

INSTRUCTOR DOCUMENT · INTERMEDIATE ACCOUNTING I

Midnight Melt

Faculty onboarding and delivery guide

How to set up, run, and debrief the case · Revised September 2026

This is the operational guide. Everything about points, anchors, and marking lives in *Midnight Melt: Grading Rubric and FAQ*, which is the companion to this document and is linked beside it in the Case Console.

The short version

1. Register a cohort in the Case Console and pick "Midnight Melt (Intermediate I)" as the case.
2. Give students the class code and one instruction: type your full name exactly the same way every time you sign in.
3. Open the case for a week. Answer questions about the software; refuse questions about the accounting.
4. After it closes, print the in-class transfer checks from the Case Console and run them on paper — 20 minutes.
5. Grade from the Case Console card. Sixty points are already marked when you open it.
6. Debrief for fifty minutes using the plan in §8. This is where most of the learning lands.

Where this case sits in the course

Midnight Melt is exam-one preparation for Intermediate Accounting I: the accounting cycle from an unadjusted trial balance through a multi-step income statement, a statement of retained earnings, and a classified balance sheet. The statement of cash flows is deliberately out of scope.

Assign it after you have covered accruals and deferrals, depreciation, bank reconciliation, periodic inventory, and the classified balance sheet, and after your students have seen the words "related party". If you have not yet covered the periodic inventory count, tell them so and say the count entry is a stretch item; it is one of twelve entries and does not gate anything.

1. Before you assign it

1.1 Choose a configuration

Three point configurations ship, and they differ in what the in-class transfer check is worth. The full table and the honest claim you may attach to each are in §3 of the rubric document. In short: **Standard** (check worth 20) is the summative deployment; **Formative** (check worth 10) is the recommended exam-preparation deployment; **All-online** (no check) authenticates process rather than authorship and its scores should be treated as formative. Decide now, because it changes what you tell students the case is worth.

What the platform actually applies

The Case Console implements Standard and only Standard: it marks out of 100 with the in-class check worth 20, and it will keep showing a grade as provisional until you enter that score. Formative and All-online are marking conventions YOU apply to the output, not settings you can select.

So if you are running Formative, halve the check score you enter and rescale; if you are running All-online, the console will show the total out of 80 and say which component is missing, which is the number to use. Nothing in the software will stop you reporting an All-online result as a Standard one, and nothing in it can tell that you did; that judgment is yours to make honestly.

Students are not told which configuration is running. If the weighting matters to how they prepare, and it should, put it in your syllabus.

1.2 Put the check on the calendar

The in-class transfer check is the component that makes the case hard to delegate, and it needs a 20-minute block in a class meeting after the case window closes, ideally the same meeting as the debrief, before the debrief. If you cannot schedule it, run the all-online configuration and say so in the syllabus rather than running Standard without the check.

1.3 Time budget

Activity	Time	Where
Student work on the case	4–6 hours across several sittings	Online, one-week window
In-class transfer check	20 minutes	In class, on paper
Debrief	50 minutes	In class
Your setup	10 minutes	Case Console
Your grading, on the platform	8–12 minutes per student	Case Console
Your grading, the paper check	3–5 minutes per student	Against the printed key
Your grading, combined	11–17 minutes per student	—

Both figures were previously stated lower. Student time was given as 3–4 hours, which is what a well-prepared student needs for the accounting alone; the close and the unscaffolded memo are where the rest goes, and a student who is shakier on the cycle should be told to expect six. Grading was given as 8–12 minutes, which counted the console and not the paper check. At 11–17 minutes combined, a section of 28 is six to eight hours of marking. Plan for that before you assign it rather than after.

An enrollment ceiling worth naming

The grading load is linear and it is the binding constraint on adoption. At 60 students it is roughly 13–17 hours; at 120, roughly 26–34. Neither is feasible for one instructor inside a normal marking window.

For a single instructor running Standard with no assistance, treat 35–40 students as the ceiling. Above that, either run Formative or All-online (less manual marking), split the marking with a colleague or TA — noting the credential caveat in §2.2 — or mark the written components on a sample and the automatic 60 for everyone.

2. Setting up the cohort

1. Sign in to the Case Console with your instructor password. See §2.2 if you do not have one.
2. Register the cohort: choose a class code your students will type (short, unambiguous, no letter-O / digit-0 collisions), and select **Midnight Melt (Intermediate I)** from the case dropdown.
3. Give students the class code and the link to the case.
4. Nothing else is required. Students self-register the first time they sign in; there is no roster to upload.

The exact-name requirement, say this out loud, twice

A student's full name and class code together generate their version of the case. Two students in the same section get different insurance premiums, different counts, different balances, different load-bearing documents.

A student who signs in as "Sam Okafor" on Monday and "Samuel Okafor" on Wednesday is handed a different case, with no warning, and their saved work will not match it. This is the single most common support problem. Tell them to type it the same way every time, and tell them which way you want it — matching your roster makes your grading easier.

2.2 Your instructor password

Email jason.rasso@uky.edu from your institutional address to have your faculty status verified. You will be sent a password. It goes in the password field on the Case Console sign-in; it is not a token pasted from a link, even if what you are sent looks like a long random string.

It is a shared credential, and you should treat it as one

This is one password for the whole platform, not an account of your own. There is no per-instructor login and no per-cohort restriction: anyone holding it can pull, regrade, or reissue recovery codes for any cohort on the deployment, by supplying that cohort's class code. Your class code is not a second factor — it identifies which cohort to act on, not who is allowed to.

So: do not forward it, do not put it in a syllabus, an LMS page, a shared drive, or a teaching-assistant handover email. If you think it has been seen by anyone who should not have it, say so and it will be changed — that costs nothing and is not an accusation.

Every administrative action against student data is recorded on the server with the class code, the student, the action, and which credential was used. If you need to know whether a cohort was accessed, ask and it can be looked up.

If you supervise teaching assistants, note that the platform cannot give them a narrower credential than yours. A TA who marks for you has, in practice, the same reach over every cohort on the platform that you do. Decide deliberately whether to hand it over.

2.1 Recovery codes

When a student starts, the platform issues a one-time recovery code and shows it once. They must tick a box confirming they saved it before the case will open. The code does two things: it lets them resume on another device, and it stops anyone else in the class from opening their workpapers.

- Only a scrambled copy is stored. Nobody, including you, including us, can look a code up.
- Working state lives in the student's browser. Milestones live on the server, and the code is what unlocks them.
- If a student loses their code, use **Midnight Melt: reissue a recovery code** in the Case Console. Enter the class code and their name exactly as they typed it, and the tool issues a new code and tells you how many milestones are waiting behind it. Read the new code to the student. Nothing they have done is lost.
- Restoring returns a student to their last locked milestone. Anything done after that on the other device needs redoing — which is a reason to tell students to save the code, not a reason to avoid reissuing one.

Be clear with students that a recovery code proves possession of a code, not identity. A student who shares their code has shared their workpapers, and the platform cannot tell the difference. Say this when you assign the case.

3. What the students actually do

You do not need to work through the case to teach it, but you should know its shape.

Episode 1 · Diagnose

A 1:47 a.m. phone call from the owner opens the case: she believes money is missing and she has just fired her bookkeeper over it, mid-shift. The student gets a data room of documents — bank statement, unadjusted trial balance, invoices, shift tallies, a corporate card statement, texts — and does two things with it. First, a full bank reconciliation, both sides. Second, a written preliminary risk assessment: which account is most likely misstated, why, which documents support that, and what they plan to ask.

That assessment is then locked. It cannot be edited later, and the case quotes it back to them at the worst possible moment. This is deliberate and it is what makes the revision assessable, but it means a student who rushes it has made their own later experience worse, so it is worth mentioning in the assignment.

Episode 2 · Investigate

Four people to interview — the owner, her co-owner, the shift lead, and the fired bookkeeper — on a budget of six inquiry units. Foundational questions are free. Investigative questions cost one unit. Document requests cost two and are the only way to unlock certain evidence. Broad or accusatory questions cost two and return less than they cost; the first one a student asks is treated as a teaching moment, with the cost and the non-answer shown plainly. Running out of budget does not stop them: overtime inquiries are allowed and are recorded with the justification the student gives.

Everything learned goes into an evidence log, where each record has to say what the document shows and, separately, what the student infers from it. That log is a graded artifact.

Episode 3 · Close

Twelve adjusting entries in a workpaper, posted by the student to an adjusted trial balance they build themselves, and then a multi-step statement package: income statement with cost of goods sold and gross profit, statement of retained earnings, classified balance sheet. Subtotals and totals are typed, not auto-summed. Each entry may be checked against the platform twice; the second check halves that entry's credit and the third returns nothing.

Episode 4 · Revise

Submitting the adjusted trial balance triggers the turn. The student is shown their own locked words from Episode 1, and then the evidence that the weekend's "missing" cash reconciles exactly — the tally counted sandwiches at menu price and most of them were paid by card, by app, or comped. Then the second punch: two personal charges on the company card, belonging to the owner who called at 1:47 a.m. and fired her bookkeeper. **Both reveals are unconditional** — a student who never bought the corroborating documents still sees them, and the console records whether they had already found them. The student then states what it changes and revises the close before moving on.

Episode 5 · Communicate

Five short written verifications of 75 to 125 words each, citing evidence. Three come from a seeded universal pool; two are generated from what that student actually did during the case. Then a 350 to 450 word memo to the owner, not to an accountant, reporting what the statements show, what the evidence established about the cash question, and two controls a three-person food truck could actually operate. The platform

warns a student whose memo asserts wrongdoing the engagement did not establish, and lets them submit anyway.

4. While the case is open

4.1 What to answer, and what not to

Question you will get	What to do
"The site says I already have this case in progress and asks for a code."	They started on another device. If they have the code, they enter it. If not, reissue one from the console.
"My work disappeared."	Almost always a different browser, a different device, or a differently typed name. Check the name first.
"Is my entry right?"	Point them at the check button. That is what it is for, and using it once costs nothing.
"I think the case has a typo; these numbers do not agree."	Ask which two figures. Every variant is validated by an automated sweep before release, so this is nearly always the student comparing a figure against a classmate's different variant.
"Who took the money?"	That is the case. Do not answer it.
"Can I use ChatGPT?"	Whatever your policy is. See §7 for what is worth adding to it.

4.2 What you can see mid-week

The Case Console shows submissions only after a student finishes. Milestones are recorded as students reach them but are not surfaced as a live progress dashboard, deliberately, because the case is meant to be worked at the student's own pace across several sittings. If you need a mid-week pulse, ask in class.

5. The in-class transfer check

This is the 20-point component in the Standard configuration, and it is what lets you say something honest about whether a student learned the material. It exists because a check that prints its own amounts can be answered by anyone who watched a chatbot produce the entry the night before. So the amounts are withheld: **the student is given the facts and must derive the figure.**

Printing

1. Open the Case Console and extract the cohort. A Midnight Melt transfer-check card appears once at least one submission exists.
2. Students who have not submitted yet will not be in the roster. Paste their names; one per line, spelled exactly as they typed them at sign-in, into the box provided.

Spelled exactly is not a formality here. A student's sheet is generated from the name you type, so a name that does not match what they used produces a sheet for a DIFFERENT version of the case: their Part A facts will not be their own, and you will not find out until you are marking and their answer looks wrong for no reason. Names pulled from the roster are safe because they come from what the student actually typed; names you paste in are the risk. Where you can, take the spelling from a submission rather than from your own list.

3. Press generate, then print. One page per student, then the answer key on its own pages at the end.
4. Keep the key pages. Hand out the rest.

Two things about the printing that will bite you once

The answer key prints in the SAME job as the student sheets, at the end. In a class of thirty that is one unsorted stack of about thirty-five pages, and you will be separating it in the corridor two minutes before the bell. Print it the day before, pull the key pages out then, and put them somewhere that is not the pile you are about to hand out.

Have a contingency for the printer. The sheets are generated on demand and are per-student, so there is no spare set and no way to run the check from a projector; every student needs their own page. If the printer fails on the day, the workable fallbacks are to move the sitting to the next meeting (generate at Sitting 2 if any sheets were already handed out) or to hold it in a computer lab with the sheets on screen and answers on paper. Decide which one you would do before you need it.

What is on the sheet

- Part A (8 points); one adjustment from that student's own version of the case, with the underlying facts given and the amount withheld.
- Part B (7 points); the same species of adjustment for a business that does not appear in the case at all: fresh numbers, no story. This is the real transfer test.
- Part C (5 points), trace the effect on assets, liabilities, equity, revenues, expenses, and net income of omitting Part A's entry entirely.

Two things to know before you run it

Every sheet in the room has different numbers, and each student's answers must be marked against their own line in the key. Marking one sheet against another produces nonsense.

In a class of thirty, expect roughly twenty-seven genuinely distinct sheets, with no more than three students sharing a Part B item. The Part A amounts always differ because they come from each student's own version of the case; it is Part B, the novel item, that can repeat. Seat with that in mind and do not tell students the sheets are unique.

That is measured on a simulated cohort of thirty rather than estimated. The novel-item pool was doubled to thirty-two in September 2026; before that it was sixteen, and a class of thirty saw about twenty-three distinct sheets.

Administering it

- Twenty minutes, closed book, no devices. The point is derivation, not recall.
- A student who was ill during the case window and did not do it will find Part A unanswerable and Part B answerable. That is a diagnostic, not a scoring problem, mark it as it stands and talk to them. It is not, however, a substitute for offering them a sitting once they have done the case; see below.
- Marking guidance and the part-by-part anchors are in §4.4 of the rubric document.

Accommodations and missed sittings

This is a timed, closed-book, handwritten, individually-generated component worth a fifth of the grade, so you will need answers to these before you run it rather than during. The construct being assessed is **deriving an amount from stated facts** — not writing speed, not handwriting, and not doing it in one particular room. Every accommodation below leaves that construct intact.

- **Extended time.** Grant it without hesitation. The sheet is a fixed quantity of work, not a race — twenty minutes is what a prepared student needs, not a constraint the assessment depends on. Time-and-a-half or double time changes nothing about what the sheet measures.
- **A separate or reduced-distraction room.** No effect on the component at all. The only requirement is that nobody sees another student's sheet, and separate rooms make that easier rather than harder.
- **A student who cannot write by hand.** Let them type, dictate to a scribe, or answer orally with you recording the figures. The sheet is on paper because paper is device-free, not because handwriting is being assessed. A typed or scribed answer marks identically against the same key line.
- **A student using a screen reader.** Read this one before you assign the case. The check is generated as a print document and there is no accessible on-screen version of it today, so the pathway is a reader or scribe working from the printed sheet, in a separate room, with extended time. That works and preserves the construct, but it needs arranging in advance and it needs a person. If you have a screen-reader user in the section, tell us — an accessible rendering is a change worth making and knowing it is needed is what gets it prioritized.
- **A student who misses the sitting.** Give them a new one, and do not record a zero. In the transfer-check card, set "Sitting" to 2, enter that student's name, and generate. That draws a different adjustment from their own case and a different novel item, so the make-up is a real check rather than the paper that was already in the room. The sitting number prints on the sheet and on the key, mark a sitting-2 paper against the sitting-2 key, never against the original. Generating at Sitting 1 always reproduces the SAME sheet for a student. That is deliberate, so you can reprint a page that was lost or ruined, and it is exactly why a make-up needs the sitting number changed rather than a plain regenerate. This is the intended path for illness, athletics, religious observance, jury service, and anything else; it costs you one page of printing.

If you cannot run the check at all

Some sections cannot sit a paper component; a fully asynchronous cohort, or a term where the room never happens. You can still run the case, but be honest with yourself about what the mark then means: every remaining component can be produced by a language model working from the case text, and the check is the only part a student must derive unaided.

In that situation, mark out of 80 and say so in your own records rather than scaling to 100. The Case Console will show the total as provisional and name the missing component, and it will keep doing so until the score is entered; that is deliberate, so an incomplete mark is never mistaken for a complete one.

6. Grading

Open the Case Console, select the cohort, extract, and open a student. The Midnight Melt card regrades their raw answers **server-side**, against a freshly generated copy of their own variant. Nothing the student's browser claimed about a score is used, and the answer key is never sent to a browser — not even yours.

What the card gives you, in the order you will use it:

- **Flags.** Things the record shows that you may want to ask about. None of them deducts anything. \$5 of the rubric document explains each one and what a reasonable response looks like.
- **Sixty points, already marked.** Diagnosis, bank reconciliation, twelve adjusting entries itemized one by one, adjusted trial balance, and statements; each with a one-line explanation of the score.

- **The expected figures for this student.** Net loss, gross profit, ending retained earnings, total assets, reconciled cash. Mark the written work against these without opening a key.
- **How the work was done.** Inquiry path with costs, milestones with timestamps, the locked preliminary theory in the student's own words, and what they concluded after the reveal.
- **Four boxes for your marks.** Evidence log and inquiry, written verification, memo, and the paper check. They save per student and survive a re-extract.
- **Everything the student wrote,** printed in full with each verification prompt's source beside it.

The most common grading error on this case is double-penalizing a wrong balance: once in the entry where it happened, and again in every statement it flowed into. The console raises an informational flag when a student's statements articulate correctly on their own numbers. **Read that flag as instruction: charge the error once.**

7. Academic integrity

Your policy governs. What follows is what is worth adding to it, and what this case can and cannot support if a conversation becomes formal.

Worth telling students

- Their version of the case has its own figures. An answer produced for a classmate's version is wrong in theirs, and visibly so.
- Two of the five verification questions are generated from what they actually did; an inquiry they made, an entry they revised. Nobody who was not there can answer those.
- The in-class check is built from their own version, with the amounts withheld.
- Sharing a recovery code is sharing workpapers, and the platform cannot tell the difference.

What the platform can and cannot support

- **It can show** that milestones were recorded in a plausible order over a plausible span of time; that a locked answer was later re-posted with different content and refused; that a submission claims milestones the server has no record of; that many items were probed in a short window.
- **It cannot show** who was at the keyboard. No process record can. Treat every flag as the opening of a conversation, never as a finding — which is also, not coincidentally, the lesson the case teaches about evidence.

Limits the design accepts on purpose

- Every artifact ships with an accessible text transcript, because a student using a screen reader must be able to do this case. That also makes every document pasteable into a chatbot. Accessibility wins that trade.
- An interactive assistant can complete the online components. What the design defeats is one-shot delegation, because the work is sequential, evidence arrives conditionally, early answers lock before later evidence exists, and two verification prompts are generated from the student's own run.
- Which documents matter differs between students, which defeats a walkthrough passed around a group chat. A determined student reading the shipped JavaScript can see that rotation table. The solution itself is not in the browser bundle.

8. The debrief

Do not skip this. The case is built so that most students arrive at the debrief having been wrong about something in public, in writing, in their own words. That is the teachable moment and it does not survive being left in a browser. Fifty minutes.

Minutes	Segment	What to do
0–5	The cold open	Replay the 1:47 a.m. call. Ask: what did the owner tell you was true, and what did she actually know?
5–15	The preliminary theories	Collect three or four locked Episode 1 theories anonymously; they are printed verbatim in the console. Most rooms will have named Cash. Nobody is wrong for having formed a hypothesis from documents; the question is what they did next.
15–25	The reconciliation that was not missing money	Walk the tally: production at menu price versus cash banked, card and app settlement, and authorized comps. Ask what it would have cost to know this on day one. The answer is two inquiry units. Poll who spent them.
25–35	The accounting	Work two or three adjustments live; the cut-off, the related-party reclassification, the personal charges. These are the three most-missed, and the last two are the ones the first exam will echo.
35–45	The memo	Read two anonymised memos aloud: one that reported what the evidence established, one that accused someone. Ask the room which one they would sign their name to, and what the second one would cost a real firm.
45–50	The transfer	Name the skill explicitly: you formed a hypothesis, you tested it against evidence, the evidence contradicted it, and you changed your mind in writing. Tell them that is the job, and that the exam will ask them to do it again with different numbers.

The exam echo

The case is most effective when the first exam contains one item that is recognizably the same species as an adjustment students met here; the cut-off or the related-party reclassification are the natural choices — with different numbers and no story. Students who did the case will recognize it; students who delegated it will

not. **Tell them in advance that this will happen.** The threat only works if it is known, and a known threat is a study incentive rather than a trap.

9. Troubleshooting

Symptom	Cause	Fix
Student's figures do not match their saved work	They signed in with a differently spelled name.	Have them sign in with the original spelling. If they cannot remember it, check the roster in the console; the name they first registered is the one that works.
"You already have this case in progress"	An attempt exists with locked milestones, and this browser does not hold the code.	They enter their recovery code. If lost, reissue it from the console.
Recovery code rejected	Mistyped character, or a code from a different class code.	Codes are grouped in fours and uppercase; O and 0 are the usual culprits. Reissue if in doubt — it costs nothing.
Student cannot submit	A required field is unfinished; most often the memo below its floor or a verification answer with no evidence cited.	The screen names what is missing. Nothing about being wrong blocks submission.
Transfer-check card does not appear	No Midnight Melt submissions in the extracted cohort yet.	Extract again after the first submission arrives, or paste the roster names into the card's box.
A submission shows no grading payload	The transcript was truncated or the student submitted from an interrupted session.	The transcript is still readable in the console. Ask the student to resubmit; their milestones are intact on the server.

If the platform goes down mid-window

The case runs in a fixed one-week window, so an outage on the Thursday is a real problem rather than an inconvenience. There is no status page and no on-call rota: this is a single-maintainer academic platform, and you should plan on that basis rather than discover it during an incident.

- Email jason.rasso@uky.edu with the class code and what you are seeing. Expect a reply within one working day; there is no guarantee faster than that.
- If students cannot reach the case at all, extend the window rather than penalizing them, and say so in writing. Their work is not lost; the working copy is in each student's own browser and the milestones are on the server.
- If the outage lands on the day of the in-class check, the check does not depend on the platform once the sheets are printed. Print them the day before, and an outage on the day costs you nothing.
- Do not have students re-register under different names to work around a problem; that creates a second engagement with different figures and orphans the first.

Getting help

Report anything the case does that this document does not explain, with the class code, the student name as typed, and the screen it happened on. Variant figures are validated across hundreds of seeds before release, so a genuine accounting discrepancy is a bug worth hearing about immediately.