

INSTRUCTOR DOCUMENT · MANAGERIAL ACCOUNTING

Stave & Char Cooperage

Faculty onboarding and delivery guide

How to set up, run, and debrief the case · Built 2026-09-20 · Latest copy: acechemicalscase.com/data

This is the operational guide. Everything about points, anchors and marking lives in *Stave & Char Cooperage: Grading Rubric and FAQ*, which is the companion to this document and is linked beside it in the Case Console. Its point values were confirmed by the course lead on 19 September 2026.

The short version

1. Register a cohort in the Case Console and pick "Stave & Char (Managerial)" as the case.
2. Decide whether your section runs all four stages or stops after Stage 2, register it with nothing open, and put the debrief on the calendar.
3. Give students the class code and two instructions: type your full name exactly the same way every time, and write your recovery code down.
4. Open the case. Answer questions about the software; refuse questions about the accounting. The three people in the inquiry room answer those, for a price.
5. Grade from the Case Console card. Eighty-seven points are already marked when you open it; four short pieces of prose are laid beside the reference figures for you to read.

Where this case sits in the course

Stave & Char spans the second half of a managerial course: cost-volume-profit with a product mix, a constrained resource, relevant costs for a special order and a keep-or-drop decision, capital budgeting on present-value tables, and divisional performance (ROI, residual income and the incentive they create). Each stage can open as its topic is reached.

It does NOT require cost-behaviour estimation. The power cost is a stated per-station-hour tariff with a monthly service charge; students read the tariff, they do not fit a line to a bill. It does require the four-decimal present-value tables, which the case supplies.

1. Before you assign it

1.1 Two or four stages

The case is built so a section can stop after Stage 2 and still get its full thesis: a committed volume, a log that contradicts it, and two relevant-cost decisions priced against the Controller's absorbed cost. Stages 3 and 4 add capital budgeting and the year after. Decide now; it changes the denominator (see §6 of the rubric document) and what you tell students the case is worth.

1.2 You control the pace

Each stage is closed until you open it, and the server enforces that on every request: a closed stage cannot be checked, asked about or locked, so a student who clicks ahead on a preview day cannot spend a credit or lock a blank stage by mistake. The file room is always open. Open stages from the Dashboard tab as the class reaches them (section 2).

1.3 There is no live component

Every point comes from the case itself. Three of the hundred are the completion record — every stage locked in order, the log fetched before the capacity was named, a fact bought before the decision that turned on it — and the platform reads that from its own rows, so it is marked when you open the card like everything else numeric. The only in-class time the case asks for is the debrief (section 5), after submissions close.

1.4 Time budget

Activity	Time	Where
Student work, Stages 1–2	3–4 hours across several sittings (design estimate, not yet measured)	Online, over the weeks the topics are taught
Student work, Stages 3–4	2–3 hours more (design estimate, not yet measured)	Online
Debrief	40–50 minutes	In class
Your setup	10 minutes	Case Console
Your grading, per student	6–10 minutes	Case Console: four prose boxes beside the reference

The student times are estimates: nobody has yet been timed through this case, and the first cohort will replace them with measurements (the platform records when each stage was locked). The grading load is the four prose boxes. Everything numeric is marked on load, and the flags tell you which conversations to have. A section of 40 is four to seven hours of reading.

2. Setting up the cohort

1. Sign in to the Case Console with your instructor password.
2. Register the cohort: choose a class code your students will type (short, unambiguous, no letter-O / digit-0 collisions), and select **Stave & Char (Managerial)** under "Select Case Module".

3. Choose how many stages are open at registration. Choose none if students will sign in before the first topic is taught: they can sign in, save their recovery code and read the file room, and nothing in a closed stage can be checked, asked or locked, whatever they click.
4. Give students the class code and the link to the case.
5. When the class reaches a stage, open it: Dashboard tab, "Stave & Char: open the next stage", enter the class code, Look up, Open Stage N. It reaches every student on their next page, with no sign-in. Open Stage 1 after the CVP class and Stage 2 after relevant costs; a four-stage section opens Stage 3 after capital budgeting and Stage 4 after performance evaluation.
6. Nothing else is required. Students self-register the first time they sign in; there is no roster to upload.

The exact-name requirement, and the recovery code

A student's full name and class code together generate their version of the case: prices, costs, the forecast, the firing-house log, the quotation. "Sam Okafor" and "Samuel Okafor" are two different cases. Say this out loud, and put it in the syllabus.

On first sign-in each student is issued a recovery code. It is the only way back to saved work from another computer or a cleared browser, and the only thing that unlocks their server-side record. Before Stage 1 is locked it is re-issued freely by signing in again; after that it is not. A student who loses it after locking gets a new one from you: the Case Console's Dashboard tab has a card, "Stave & Char: reissue a recovery code". It looks the attempt up first and shows you when it started and what it has locked. Confirm that matches the student in front of you before you issue the code — two students who typed the same name share one attempt, and a code issued to the wrong one opens their namesake's work.

3. What students do, stage by stage

3.1 Setup and the file

Sign in, read the brief, open the file room: a price list, last year's P&L, the cost schedule, the power tariff and a utility bill, the sales forecast memo, the coopers' piece-rate offer, the firing-house spec sheet, the distillery's offer, the Controller's segment report, the counting policy for the log, the kiln quotation and the capital policy. Every figure is theirs.

3.2 Stage 1 — commit to a volume

Power cost per barrel off the tariff; the bundle in the forecast's own mix; break-even in bundles, barrels and dollars; margin of safety and operating leverage; the indifference volume between the salaried coopers and the piece-rate offer. Then a written volume statement, and the lock. Locking Stage 1 is what releases the log.

3.3 Stage 2 — the log, the order, the line

The firing-house log downloads as a CSV of last year's shifts. The counting policy says how to reduce it: rated minutes less maintenance, downtime and changeover, with each shift counted once — the export contains re-exported duplicates, all under one downtime code. Students derive actual capacity, check it, state what changed and why (the structured revision), and lock capacity.

Then two worksheets: the special order (what is in, what is out, why; the floor, the ceiling, the minimum, the effect, accept or reject) and the decorative line (contribution lost, avoidable cost, what the freed minutes would earn elsewhere; keep or drop). A memo to the divisional manager, and the lock. Locking Stage 2 releases the division's invested capital.

3.4 Stage 3 — the second station

A quotation, the company's required rate, and the return the manager is paid on. Cash-flow worksheet, NPV on the tables, payback, an IRR bracket. A recommendation of at least 150 words and a named assumption, then the lock. Locking Stage 3 releases the year.

3.5 Stage 4 — the year after

The platform serves the year that followed on the branch of the recommendation the student locked, quoting that recommendation back verbatim from the server. They compute ROI, its decomposition and residual income for that year, and write a self-evaluation: was it the right decision, as distinct from a good outcome? Then they submit.

3.6 The inquiry room

Three people — the sales manager, the firing-house supervisor and the Controller — answer fifteen questions between them, for one or two credits each from a budget of ten. Some answers change a decision (the contracted share of the forecast; the station's real week; whether the shed lease stops). Some are decoys that cost credit and change nothing. The ledger is on the server: clearing the browser refunds nothing, and the transcript is on your grading card, unedited.

What to tell students, and what not to

Tell them: the same name every time; write the code down; the log is the case; the Controller is sincere and wrong; asking costs; a locked stage cannot be unlocked and revising with a reason is credited; submit what you have.

Do not tell them which questions matter, what the shed lease does, or whether the station is full. Those differ by seed and buying them is the point.

4. Grading from the Case Console

1. Open the Dashboard tab, enter the class code, and extract. Each submission is a card.
2. The card header shows the automatic total out of 84, the seed, and the station's shape (binding, hidden-binding or idle) so you know what the student was up against. For a section that stops after Stage 2 it also states the ceiling for what that section was asked to do — the number to report the student out of instead of 100.
3. Flags come first. None deducts; each names a conversation.
4. The four prose boxes are laid beside the reference figures for that seed, each with the full / half / none tiers from the rubric document printed next to its mark box. Enter a mark for each, then press "Save manual marks".
5. The process line at the bottom says which stages were locked when, whether the log was fetched, and what was asked. "Show the unedited inquiry transcript" opens it.
6. The Excel export carries the seed, the number of stages locked and your five manual marks; the automatic components are on the card.

4.1 If a rubric value changes

The point values live in one file (`lib/staveCharRubric.ts`) and the regrade clamps against them. If a value is ever changed, the platform re-marks every submission on the next dashboard load. Nothing has to be regraded by hand; the rubric document has to be rebuilt.

5. The debrief

In this order, because each item sets up the next. A four-stage section runs all five, about 48 minutes. A section that stopped after Stage 2 runs the first three, about 28 minutes: items 4 and 5 are Stage 3 and Stage 4 content its students never saw.

If the session cannot spare 28 minutes — and in a compressed term it often cannot — cut item 3 first, then item 1, and never item 2. Item 2 is the case's central lesson and a direct review of relevant costs, and it stands alone in ten minutes: a student's own absorbed cost beside the floor they derived themselves. Ten minutes of item 2 is worth more than a hurried pass through all three.

- 1. The nameplate and the log (10 min).** Ask who found their station full. About one student in five did not — their station was idle at the forecast and the right revision was "nothing changed". Everyone else was working with a spec sheet that overstated capacity by a tenth or more. What did the Controller's segment report assume?
- 2. The absorbed cost (10 min).** Put a student's absorbed cost and their floor side by side. The gap is the allocated fixed cost, the coopers' salaries and the depreciation. Ask when the absorbed cost IS the right floor. (When the station is full and the displaced contribution per barrel happens to equal it — which is to say, by accident.)
- 3. The line (8 min).** Half the room had a lease that stops and half had one that runs to term. Same segment report, different answer, and only one person knew. What else on a segment report is like that?
- 4. ROI against NPV (12 min, four-stage sections).** Find a student whose kiln cleared the hurdle and lowered the division's ROI. That student's manager is paid to refuse it. Residual income is the fix; ask why it is not used everywhere.
- 5. Good decisions and good outcomes (8 min, four-stage sections).** Wine orders came in soft for everyone. Some recommendations were right and looked wrong; some were wrong and looked right. Ask for one of each from the self-evaluations.

6. Troubleshooting

Symptom	Cause and remedy
"Code mismatch" at sign-in	The class code is registered for a different case. Check the registration; the message names the case the code belongs to.
Student sees different figures than yesterday	Their name was typed differently. Sign in with the original spelling and the recovery code.
"The log arrives once Stage 1 is locked"	By design. Lock Stage 1.
"This stage was locked when you first submitted it"	By design. The later work is recorded separately; the revision is credited.
"That question costs 2 and you have 1 left"	By design. The budget is the case.

Symptom	Cause and remedy
"Your instructor has not opened Stage N yet"	By design. Open the stage from the Dashboard tab once the class has covered its topic. Lowering the number later never undoes a lock; it only closes the next step.
Card says "Not scored — see the flag"	The generator changed after the submission. Grade from the transcript; contact the maintainer.
Student lost the recovery code after locking	Dashboard tab, "Stave & Char: reissue a recovery code". Look the attempt up, check the start date and locked stages match the student, then issue. Give the code to the student directly.

7. Honest limits

- The inquiry room is a fixed menu. Its protection is the budget, the decoys and the ledger on your card — not secrecy.
- The arithmetic can be done with any tool. What is authenticated is the sequence: what was locked before what was seen, what was asked and when, whether the log was fetched — and three of the hundred points are now that record.
- A recovery-code reset identifies the student by name and class code, the same as everything else here. The lookup step on the card is the guard against issuing a namesake's code; there is no technical one.

Every firm and every person in this case is invented for teaching, including the cooperage and the distillery that sends the order. The industry, the town and the accounting are real; the firms, the people, the figures and the quoted opinions are not, and no resemblance to any actual company or person is intended.