BA 421 = Accounting 421 + IB 421
International Accounting
Fall 2003, Course Syllabus

Professor Stephen F. Jablonsky, 214 Beam
814-865-6473 (Office Phone with Voice Mail), e-mail: jir@psu.edu

BA 421; Monday - Wednesday
09:05 – 10:20, 127S Hendersen

Office Hours: M 11:00 – 12:00; Tue 3:00 – 4:00; and Wed 2:00 – 3:00

Most students have found that e-mail has proven to be the most effective means of communication. E-mail is the best way to get questions answered outside of class, to set-up appointments, and receive advice concerning the accounting major. Since I check e-mail everyday, I will typically get back to you in 24 hours or less.

Accounting 421 has been developed to provide students with a broad understanding of the economic and business issues affecting the growth and profitability of non-U.S. companies in the global economy. The common theme for the course is the globalization of the workforce and the exporting of jobs from the U.S. and other first world countries to low wage, emerging market economies.

Students working teams will focus on
- A particular economic or business issue that is impacting the growth and profitability of firms within a specific emerging market country
- The growth and profitability of a particular company in that country and one or more of its global competitors
- A topic of the team’s choosing that is consistent with the topics and themes presented in the book by William Greider, One World, Ready or Not.

Course Materials:
The materials used for the course consist of:

- One required text: One World Ready or Not: The Manic Logic of Global Capitalism, William Greider, Simon and Schuster, 1997
- Online resources of the Business School and Penn state libraries.
- Online company annual reports and filings with U.S. and country regulatory agencies,
- PowerPoint presentations and Excel spreadsheets that support the class presentations, and
• Any and all information relevant to the global issues affecting the growth and profitability of non-U.S. companies.

**Website:** The course information for BA 421 (A 421 and IB 421 combined) will be available via Angel.

[http://cms.psu.edu/](http://cms.psu.edu/)

**Course Grading**

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<tr>
<th>Cumulative Score</th>
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<tbody>
<tr>
<td>A</td>
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<td>A-</td>
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**Basis for Course Grade**

<table>
<thead>
<tr>
<th>Class Participation</th>
<th>100 points</th>
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<tr>
<td>One World Chapters</td>
<td>100</td>
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<tr>
<td>CPI Presentation</td>
<td>200</td>
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<tr>
<td>CPII Presentation</td>
<td>200</td>
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<tr>
<td>CPIII Presentation</td>
<td>400</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>1000 points</strong></td>
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Class participation (100 points): Class participation is the only individual effort part of the class. If students do not attend class, they cannot participate; therefore, they cannot get credit for being somewhere other than in class.

One World Chapters (100 points): Each team will be required to make two PowerPoint presentations of chapters in One World Ready of Not. As shown on the assignment sheet, there will be three team presentations per class on Wednesdays each week.

CPI Presentation (200 points): The first major team presentation will focus on the economic or business issue that is impacting the growth and profitability of firms within the specific country chosen by the team.

CPII Presentation (200 points): The second major team presentation will focus on the growth and profitability of a particular company in the country chosen by the team and one or more of its global competitors.
CPIII Presentation (400 points): The third major team presentation is open-ended. The only limitation is that it is consistent with the topics and themes presented in *One World, Ready or Not*.

Since the class projects are also team efforts. Team members who do not carry their fair share of the workload are candidates for having their share of the team grade reduced to reflect their individual contribution. For example, if team members A, B, and C, each contribute 100% effort while member D contributes 50%, D will receive 50% of the team grade. If the team received a score of 90, team member D would receive a 45.

The three class presentations represent the bulk of the course grade (800 points). Everyone in the class will grade the scores for the individual team presentations.

**Teamwork**
Because of the importance of teamwork in this class, it is incumbent upon each of you to create a high performance team. Individuals may either leave teams voluntarily (become free agents) or be asked to leave by the rest of the team (be put on waivers) Based on past experiences, it will be in your best interest to form a team from individuals who work well together. Good friends are not necessarily good teammates.

The class will be divided into nine 4-person teams. We will have two 4-person, graduate student teams and seven 4-person, undergraduate student teams. Students are encouraged to form their own 4-person teams. I will only assign you to teams as a last resort.

After each class project presentation, all teams are formally disbanded. Individuals are then free to form new teams or reaffirm stay with their same team.

Students who miss class are responsible for checking with their teammates to see what material they missed from the class discussions. Office hour visits should be limited to discussing problems that cannot be worked out in the team meetings or to resolve conflicts among team members.

**Class Projects**
The class project assignments and related materials will be posted to the course page on ANGEL.

Class projects are due by 5 PM on the date specified on the assignment sheet. The maximum numbers of points available to be earned will decrease by 10% for each day the projects are past due.
For those students who survive (and thrive throughout) the semester, you will have developed a "business portfolio" consisting of three team projects. Students who have shown their portfolios to interviewers coming to campus have been very successful in getting summer internships and full-time jobs upon graduation. Students who have left public accounting to take a corporate position or go back to graduate school have used their business portfolios to help make the transition to a new job or going back to school.

Academic Integrity: According to the University Advising Handbook:
Academic integrity is the pursuit of scholarly activity free from fraud and deception, and is the educational objective of this institution. Academic dishonesty includes, but is not limited to cheating, plagiarism, fabrication of information or citations, facilitating acts of academic dishonesty by others, unauthorized possession of examinations, submitting work of another person, or work previously used without informing the instructor, or tampering with the academic work of other students.
Any violation of academic integrity will be thoroughly investigated, and where warranted, punitive action will be taken. All penalties and procedures should be initiated by contacting either Prof. Jeffrey Sharp, Chair of the Smeal College Committee on Academic Integrity, or Associate Dean David Christy.

Affirmative Action & Sexual Harassment: The Pennsylvania State University is committed to a policy that all persons shall have equal access to programs, facilities, admission, and employment without regard to personal characteristics not related to ability, performance, or qualifications as determined by University policy or by commonwealth or federal authorities. Penn State does not discriminate against any person because of age, ancestry, color, disability or handicap, national origin, race, religious creed, sex, sexual orientation, or veteran status. Direct all inquiries to the Affirmative Action Office, 211 Willard Building.

Americans with Disabilities Act: The Smeal College of Business Administration welcomes persons with disabilities to all of its classes, programs, and events. If you need accommodations, or have questions about access to buildings where Smeal College activities are held, please contact us in advance of your participation or visit. If you need assistance during a class, program, or event, please contact the member of our staff or faculty in charge. Access to Accounting courses should be arranged by contacting the Accounting Office: (814) 865-6473.

An Invitation to Students with Learning Disabilities: It is Penn State's policy to not discriminate against qualified students with documented disabilities in its educational programs. If you have a disability-related need for modifications in your testing or learning situation, your instructor should be notified during the first week of classes so that your needs can be accommodated. You will be asked to present documentation from the Office of Disability Services (located in 105 Boucke Building) that describes the nature of your disability and the recommended remedy. You may refer to the Nondiscrimination Policy in the Student Guide to University Policies and Rules.