MGMT 4315.R01 - Multinational Business  
Syllabus Spring 2019  
(121118)

Course Number, Class time, Location:  
MGMT-4315.R01, CRN 83882, TR 10:35-11:50 am, Schwartz Bldg  
Room 490.  
Instructor’s other class:  
MGMT 4330.R01, CRN 83883, TR Noon-1:15, Schwartz Rm 294, Jan14-May1

Instructor:  Dr. Lawrence M. Smith, CPA  
Email: Lawrence.smith@tamucc.edu  
Office: CIR 1129  
Office Hours: TR 2-4:15 and other times by appointment. Please email me to confirm our meeting, since other University duties may prevent me from being in my office.

Course Description:  
A study of management processes and their application across different cultural, economic and legal environments. The course focuses on differences among values, beliefs, perceptions, attitudes and behaviors across national and cultural boundaries that affect the employee work and performance. Prerequisites: MGMT 3312, 3320, or permission of instructor if taken as an elective, and Junior standing or above.

Instructor Biographical Sketch: Dr. Lawrence M. Smith, CPA is a Professor of Accounting in the College of Business at Texas A&M University-Corpus Christi. His academic record includes numerous journal articles, research grants, books, academic conference presentations, and awards for teaching and research. His work has been cited in various news media, including National Public Radio, Fortune, USA Today, and The Wall Street Journal. His work is among the most downloaded, with over 60,000 article-downloads on Social Science Research Network (SSRN.com). His work is highly cited, with over 2,500 citations per Google Scholar. Among his awards are the Outstanding Educator Award from the Texas Society of CPAs and the Outstanding Researcher Award from the American Accounting Association Strategic and Emerging Technologies Section. You can read more about Dr. Smith at http://meettheprof.com/prof/murphy-smith/.

Learning Objectives

1. Explain the role of business and accounting in the global economy.
2. Describe the convergence/condorsement of U.S. GAAP and IFRS.
3. Evaluate how tax policies affect multinational corporations (e.g. tax treaties, tax havens, quotas, and tariffs).
5. Prepare financial statements that account for changing prices (inflation).
6. Discuss the role of corporate segment reporting and social reporting by multinational firms.
7. Evaluate aspects of emerging capital markets.
8. Describe managerial issues (e.g. job performance, technology, and ethics) associated with international operations.
9. Discuss how culture affects business and accounting activities

Major Course Requirements
- Four tests @ 100 points each, includes final exam 400
- Quizzes, 6 @ 10 points each 60
- Homework, In-Class Work, Participation 20
- Article Report (2 @ 10 each) 20
- Country Study PPT 50
- Total points possible 550

Grading Scale: A - 90-100%, B - 80-89%, C - 70-79%, D - 60-69%, E - Below 60%.
Minimum points for:
- A - 495
- B - 440
- C - 385
- D - 330

After being graded, exams (except for the final) can be reviewed during class time only. So, ask questions and take notes at that time.

Required Readings
Textbooks:

Supplemental Reading: Excel assignments and journal articles (all available online or on Blackboard).
Website: Resources at https://goo.gl/8So2ym; Textbook at https://goo.gl/vN13gH.

Course Policies

Attendance: Students are expected to attend each class session. Late arrivals and early departures disturb the instructor and your classmates and will not be tolerated (except, of course, for emergencies). If you are unable to attend a class meeting, it is your responsibility to obtain lecture notes, problem solutions, announcement information, etc. from a classmate.

Make-up Exams and Late work: There are no makeup quizzes. Makeup exams will be given on a designated day near the end of the semester. Late work is accepted but with reduced point value.
Extra Credit: By preparing a term paper, you may earn up to 5 points of extra credit (bonus points). The topic of your paper must be approved in advance by your instructor. You must submit by email (Lawrence.smith@tamucc.edu) a proposed topic and outline of your paper no later than the halfway point of the semester, and submit your paper via Blackboard by the last class day. Your paper is checked for plagiarism, which if found, will result in a one-letter grade reduction for the course grade. So, be sure to cite your sources. You can earn the maximum grade of 5 bonus points if you follow the guidelines given below.

The term paper can be on any international business- or accounting-related topic, such as setting up an overseas operation, international job assignment, multinational data flow, international cybercrime case, money laundering, setting an ethical tone at the top, history of international business development, a multinational corporation financial scandal, or other approved topic. Your paper is checked for plagiarism, which if found, will result in a one-letter grade reduction for the course grade. So, be sure to cite your sources. Format requirements: (1) Thoroughly research an international-related topic. (2) Prepare the paper, which must include subheadings for the introduction, major points, analysis, and conclusion. (3) The paper must include 5 to 6 pages of double-spaced text in the body of the paper, 2 to 3 exhibits, and a references page of at least 10 references (e.g. journal articles, books, and websites referred to in the paper). (4) The paper must be prepared in good form (The Accounting Review style). An example paper regarding the advent of accounting is available on SSRN at: https://ssrn.com/abstract=3035965.

Grading rubric:

<table>
<thead>
<tr>
<th>Item</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Body of paper (5-6 pp.)</td>
<td>1</td>
</tr>
<tr>
<td>References properly cited</td>
<td>1</td>
</tr>
<tr>
<td>Well-worded, good grammar</td>
<td>1</td>
</tr>
<tr>
<td>Exhibits (2 to 3)</td>
<td>1</td>
</tr>
<tr>
<td>Good form (see example article)</td>
<td>1</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5</td>
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</tbody>
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Cell Phone / Electronic Device Usage: Cell phone use is not allowed during class. You may use a laptop if absolutely necessary, with instructor’s approval.

Academic Integrity / Plagiarism:
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in possible failure.

Dropping a Class
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with your academic advisor, the Financial Aid Office, and me, before you decide to drop this course. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class.

**Statement of Civility**
Texas A&M University-Corpus Christi RELLIS Campus has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

**Grade Appeals**
As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance in the grade appeal process, contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities Accommodations:**
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please call or visit the Disability Services Office in the Schwartz Building.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services Office.
Statement of Academic Continuity
In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University-Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.
<table>
<thead>
<tr>
<th>Week</th>
<th>Assignment</th>
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| 1 a. | Introduction.  
|      | b. IA Chap 1: Overview of International Accounting; Assign teams. Q1-4,7,10 (That's 3 questions: Q4, Q7, and Q10). |
| 2 a. | **Ch. 1 Quiz. (DON'T FORGET TO BRING ANSWER FORMS).** Cultural Issues. Before class, watch film: *Colonel Comes to Japan* (https://www.youtube.com/watch?v=uwwmKcFVji8). Bring 1-page cultural essay to class. Overview of world health - https://www.youtube.com/watch?v=jbkSRLYSoho  
|      | b. Tax Matters (PPT available on BlackBoard). MS 67 (quota) and MS 69 (tariff). |
| 3 a. | Continue Tax Matters.  
|      | b. Auditing the Global Firm. Prepare half-page summary and bring to class for all reading assignments (all online at http://ssrn.com/author=242236):  
|      | #1 Continuous Auditing: An Effective Tool for Internal Auditors - ___  
|      | #2 Going International: Accounting and Auditing Standards - _2___  
|      | #3 Audit Committee Effectiveness: Did the Blue Ribbon Committee Recommendations Make a Difference? - ___ |
| 4 a. | **Ch. 2 Quiz.** Move to IFRS - Revenue Recognition, Fair Value, Earnings. Quality, Other Issues, Q2-3,5,15. Review for Exam 1.  
|      | b. **Exam 1: IA Chapters 1-2, BLIB Chapters 1-6.** (DON'T FORGET TO BRING SCANTRON FORM 882). |
|      | b. **Ch. 3 Quiz.** FX Exercise 1 (on Blackboard or https://goo.gl/8So2ym). Intro to Foreign Currency Issues: 1 vs. 2-transaction approach (see example on Blackboard or https://goo.gl/8So2ym).  
|      | Reading Assignment #4: Using Social Audits to Detect and Eliminate Human Trafficking in Corporate Supply Chains - _3___  
|      | #5 The Advent of Accounting in Business Governance: From Ancient Scribes to Modern Practitioners - _4___ |
| 6 a. | **Ch. 4 Quiz.** Reporting & Disclosure Issues - Reporting Prices, Social Reporting, Q4-10,14.  
|      | b. Team work day. Take team pic and email summary of work done. |
| 7 a. | Team work day. Take team pic and email summary of work done.  
| 8 a. | **Exam 2: IA Chapters 3-4, BLIB Chapters 7-12.**  
|      | b. Go over Exam 2. |
Ethics in Business and Society Presentation.

Week 9 a. **Ch. 5 Quiz.** Using Financial Reports Across Borders; Financial Statement Analysis. Q5-1,2.
   Reading Assignments #7 A Fresh Look at Accounting Ethics - _4__
   #8 A Multinational Analysis of Corruption and Economic Activity - _2__

b. Team work day. Take team pic and email summary of work done. **Country PPT and Report DUE TODAY.**

**Week 10** **SPRING BREAK!**

   Reading Assignment #9 Impact of Internet Financial Reporting on Emerging Markets - _3__

b. Teams present Country Reports: 2- Canada, 1 - Germany

Week 12 a. Teams present Country Reports: 3 - Romania, 4 - Saudi Arabia

b. Team work day. Take team pic and develop and email multiple-choice questions regarding country presentations, 3 about your team’s country and 1 about each of the other countries.

Week 13 a. **Ch. 7 Quiz.** Managerial Issues.
   Reading assignment #10 International Transfer Pricing Issues and Strategies for the Global Firm - _2__

b., Reading assignments #11 Understanding and Preventing Money Laundering - _1__
   #12 The Perpetration and Prevention of Cybercrimes - _3__
Review for Exam 3.

Week 14 a. **Exam 3: IA Chapters 5-7, BLIB Chapters 13-18.**

b. Go over Exam 3.
   Reading assignments #13 A Multinational Analysis of Tax Rates and Economic Activity - _1__
   #14 Analysis of GMO Food Products Companies: Financial Risks and Opportunities in the Global Agriculture Industry - _4__

26 Current Events, Bring a 1-page summary of a current event news article regarding an international accounting or business issue.

Week 15 Comprehensive Final Exam

Note: **IA** = International Accounting: A User Perspective, 4e, 2013.

**BLIB** = Bottom Line is Betrayal, 7e, 2014.

**MS** = Microsoft Excel assignment.
Team Article Report Assignment:

Each student will work in a team to prepare a 10 to 15 minute class presentation on an article assigned from the assigned article readings (shown on syllabus) using Microsoft PowerPoint. Going less than 10 or longer than 15 minutes will result in a grade penalty. Practice before class. You must also submit a one-page summary of key points from the article and provide copies to all class members. The report and presentation must include the following information, at a minimum:

a. Main points of the article
b. How this affects international business/accounting (e.g. effect on transborder data flow, information security, etc.)
c. Recent developments related to the article

*Email Dr. Smith a copy of your PPT file and your one-page summary prior to class.

Team Country Report and PowerPoint Presentation Assignment:

Each student will work in a team to prepare a 15 to 20-minute class presentation on a country (listed below) using Microsoft PowerPoint. Going less than 15 or longer than 20 minutes will result in a grade penalty. Practice before class. You must also submit a printed report. The report should include a title page (include your name, major, hometown, and career interests), abstract, 8 to 12 pages in the body, a reference page, and 2 or more exhibits. Use the format, including references style and headings style, of the example paper regarding ethics codes, available on SSRN at: http://ssrn.com/abstract=2551003. Failure to follow this format will result in points off. You will be assigned a country on which to report, such as Brazil, Canada, Czech Republic, France, Germany, Indonesia, Israel, Korea, Mexico, Romania, Russia, Saudi Arabia, Sweden, Turkey, or other. You must also submit a one-page summary of key points about your country and provide copies to all class members.

The report and presentation must include the following information, at a minimum:

a. Brief history of the country and its cultural heritage.
b. Natural resources.
c. Form of government.
d. Major industries.
e. Exports and imports.
f. General relationship with the U.S.
g. Business and accounting issues, such as:
   (1) The country's attitude/record on corporate financial disclosure. How would you compare it to the US attitude/record?
   (2) Based on an examination of annual reports of business firms or of accounting articles on the subject, what social, employment, or environmental disclosures does the country require?

Sources for your report and presentation can be obtained from books, journal articles, newspapers, library resources, and information obtained from on-line sources accessible via the Internet. Prior to submission of the report and PowerPoint file, an outline of the presentation must be submitted (date will be assigned). The report and PowerPoint
presentation will be graded by Dr. Smith. Also, the class will view and evaluate the presentation. Both report and presentation will be evaluated for originality, creativity, presentation quality, technical accuracy, and educational merit. The presentation should stimulate interest in the subject matter through a more captivating format than a simple lecture.
Team Article Report Sign-up Form
(all articles are online at http://ssrn.com/author=242236)

1. __________ Continuous Auditing: An Effective Tool for Internal Auditors

2. __________ Going International: Accounting and Auditing Standards

3. __________ Audit Committee Effectiveness: Did the Blue Ribbon Committee Recommendations Make a Difference?

4. __________ Using Social Audits to Detect and Eliminate Human Trafficking in Corporate Supply Chains

5. __________ The Advent of Accounting in Business Governance: From Ancient Scribes to Modern Practitioners


7. __________ A Fresh Look at Accounting Ethics

8. __________ A Multinational Analysis of Corruption and Economic Activity

9. __________ Impact of Internet Financial Reporting on Emerging Markets

10. ________ International Transfer Pricing Issues and Strategies for the Global Firm

11. ________ Understanding and Preventing Money Laundering

12. ________ The Perpetration and Prevention of Cybercrimes

13. ________ A Multinational Analysis of Tax Rates and Economic Activity

14. ________ Analysis of GMO Food Products Companies: Financial Risks and Opportunities in the Global Agriculture Industry
Team Country Presentation PPT Report Sign-up Form*

_________ Brazil
_________ Canada
_________ Czech Republic
_________ France
_________ Germany
_________ Indonesia
_________ Israel
_________ Korea
_________ Mexico
_________ Romania
_________ Russia
_________ Saudi Arabia
_________ Sweden
_________ Turkey

*NOTE: Presentations will be done in class in alphabetical order on dates shown but all reports/PPT files are due the same day, as indicated on the syllabus.
Seating Chart with Team Assignments:
MGMT 4315.R01 - Multinational Business, Spring 2019

*Get to Know Each Other (All Answers Optional)*

**Please Print**

Last Name ___________________________ First Name _______________________________

Classification:
- [ ] Freshman
- [ ] Sophomore
- [ ] Junior
- [ ] Senior
- [ ] Master

Major/Minor or Area ____________________________________________________________

Any prior classes with Dr. Smith? _______________________________________________

Where are you from? __________________________________________________________

Why did you pick the RELLIS Campus? __________________________________________

Work experience (business, accounting, or other) _________________________________

What do you want to do after graduation? _______________________________________

Who’s someone you admire? Why? ______________________________________________

What’s a song or music group you like? _________________________________________

What’s a book or movie you like? ______________________________________________

How do you define success? ____________________________________________________

Anything else you’d like to tell me about yourself? _______________________________

Have you read the syllabus?

I have read and I understand the contents of this Syllabus.

______________________________  ______________________________
(Signature)                   (Date)