

Tempest in a K-Cup: Red Flags on Green Mountain

Dennis H. Caplan; Saurav K. Dutta; David J. Marcinko

[+ Author & Article Information](#)

Issues in Accounting Education Teaching Notes (2017) 32 (1): 57–72.

<https://doi.org/10.5555/iace-51344TN>

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“Tempest in a K-Cup” focuses on events and financial reporting at Keurig Green Mountain in 2011–2012, a period that included a large seasoned equity offering, significant stock price volatility, an SEC investigation into the company’s revenue recognition policies, and a very negative assessment of the company’s valuation by a high-profile hedge fund manager. These events provide a rich setting in which to analyze the company and its financial reporting. Often, cases dealing with aggressive financial reporting focus on companies for which alleged wrongdoing was proven. Keurig Green Mountain is different. Despite numerous red flags in 2011–2012, the company has not yet been successfully prosecuted, sued, or even made the subject of an SEC enforcement action. This case has been written to take advantage of the ambiguity that remains as to whether the company engaged in earnings manipulation in 2011, in advance of its seasoned offering in May of that year....

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