donate to a charity
2. Evaluate specific actions of HSUS to determine if they are appropriate
3. Discuss the impact that donating to one charity has on other stakeholders
4. Identify sources of information about charitable organizations
5. Evaluate whether a specific charity is worthy of their donation
6. Identify steps donors can take to assure their resources support a worthy cause

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## Discussion Questions

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1. Should Roger donate to the HSUS? Would you consider donating to the organization? (LO 1)
2. What actions of HSUS do you support? Which actions do you find objectionable? (LO 2)
3. Who are the stakeholders of the HSUS? What impact does donating or not donating have on the various HSUS stakeholders? (LO 3)
4. Where can someone find information to evaluate a charity? (LO 4)
5. What criteria should a potential donor use to evaluate a charity? (LO 5)
6. Is HSUS using donor funds appropriately? (LO 6)
7. What are some steps a donor can take to make sure their donations go to a worthy charity? (LO 6)

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## Answers to Discussion Questions

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### 1. Should Roger donate to the HSUS? Would you consider donating to the organization? (LO 1)

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This is probably a good question to ask of this case. Many

students, like Roger remarks in the discussion of the fundraiser and donate money with the intent of supporting the case will allow students to assume HSUS is a smoothly functioning organization (e.g., website, 501 (c) (3) status,

testimonials, emotional appeal to supporting animals, etc.). Students might well consider donating to the organization.

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Before reading the case, students also may assume, incorrectly, that the organization is raising money for LOCAL animal shelters. Local groups, such as pet shelters, may contract with for-profit fundraising groups to solicit funds. However, other organizations solicit donations and imply the funds will go to local organizations. Donors need to research carefully, and ask specifically how the funds will be distributed. The name of the organization, the Humane Society of the *United States*, leads potential donors to believe their funds will be used within the United States. Students may be shocked to learn of HSUS's international activities.

1 Return

After analyzing the case, students likely will be split on the appropriateness of the organization and its mission. Some students who thought their donation would provide immediate food and health care for animals within the US will probably be unhappy to see the small amount of money going to animal care and may not like seeing donations going to other countries when many animals are being abused and euthanized within the US. Some students may be uncomfortable with the amount of money HSUS is spending on lobbying. Other students may see legislation as a long-term solution to animal care and not have a problem with the lobbying. Some students may also see animal treatment as a global problem and not be concerned with the international focus. Compensation of executives within HSUS may be objectionable to some students.

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### 2. What actions of HSUS do you support? Which actions do you find objectionable? (LO 2)

Answers will likely vary here, depending on the beliefs of individual students. Most students will likely support HSUS grants to local humane societies to provide health care, food, neutering services, etc. Some may see providing those services internationally as also acceptable.

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Similarly, some students will see influencing legislation to protect animals as worthwhile. What some students may find objectionable is the amount of money spent on lobbying. In 2011, HSUS spent approximately seven times more money on lobbying (\$3.6 million) as was spent supporting local animal shelters (\$0.5 million).

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Additionally, \$14 million of donations was spent funding retirement benefits for HSUS employees. Another \$24 million was spent on fundraising expenses. These expenditures are many times the amount spent on immediate animal welfare.

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The involvement of HSUS in helping California bears probably will be seen as appropriate by most students. However, the involvement of HSUS in training wildlife officers and trying to stop bear hunting as a means of controlling the bear population may be seen as inappropriate by other students. Some students may see a conflict of interest with HSUS operations in CA. HSUS is providing funds to capture poachers and to train wildlife officers at the same time it is trying to influence hunting limits and practices. Do its donations and training contacts allow it to have undue influence with the CA Department of Fish and Game? Some students likely will argue this represents a conflict of interest.

1 Return

Many students may find the goal of providing animals the same humane treatment as people unreasonable. While students may find limitations on hunting as acceptable, affording all animals the same rights as people may be less acceptable. Most people do not find it acceptable to kill and eat people, so providing the same rights to animals would basically ban the consumption of meat products. HSUS is currently promoting legislation to modify egg production to make facilities more humane for the chickens. Milk production and many other forms of agriculture could be next. Students may not like to think about the consequences for food prices if HSUS were able to afford the same rights for animals as for people. What would be the impact on lower income people if food prices increased significantly?

1 Return

The first sentence of the HSUS mission statement says they attempt to “create meaningful social change for animals by advocating for *sensible* (emphasis added) public policies...” Students can be asked to debate/discuss which of the HSUS practices are sensible and which ones have moved beyond sensible.

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### 3. Who are the stakeholders of the HSUS? What impact does donating or not donating have on the various HSUS stakeholders? (LO 3)

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Most texts advocate organizations and individuals engage in socially responsible behavior, supporting causes they believe will enhance the welfare of society. Philanthropic giving is one form this support may take. Whether donating money, materials, time, or other resources, most donors want to believe the cause is worthy. One of the ways to assess the worthiness is to evaluate the actions have on stakeholders.

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While the stakeholders identified will vary with the model in each book (c.f. Griffin, 2011;

Robbins and Coulter, 2012), most models include *at least* media, suppliers, customers, local community, and competitors. These stakeholder groups are affected by HSUS actions

*Media* is one stakeholder group integrally involved with HSUS. Management of HSUS has been able to use the media to further its causes. HSUS has done undercover investigations of animal conditions and provided video and other information to the media for public dissemination. That information has been useful in building public support for HSUS concerns. However, critics argue the information is often biased and serves to inflame the public, resulting in legislation and other actions that may not be in society's best interests. While legislation may improve the lot of animals (e.g. chickens), it may significantly increase the regulation and expense of producers and increase the cost of food for everyone.

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*Suppliers* are one of the major stakeholders in most stakeholder analyses. In this situation the suppliers could be seen as the donors to HSUS. They supply HSUS with the funds needed to operate and support its mission. Later questions will discuss whether or not these funds are being used as students would expect if they were supplying donations.

1 Return

*Customers* are another stakeholder considered in most stakeholder analysis. This is one place donors may be misled by the HSUS. The HSUS's solicitation allows potential donors to believe that local pet shelters are the primary recipients of funds raised by the organization. However, little of the money goes to the local area. In fact, HSUS spent nearly equal amounts of their funds supporting local shelters and on international grants. As will be detailed in a later question, HSUS spent many times more money funding lobbying, pensions for employees, and fundraising than was spent supporting pet shelters and animal sanctuaries.

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*Competitors* are also commonly evaluated as part of stakeholder analysis. That is not as easy of an evaluation in this situation as with a traditional business. The HSUS is a direct competitor for resources at the national level with People for the Ethical Treatment of Animals (PETA) and the American Society for the Prevention of Cruelty to Animals (ASCPA). HSUS is both a competitor and potential supporter of local pet shelters, animal rescues, and animal sanctuaries. Donors who want to support their local pet shelters are not achieving that goal by donating to the HSUS. Thus, someone could tell a fundraiser for the local pet shelter that they have already contributed when the local shelter will get none of the donations made to HSUS.

1 Return

The HSUS is also an indirect competitor with other fund raisers and charitable organizations. Individuals and organizations with limited funds may donate to the HSUS and have little money left for supporting other worthy causes, such as the homeless, scouts, cancer, etc. It is stated in this case that Redford is donating 5% of his earnings to charities and that funds for HSUS will be redirected from money that otherwise would be donated to another cause.

1 Return

The *local community* also has a stake in HSUS's fund raising practices. By allowing potential donors to believe they are supporting their local pet shelters or support for the pets in the area, HSUS is in effect taking money donors intended for the local community, or at least for animals in the United States. Money donors intended to help local pet shelters or to provide grants to buy new equipment is actually being used to support legislative lobbying and costs of HSUS employees like those placed in the California Department of Fish and Game.

1 Return

This case also shows the involvement of *public pressure groups* in HSUS operations. Large, high profile organizations such as HSUS have organizations which routinely monitor their actions and call attention to actions the organizations find questionable. In this case, The Humane Watch Team and The Center for Consumer Freedom monitor HSUS funds and frequently focus attention on expenditures for lobbying, executive compensation and retirement funding, etc. These organizations attempt to keep their members and the public informed of HSUS actions the organizations find questionable. Humane Watch, for example, has questioned the 11 million members HSUS claims. With membership costing a minimum of \$25 per person, 11 million members should generate \$275 million in membership dues alone. Yet, HSUS showed total revenue of approximately \$149 million.

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#### 4. Where can someone find information to evaluate a charity? (LO 4)

1 Return

The information sources can be developed through class discussion or as an outside assignment prior to presenting the case. A potential donor can begin by looking for the website of the charity or request information directly from the charity. While much of the information is designed to present a positive public image, substantive information should be available for donors willing to dig for it. For example, non-profit organizations are required by the Internal Revenue Service to disclose financial information on their Form 990. It is much like reading a tax return or income statement and may not be too exciting, but the Form 990 shows funds spent on executive compensation, grants provided to other organizations, and much other data about the organization's income and expenditures.

1 Return

If the website does not openly reveal financial information and statements, a potential donor can seek information from the Secretary of State or the State Auditor's Office. These sources should guide callers to the required tax paperwork that a charitable organization is required to file. As each state has different rules concerning financial disclosure, the information found will vary on a per state basis, although basic information should be available through freedom of information.

1 Return

The source most computer savvy individuals will use is a web search. Many websites conduct ongoing reports and evaluations for charities. Charity Navigator.org is one of the most renowned sites for reporting on and evaluating charities. Many other reputable sources, such as the Better Business Bureau, Consumer Reports, Charity Hound, and Charity Watch feature information about charities. Some sites have their own evaluations of the charities based on the criteria the site feels is most applicable.

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#### 5. What criteria should a potential donor use to evaluate a charity? (LO 5)

1 Return

The criteria can be developed through class discussion or as an outside assignment prior to presenting the case. The main topics that a donor should focus on are transparency and openness. Reputable charities are open to questions about their use of finances. To further this, Charity Navigator.org asks charities should provide and questions that a charity should answer. These questions are useful in evaluating HSUS or any other charity the professor may want students to examine.

- What is the charity's commitment to reporting results?

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Questions that have answers are indented 5 spaces.

Look for a clear statement identifying a methodology for monitoring results. Finally, see if you can identify a means by which the charity validated the reported results.

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The HSUS website includes a number of testimonials, a description of multiple fundraisers, and implied associations with reputable organizations such as the California DFG. Redford should question how the HSUS uses donations from the results sections, especially when seeing large expenditures for lobbying and international grant funding.

1 Return

- How does the charity demonstrate the demand for its services?

Here you want to see that the charity can show both a demand for and a utilization of its programs and services.

The website shows individuals and organizations benefitting from the HSUS. It also lists a number of services provided (aid to pet victims, pet shelters, and educational efforts.) Most people would argue these are needed services. What is not obvious in the website is the allocation of funds to lobbying activities.

1 Return

- Does the charity report its activities (what it does)?

Check to see if the charity offers information about its mission-related activities, if it provides the data in comparison to a prior time period and if it shows the costs affiliated with each of those activities.

1 Return

HSUS, as with most charities, is quick to report its activities, including assisting animal abuse victims. However, the organization does not make the information about the percentage of funds going to legislation, local pet shelters, or lobbying easily accessible. A breakdown of how much money goes to victims, how much to support education, etc. is not readily available.

1 Return

- Does the charity report its outputs (immediate results)?

Apply the same concepts in #3 to outputs by checking to see if the charity offers information about its outputs (immediate results flowing from the activities it does), if it provides the data in comparison to a prior time period and if it shows the costs affiliated with each of those mission-related outputs.

1 Return

The HSUS does report its outputs, but does not state if the decisions on how to use donations are necessarily ethical or if they follow IRS guidelines.

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- Does the charity report its outcomes (medium- and longer-term results)?

Here donors should check to see whether the information provided by the charity shows progress towards an outcome - a measurable change resulting from activities and outputs over the medium and longer-term.

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Again, there is no real data provided on the organization's website. What is provided is for show, not for evaluation purposes.

- What is the quality of evidence for reported results?

Check to see if the charity has provided any evidence (such as case studies, beneficiary feedback, third-party evaluation) for its reported outputs and outcomes.

1 Return

HSUS looks better under this criterion than on many of the others. There are testimonials and associations with recognized organizations such as the United Egg Producers and the United States Congress and state legislations. There are also newspaper releases, magazine articles, interviews, and testimonials of HSUS help. However, a web search will show many investigations critical of the organization.

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- Does the charity adjust and improve in light of its results?

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However difficult or easy it is to collect and publish results data, the acid test for charities is how the charity uses its funds.

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This information can be interpreted subjectively per student or reader.  
(CharityNavigator.org, 2011)

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## 6. Is HSUS using donor funds appropriately? (LO 6)

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Table 1 in the case provides an abbreviated income statement for HSUS. Table 3 provides summary information for some respected charities. Program expenses (funds spent for grants, lobbying, training, and other program related expenses) accounts for approximately 65% of HSUS expenses. The cost of their revenues for program expenses. HSUS Administrative Expenses (salaries, travel, etc.) while the other charities spent about 4%. HSUS spent about 16% of revenues for further fundraising expenses, compared to 3% for the organizations in Table 3. HSUS is spending more of their revenue on further fundraising and less on program expenses than some of the most respected charities, but the ratios are not way out of balance.

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Professors may prefer to benchmark HSUS expenditures by comparing them to particular organizations, such as the Red Cross, the American Heart Association, or their local university. Students also can do an industry analysis by comparing HSUS data to information from People for the Ethical Treatment of Animals (PETA) and/or the American Society for the Prevention of Cruelty to Animals (ASPCA).

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Analyzing the financial statements can raise a red flag if an organization is spending too large of a portion of its donations on administrative expenses. Students will have varying ideas of what is “too large” and can lead to a good discussion of what is “reasonable.” (It is worth noting that some “questionable” charities may spend as much as 80-90% of revenues for further fund raising (Fallik, 2010; Green & Thomas, 2012)). Based on these ratios, HSUS does not look bad.

However, students and potential donors also need to look at how the program funds are spent. As discussed in a previous question, do donors expect their donations to be spent on immediate animal care, lobbying in a foreign country, or for funding executive retirement plans? These sorts

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Questions that have answers are indented 5 spaces.





## General Discussion

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Many classes in business discuss charitable giving and suggest it is the social responsibility of businesses and individuals to support charities. However, there is often little discussion of how to evaluate a potential charity's actions. In fact, one argument that businesses should not be socially responsible is because they do not adequately address the worthiness of various social issues (Griffin, 1998). This activity provides students an opportunity to learn some of the factors to be considered in evaluating a charity. It also examines how a not-for-profit, public interest group is able to influence legislative and legal activities.

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The professor can provide students the names and web addresses of organizations providing evaluations of charities (e.g., Charity Navigator, Better Business Bureau, etc.) or have students do a web search for organizations like those listed in Question 4.

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Students can be asked to debate or work in groups to identify which of HSUS activities they support and which they find objectionable. They may also be asked to vote on whether or not they think Redford should support HSUS.

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## Epilogue

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Redford was surprised by his analysis of HSUS. He was surprised by the separation of the HSUS from the local humane society and the lack of involvement of the "national" organization. He knew that most of the people involved with the local organization were volunteers and had assumed people at HSUS were professionals. He did not find the international activities objectionable. However, he objected to the low percentage of donations going to provide immediate help for animals and thought the expenditures trying to influence legislation were too high. Thus, he decided to support the local humane society and not the HSUS.

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## References

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Double-spaced between references.

## Other Pedagogical Materials

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Any information that the author wants to add is included here. For example, handouts, board plans, classroom management suggestions etc.

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### Most Common In-text Citations and References

Source of Citation	Sample in Text
Website	Centers for Disease Control and Prevention. (2009). 2009 H1N1 Flu ("Swine Flu") and You. Retrieved from <a href="http://www.cdc.gov/h1n1flu/qa.htm">http://www.cdc.gov/h1n1flu/qa.htm</a>
Annual Paper	Wells Fargo. (2010). 2009 Annual Report. Retrieved from <a href="https://www08.wellsfargomedia.com/downloads/pdf/invest_relations/wf2009annualreport.pdf">https://www08.wellsfargomedia.com/downloads/pdf/invest_relations/wf2009annualreport.pdf</a>
Magazine	Nelson, T. I. (2010). Construction aggregates. <i>Mining Engineering</i> , 62(6), 43-45.
Newspaper	Chritensen, K. (2010, June 3). Thomas Kinkade firm seeks bankruptcy protection. <i>Los Angeles Times</i> . Retrieved from <a href="http://articles.latimes.com/2010/jun/03/business/la-fi-kinkade-20100603">http://articles.latimes.com/2010/jun/03/business/la-fi-kinkade-20100603</a>
Video	Norton, R. (2006, November 4). <i>How to train a cat to operate a light switch</i> [Video file]. Retrieved from <a href="http://www.youtube.com/watch?v=Vja83KLQXZs">http://www.youtube.com/watch?v=Vja83KLQXZs</a>
Academic Journal	Robie, C., Emmons, T., Tuzinski, K. A., & Kantrowitz, T. (2011). Effects of an economic recession on leader personality and general mental ability scores. <i>International Journal of Selection and Assessment</i> , 19(2), 183-189.
Blog	Salmon, F. (2009, June 19). Thomas Kinkade: Bad, not evil. <i>Reuters</i> . Retrieved from <a href="http://blogs.reuters.com/felix-salmon/2009/06/19/thomas-kinkade-bad-not-evil/">http://blogs.reuters.com/felix-salmon/2009/06/19/thomas-kinkade-bad-not-evil/</a>
Other Online Source	Watermelon. n.d. In Wikipedia. Retrieved February 4, 2013, from <a href="http://en.wikipedia.org/wiki/Watermelon">http://en.wikipedia.org/wiki/Watermelon</a> .

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Type of Citation	First Citation in Text	Subsequent Citations in Text	Parenthetical Format, First Citation in Text	Parenthetical Format, Subsequent Citation in Text	Reference
One work by one author	Nelson (2010)	Nelson (2010)	(Nelson, 2010)	(Nelson, 2010)	Nelson, T. I. (2010). Construction aggregates. <i>Mining Engineering</i> , 62(6), 43-45.
One work by two authors	Calarco and Atterton (2009)	Calarco and Atterton (2009)	(Calarco & Atterton, 2009)	(Calarco & Atterton, 2009)	Calarco, M., & Atterton, P. (2009). <i>Animal philosophy: Essential readings in continental thought</i> . New York, NY: Continuum.
One work by three authors	Bradley, Desai, and Kim (1988)	Bradley et al. (1988)	(Bradley, Desai, & Kim, 1988)	(Bradley et al., 1988)	Bradley, M., Desai, A., & Kim, E. H. (1988). Synergistic gains from corporate acquisitions and their division between the stockholders of target and acquiring firms. <i>Journal of financial Economics</i> , 21(1), 3-40.
One work by four authors	Robie, Emmons, Tuzinski, and Kantrowitz (2011)	Robie et al. (2011)	(Robie, Emmons, Tuzinski, & Kantrowitz, 2011)	(Robie et al., 2011)	Robie, C., Emmons, T., Tuzinski, K. A., & Kantrowitz, T. (2011). Effects of an economic recession on leader personality and general mental ability scores. <i>International Journal of Selection and Assessment</i> , 19(2), 183-189.
One work by five authors	Ko, Yen, Liua, Huanga, and Yen (2009)	Ko et al. (2009)	(Ko, Yen, Liua, Huanga, & Yen, 2009)	(Ko et al., 2009)	Ko, C. H., Yen, J. Y., Liua, S. C., Huanga, C. F., & Yen, C. F. (2009). The associations between aggressive behaviors and internet addiction and online activities in adolescents. <i>Journal of Adolescent Health</i> , 6, 598-605. doi:10.1016/j.jadohealth.2008.11.011
Groups (readily identified through abbreviation) as authors	Centers for Disease Control (CDC, 2009)	CDC (2009)	(Centers for Disease Control [CDC], 2009)	(CDC, 2009)	Centers for Disease Control and Prevention. (2009). 2009 H1N1 Flu ("Swine Flu") and You. Retrieved from <a href="http://www.cdc.gov/h1n1flu/qa.htm">http://www.cdc.gov/h1n1flu/qa.htm</a>
Groups (no abbreviation) as authors	Inter-university Consortium for Political and Social Research (2007)	Inter-university Consortium for Political and Social Research (2007)	(Inter-university Consortium for Political and Social Research, 2007)	(Inter-university Consortium for Political and Social Research, 2007)	Inter-university Consortium for Political and Social Research. (2007). <i>Eurobarometer 68.1: The European parliament and media usage, September- November 2007</i> [Data file and code book]. Retrieved from <a href="http://www.icpsr.umich.edu/icpsrweb/ICPSR/access/index.jsp">http://www.icpsr.umich.edu/icpsrweb/ICPSR/access/index.jsp</a>

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