ACCT 795
Global Accounting Environment - 2018
Syllabus

The MSA global residency course is a hallmark of the George Mason MSA program and provides a platform to develop and deepen a global mindset. The course builds on the foundations developed in the program and is designed to encourage students to develop personal familiarity with the global environment. Beyond the social and cultural dimensions that the residency explores, students will gain professional skills by exploring the role of accounting in the complex global economy and examining the risks and opportunities inherent in global commerce.

Course Objectives
This course provides a platform for you to test your MSA knowledge in a global setting. This year’s classes will be online except for the May 7, 2018, ACCT 795 Introduction Class. This class will be recorded for those who can not attend. But all are highly encouraged to attend to be
introduced to the basics requirements of the class and the trip. This will also provide you an opportunity to ask questions about the travel and itinerary and meet those with whom you will be traveling.

The online classes will be designed to be very interactive. Working in teams, students will explore and report on global and country-specific topics such as:

- History, culture, and customs
- Government and the legal environment
- Economy and multinational trade
- Currency, capital markets, and investment
- Accounting regulatory environment and financial reporting rules, both local GAAP and IFRS
- Current events related to business and the political landscape

It is very important that students work together to complete informative presentations for the other students. Each student must review and study the other students’ presentations to be well versed for the Global Residency. Students will expand the knowledge gained in this course and the MSA program in a week-long international residency. The trip itinerary is provided separately on your course Blackboard site. **(All events on the trip are mandatory. Unexcused absences will result in a reduction to your final course grade.**)

### Course Schedule

<table>
<thead>
<tr>
<th>Meeting</th>
<th>Week</th>
<th>Topics Covered</th>
<th>Assignments Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>May 7</td>
<td>Course Introduction Administration and Logistics Introduction to the European Union and Trans-Pacific Partnership</td>
<td>- None</td>
</tr>
<tr>
<td>2</td>
<td>May 14</td>
<td>Country-Specific Topics</td>
<td>- Team Presentation &amp; Executive Summary</td>
</tr>
<tr>
<td>3</td>
<td>May 21</td>
<td>Company-Specific Topics</td>
<td>- Team Presentation &amp; Executive Summary</td>
</tr>
<tr>
<td></td>
<td>May 24</td>
<td>Exam on EU/TPP and Country Topics</td>
<td>- On- line Exam</td>
</tr>
<tr>
<td>4</td>
<td>May 28</td>
<td>Individual Research Paper</td>
<td>- Individual Research Paper (Approved assignment topic prior to beginning trip)</td>
</tr>
<tr>
<td>8</td>
<td>June 25</td>
<td>Individual Research Paper</td>
<td>- Individual Research Paper (Submit assignment no later than June 25th)</td>
</tr>
</tbody>
</table>
The course schedule is provided in more detail on your course site. The instructors reserve the right to make any changes to the schedule with appropriate announcements on Blackboard.

**Course Materials**

All materials used in the lectures will be made available on Blackboard. Readings will be provided to you electronically without cost.

**Participation**

The keys to success in a residency course are an open mind, inquisitive approach, and active participation. The more effort you put in preparing for the residency, the more educational value you will get in return, and enhance your enjoyment of the trip.

Active participation is essential and a significant portion of this course. For the distance sections of ACCT 795, active participation includes working with your assigned teams and engaging in the weekly discussions.

The value of the residency is greatly affected by your knowledge covered in the pre-residency class meetings. That is why you are asked to do substantial reading in advance and participate in the class presentations to be viewed by the other students. The quality of individual participation affects the learning potential of the residency in another way: *Your preparations shape the atmosphere on the residency and the relationship in the group as a whole.*

Valid reasons for not participating and completing assignments on time should be rare (e.g. religious holidays, serious illness, death in the immediate family). Your classmates success depends on your completion of your share of the assignments for their review. Please discuss any issues with your instructor as soon as they arise. *Any lack of participation will result in a letter grade reduction for each instance.*

- **Residency Week**

During the residency trip, you are expected to act professionally and as an emissary of George Mason University at all times. This includes travel, meetings, and your free time. You should be appropriately dressed for all business meetings. Chinos, polo shirts, shorts, and casual shoes are not appropriate for business meetings. For more information, refer to the “travel tips” document. You are also expected to be well-rested, alert, and focused for all scheduled events and meetings.

*Missing a required business visit or other planned residency event will result in a letter grade reduction.*
In grading participation, your instructors will be thinking about not only whether your questions, comments, and behavior *add* to the residency, but also whether they *damage* or *detract* from it. The latter is a particularly serious issue, because it reduces the learning potential of the entire group, and your instructor will grade accordingly and initiate any other actions that are warranted.

*This, or other unprofessional behavior will also impact your grade up to as much as one letter grade per instance of disrespectful or unprofessional behavior.*

Keep in mind that a failing grade in this course means that you will be required to repeat the residency the following academic year.

*The faculty at Mason has much respect for the MSA students and is not anticipating any negative issues.*

**Course Expectations**

1. Performing well in a graduate-level program requires dedication, organization, and time management skills. Proper preparation is expected. You are required to visit the Blackboard course site each day and complete the assignments and activities on or before the due dates. Please inform your instructor immediately if you are unable to complete any of the tasks within the mentioned due dates.

2. Students must check their GMU email messages on a **daily** basis for course announcements, which may include reminders, revisions, and updates.

3. It is expected that you will familiarize yourself with and adhere to the [Honor Code](#). Student members of the George Mason University community pledge not to cheat, plagiarize, steal, and/or lie in matters related to academic work. See additional information below regarding Academic Integrity Violations.

4. While you are free to use non-scheduled time during the residency trip as you wish, you are expected to act professionally. Also keep in mind that you are sharing a room during the residency trip. Be considerate of your roommate and of other guests in the hotel. **If you behave unprofessionally during the residency, your grade in the course will be reduced by up to two full grades depending on the severity of the infractions.**

5. It is essential to communicate any questions or problems to me promptly.
Grading

Course grades will be determined on the following basis:

<table>
<thead>
<tr>
<th>Description</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Team Presentation – Country Specific</td>
<td>20%</td>
</tr>
<tr>
<td>Team Presentation – Company Specific</td>
<td>20%</td>
</tr>
<tr>
<td>Business Visit Questions – Proposed</td>
<td>5%</td>
</tr>
<tr>
<td>Business Visit Questions – Delivered</td>
<td>5%</td>
</tr>
<tr>
<td>Participation - Residency</td>
<td>10%</td>
</tr>
<tr>
<td>Individual Research Paper</td>
<td>20%</td>
</tr>
<tr>
<td>Exam on EU and Country Topics</td>
<td>15%</td>
</tr>
<tr>
<td>Residency Professionalism</td>
<td>5%</td>
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Detailed instructions for each deliverable and associated grading rubrics will be provided separately in the assignments area of your course site. The Country Specific and Country Specific Team Presentations are summarized as follows:

1. **Country Team Presentation – Due May 14th**
   a. Prepare and deliver a professional quality 20-minute presentation on the topic/issue assigned to your team.
   b. Have the team leader upload the PowerPoint file (.pptx) and video/audio presentation to the assignment folder in the course site. Your instructor will make the presentation available to all students within 24 hours after the due date. These will be added to the lesson plan for Week #2.

   **Executive Summary** - Each team will prepare an executive summary of the information provided in the team’s presentation. The summary should be no more than one page. Bullet-points are acceptable. The bibliography should only contain the most relevant sources for your presentation.

2. **Company Team Presentation – Due May 21st**
   a. Prepare and deliver a professional quality 15-minute video presentation on an assigned company we will visit during the residency trip. Team assignments will be posted on the assignment page of our course site. Your team may choose to discuss any aspect of the company or organization but, at a minimum, your team must address the following:
Companies:

☐ The industry of the company, information on its main products or services and where these are sold, i.e., internationally and within country. What challenges does the company face in growing in that industry and market?

☐ The chief executives and board composition. Is it a public or private company? If public, on which stock exchange(s) is its stock listed? If private, describe the owners. Does the government have any role in the ownership or governance of the company?

☐ Basic financial information, such as its current revenue, operating income, and an overview of its balance sheet.

☐ Any significant news the company has generated over the last five years.

Organizations other than companies:

☐ A description of the organization, its primary purpose, and organizational structure.

☐ Basic operating information. Who are the major stakeholders?

☐ Any significant news the organization has generated over the last five years.

EU and Country Topic Exam – This will be an online exam. It will be available the week of May 21st and must be completed by May 24th. It will be on the information and presentations provided concerning the European Union and the Country Team Presentations.

The Individual Research Paper assignment is summarized as follows:

Individual Research Paper
Topic Due Date: No later than May 28th
Paper Due Date: Monday, June 25th

Instructions: This is an individual assignment.
Using the company(s) and/or the company’s industry that was assigned to your team, you will research an accounting-related issue faced by the company and/or company’s industry. This could be related to fraud, tax, IFRS, technology, ethics, governance, or any topic covered in our program coursework (preferred) or in the accounting field in general.

By no later than Monday, May 21st, you will submit via Blackboard your proposed topic for instructor approval. The submission should be no more than one to three-sentences. Your instructor will respond to your proposal by May 25th (or earlier) to give you at least four full weeks to prepare your research. You need your topic approved prior to the trip to enable you to focus extra effort in that direction while doing company visits.
Your research paper must be well researched with at least two sources cited in your bibliography from current academic and practitioner journals. You can use other resources as well, such as IFRS statements, newspaper articles, etc.

Your five- to six-page paper should be double-spaced, using a standard 12-point font and one-inch margins along with a title page. The bibliography/references should not be included in the word/page count.

Because good writing skills are critical in the business world, the paper should be well-written and completely free of spelling and grammatical errors. A good paper shows insight, depth, and understanding. It is relevant with links to supporting materials. Personal opinions, if necessary, are expressed in an appropriate style and show a high level of understanding.

All paper submissions (Microsoft Word document) will be uploaded to the assignments folder of our Blackboard course site using SafeAssign and should include a cover page with your name, residency visit country, and topic title.

**Final grades** will be assigned on the basis of the absolute number of points you earn during the course. Letter grades will be assigned based on total points as follows: A+ (96 – 100%), A (90 – 95%), B+ (86 – 89%), B (80 – 85%), C (70 – 79%), and F (Below 70%). A- and B- grades may be assigned for borderline students.

Unless otherwise specified, all written assignments will be submitted through SafeAssign by the due date. Early submissions will always be accepted. Valid reasons for missing assignments are rare (e.g. religious holidays, serious illness, death in the immediate family). Please discuss any such issues with your instructor as soon as they arise.

A note on team presentation grades: All team members do not necessarily receive the same grade on team presentations. An overall presentation grade will be provided for the team as a whole, along with individual grades for each member’s contribution to the presentation. Presentation rubrics are provided on our course site.

**Student Responsibilities**

**Communication**: Students must check their GMU email accounts regularly to receive important University information, including messages related to this class and correspondence with your instructor. Mason policy requires faculty to communicate exclusively through the Mason email system. This means that your instructor can respond to email from your Mason account only and cannot respond to emails you send from your personal or work email.

Your instructor will answer email and questions posted to the discussion forums within 24 hours during the workweek (Monday through Friday) and 48 hours over the weekend and holidays. Students who anticipate missing a deliverable due date for religious reasons should inform your
instructor in advance as soon as possible. You can find the University semester schedule and religious holidays at academic calendar and religious holiday calendar.

**Honor System and Code:** Mason is an Honor Code university. Please see the Office for Academic Integrity for a full description of the Mason Honor Code and the honor committee process. The principle of academic integrity is taken very seriously and violations are treated gravely. Three fundamental and rather simple principles to follow at all times are that: (1) all work submitted be your own; (2) when using the work or ideas of others, including fellow students, give full credit through accurate citations; and (3) if you are uncertain about the ground rules on a particular assignment, ask for clarification.

At the end of this syllabus is the uniform set of Recommendations for Honor Code Violations for graduate programs in the School of Business adopted by the faculty in Spring 2016.

**School of Business Standards of Behavior:** The mission of the School of Business at George Mason University is to create and deliver high quality educational programs and research. Students, faculty, staff, and alumni who participate in these educational programs contribute to the well-being of society. High quality educational programs require an environment of trust and mutual respect, free expression and inquiry, and a commitment to truth, excellence, and lifelong learning. Students, program participants, faculty, staff, and alumni accept these principles when they join the School of Business community. In doing so, they agree to abide by the following standards of behavior:

- **Respect** for the rights, differences, and dignity of others
- **Honesty** and integrity in dealing with all members of the community
- **Accountability** for personal behavior

Integrity is an essential ingredient of a successful learning community. Ethical standards of behavior help promote a safe and productive community environment, and ensure every member the opportunity to pursue excellence. School of Business can and should be a living model of these behavioral standards. To this end, community members have a personal responsibility to integrate these standards into every aspect of their experience at the School of Business. Through our personal commitment to these Community Standards of Behavior, we can create an environment in which all can achieve their full potential.

**Resources and Support**

**Course support:** Preparedness is a major facilitator for a heightened learning experience in our course. For help on Blackboard tools like Collaborate, Kaltura, Respondus Lockdown Browser and other resources, please refer to courses support for additional information. If you encounter any difficulties accessing Blackboard or your course you can reach the Technical Help Desk at the following email: courses@gmu.edu.

The Libraries at George Mason University strive to provide the best possible collections of research resources and scholarly materials in all formats for our users throughout the university.
community, supporting the University’s goals of learning, teaching, and research. The School of Business has a dedicated librarian liaison and more information is available at library resources.

The George Mason University Writing Center is committed to supporting writers in the Mason community and offers free writing support to Mason students.

Student services: If you are a student with a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 993-2474. All academic accommodations must be arranged through the ODS. Mason offers counseling and psychological services that can provide assistance if you find yourself overwhelmed by life, want training in academic or life skills, or the like.

University policies: The University Catalog is the central resource for university policies affecting student, faculty and staff conduct in university affairs.

Information regarding weather related changes in the University’s schedule (e.g., closing or late opening) will be provided on the GMU website and via MasonAlert. Changes to schedule or deliverable due dates, if any, will be communicated via email and on Blackboard. Mason Student privacy is governed by the Family Educational Rights and Privacy Act (FERPA) and is an essential aspect of this course.

Copyright: Any audio or visual recording of lectures, reuse or remix of course materials, or further dissemination of course content is not permitted without prior written consent of the course instructor and George Mason University unless the recording is part of an approved accommodation plan.

Disclaimer: Any changes to assignments or course schedule will be announced on Blackboard and/or via e-mail. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments.

MSA Program Learning Goals

- Professional skills: Our graduates will demonstrate professional skills necessary for success in the public accounting profession.
  - Teaming & Leading - Our graduates will demonstrate the team leadership and interpersonal skills needed to form, lead, and work effectively in diverse organizational teams.
  - Ethics and Professional Responsibility - Our graduates will understand the importance of ethical conduct and the regulatory environment of accounting.
  - Professional Communications – Our graduates will communicate effectively to professional audiences in both written and oral forms.
  - Analytical Decision Making - Our graduates will demonstrate analytical decision-making skills.
  - Accounting Research - Our graduates will effectively conduct and communicate accounting research
• **Technical skills and knowledge:** Our graduates will demonstrate and apply technical knowledge of accounting and auditing.

• **Global perspective:** Our graduates will demonstrate an understanding of the role of accounting in the global business environment.

<table>
<thead>
<tr>
<th><strong>Type of Violation</strong></th>
<th><strong>First Offense</strong></th>
<th><strong>Second Offense</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Plagiarism, lying, cheating on an assignment, homework, or including other’s work as your own</td>
<td>An F in the class</td>
<td>An F in the class and dismissal from program</td>
</tr>
<tr>
<td>Egregious Violation [e.g., stealing an exam; passing on confidential course material; cheating on an exam, project, or otherwise violating specified rules for an exam or project; etc.]</td>
<td>An F in the class and dismissal from program</td>
<td>An F in the class and dismissal from program</td>
</tr>
</tbody>
</table>