ACC 380K 21
GLOBAL TEAMS
SPRING 2013

Instructor Urton Anderson
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The University of Texas at Austin

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REQUIRED TEXTS

(1) F. Trompenaars and C. Hampden-Yurner. *Riding the Waves of Culture: Understanding Diversity in Global Business, Revised and Updated 3rd Edition*. McGraw Hill, 2012.

(2) *Cultural Analysis Toolkit: Assessing Business Culture on the Ground,* GSB Copy center (available after January 17).

(3) ACC 380K.21, *Global Teams: Readings, Spring 2013.* Available at Speedway Copy, 715 W. 23 Street (behind University Towers).

COURSE OBJECTIVES

Accounting professionals increasingly find that their work involves being a part of a global team – whether it be in public accounting firms working with their offices around the world on multinational clients, where tax and audit work has been off-shored, or in organizations where accounting functions are performed through centralized shared-service centers. This course offers accounting students a conceptual framework and specific tools for interacting successfully in international teams. You will gain skills for interacting effectively with people from a variety of cultural backgrounds as well as move toward a more global mindset. In addition to these skills the course will focus on the risks and issues involved in providing tax and audit services using global team including compliance with professional standards, regulations, and quality inspection requirements. From a corporate perspective we will focus on the risks and issues involving accounting and internal control for companies operating globally.

These and other topics will be cover through lectures and readings, analysis of case studies by students, presentation of by practitioners from public accounting profession and industry, and a team project (consisting of an individual paper, a team paper and individual and team presentation).

Topics for the team projects will be five of the seven topics below:

1. Off-shoring of tax work
2. Off-shoring of audit work
2. Shared service centers in global organizations
3. Financial reporting for global organization with multiple country filing requirements
4. Managing multinational audit engagements
5. Managing ethics and compliance in global organizations
6. Information privacy and jurisdictional data restrictions
7. Public accounting firm structure in a global environment

EXAMINATIONS AND GRADING

Grades will be based on the total points obtained in the course (as shown below). Plus/minus grading will be used in the final course grade. I will assign specific numbers of A's, A-'s, B+'s, B's, etc. to result in an average GPA for the course of approximately 3.3 to 3.6. However, I will use my own judgment as to how this objective shall be obtained.

	POINTS
Final Exam	125
Cultural Analysis Paper	30
Team Topic Paper	75
Individual Topic Paper	75
Team/Individual Presentations	120
Class Participation, Participation and Attendance	100
Short Assignments	50
TOTAL POINTS	575

EXAM. The final exam will consist of two parts: 1) multiple-choice problems and 2) short answer/essay.

TEAM PROJECT. During the semester you and a team of fellow students will examine in depth one of the facing accounting professionals as they practice in a global environment. You will work in groups of four/five on the topic.

1. Off-shoring of tax work
2. Off-shoring of audit work
2. Shared service centers in global organizations
3. Financial reporting for global organization with multiple country filing requirements
4. Managing multinational audit engagements
5. Managing ethics and compliance in global organizations
6. Information privacy and jurisdictional data restrictions
7. Public accounting firm structure in a global environment

The project will involve each team developing in depth one of these topics. Each team in the first month of the course will meet with the instructor to develop a plan to explore the topic. In the second half of the course the team will have responsibility for three class days to present and teach the rest of the class about the topic. This will require the team to select appropriate reading material for the three classes, find or develop appropriate cases or exercises, and conduct the three classes. The team will also work with the instructor to identify an expert practitioner to assist them in developing the topic and who will join the class for one of the three sessions to relate his or her personal experience and that of their organization regarding the topic. Each student will write an individual paper on a specific aspect of the topic which will be evaluated for content, grammar and writing quality. These individual papers will then be combined to form an overall paper on the topic for distribution to the class and which will also be evaluated.

CLASS PARTICIPATION AND ATTENDANCE. Points will be given for questions for guest speakers (2 points each), and project presentation evaluations (10 points each). The remainder of the 100 points will be awarded for general attendance and participation in class (approximately 50 points out of the 100).

SHORT ASSIGNMENTS. In addition to the cultural analysis paper, there will be several short assignments (e.g., case write-up, movie analysis) during the semester. The paper is 30 points and the remaining short assignments will total an additional 50.

ACADEMIC HONESTY

Accounting Department Policy:

The Department of Accounting has no tolerance for acts of scholastic dishonesty. The responsibility of both students and faculty with respect to scholastic dishonesty are described in detail in Statement on Scholastic Dishonesty in the MPA Program Codes of Conduct. By teaching this course, I have agreed to observe all of the faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all of the student responsibilities described in that document. If the application of that Statement to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

The student responsibilities embodied in the MPA Student Codes of Ethics, particularly the Statement on Scholastic Dishonesty, and are consistent with the GSB Honor Code and the University's General Information catalog. However, you should obtain and read the MPA Student Code of Conduct and policy on Scholastic Dishonesty to ensure that you understand your and my responsibilities. Copies are available at http://www.mccombs.utexas.edu/MPA/Student-Code-of-Ethics.aspx

Students with Disabilities

The University of Texas at Austin provides upon request appropriate academic accommodations for qualified students with disabilities. Services for Students with Disabilities (SSD) is housed in the Office of the Dean of Students, located on the fourth floor of the Student Services Building. Information on how to register, downloadable forms, including guidelines for documentation, accommodation request letters, and releases of information are available online at http://deanofstudents.utexas.edu/ssd/index.php. For more information, contact the Office of the Dean of Students at 471-6259, VP: (512) 232-2937 or via e-mail.

Religious Holy Days

By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

Campus Safety

Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety/

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Behavior Concerns Advice Line (BCAL): 512-232-5050

Further information regarding emergency evacuation routes and emergency procedures can be found at: www.utexas.edu/emergency.

BEHAVIORAL CONCERNS ADVICE LINE: BCAL is a service for students, faculty, and staff of the university to discuss their concerns about another individual's behavior. Trained staff members will assist the caller in exploring available options and strategies. They will also provide appropriate guidance and resource referrals to address the particular situation. Dialing (512) 232-5050 will connect you to trained staff members 24/7/365. Calls to BCAL can be anonymous, and there is also an on-line reporting form (not anonymous).

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ASSIGNMENTS FOR CLASSES[1]

T January 15 CLASS 1
TOPIC: The Global Mindset and the Accounting Professional
READINGS: None

TH January 17 CLASS 2
TOPIC: What is culture?
1. Text - Chapters 1, 2 and 3

T January 22 CLASS 3
TOPIC: Developing a Global Mindset
READINGS
1. Text - Chapter 4
2. Zander, L., A. Mockaitis, & C. Butler, "Leading Global Teams," *Journal of World Business*, Vol. 47, 2012, pp. 592-603.
3. Paul, H. "Creating a Mindset," *Thunderbird International Business Review*, Vol. 42, March-April 2000, pp. 187-200.

TH January 24 CLASS 4
TOPIC: Cultural Intelligence
READINGS
1. Text – Appendix A, pp. 351-364
2. Crowne, K. "The Relationship Among Social Intelligence, Emotional Intelligence and Cultural Intelligence, *Organizational Management Journal*, Vol.6, 2009, pp. 148-163.
3. Rockstuhl, T., S. Seiler, S. Ang, L. Van Dyne, and H. Annen, "Beyond General Intelligence (IQ) and Emotional Intelligence (EQ):The Role of Cultural Intelligence (CQ) on Cross-Boarder Leadership Effectiveness in a Globalized World," *Journal of Social Issues*, Vol. 74, No. 4, 2011, pp. 825-840.

T January 29 CLASS 5
Cultural Analysis Toolkit 1(Bring *Cultural Analysis Toolkit: Assessing Business Culture on the Ground,* GSB Copy center)
READINGS -None

TH January 31 CLASS 6
TOPIC: Cultural Analysis Toolkit 2 (Bring *Cultural Analysis Toolkit: Assessing Business Culture on the Ground,* GSB Copy center)
READINGS – None
ASSIGNMENT
Cultural Analysis Paper (due Feb 19)

T February 5 CLASS 7
TOPIC: No Class– Time available for team project meetings
READINGS: None

TH February 7 CLASS 8
TOPIC: Cultural Diversity – Relationships with People
READINGS
1. Text – Chapters 5, 6, 7and 8

T February 12 Class 9
TOPIC: Cultural Diversity – Views of Time and Nature
READINGS
1. Text, Chapters 9 and 10
2. Saunders, C., C. Van Slyke, and D. Vogel, "My Time or yours? Managing Time Visions in Global Virtual Teams," *The Academy of Management Executive (1993-2005)*, Vol. 18, No. 1, Feb. 2004, pp. 19-31.

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[1] The following abbreviations are used:
Readings -- ACC 380K.21, *Global Teams: Readings*, Spring 2013
Text --F. Trompenaars and C. Hampden-Yurner. *Riding the Waves of Culture: Understanding Diversity in Global Business, Revised and Updated 3rd Edition.* McGraw Hill, 2012

TH February 14 CLASS10
TOPIC: Cultural Diversity and Organizational Structure
READINGS
1. Text, Chapters 11 and 12
2. Scholz, T. "Talent Management in the Video Game Industry: The Role of Cultural Diversity and Cultural Intelligence," *Thunderbird International Business Review*, Vol. 54, November-December 2012, pp. 845-858.

T February 19 CLASS 11
TOPIC: Managing Cultural Dilemmas
READINGS
1. Text, Chapters 13, 14 and 15
2. Imai, L. and Gelfand, M. "The Culturally Intelligent Negotiator: The Impact of Cultural Intelligence (CQ) on Negotiation Sequences and Outcomes, *Organizational Behavior and Human Decision Processes*, Vol. 112, 2010, pp. 83-98.

ASSIGNMENT
Cultural Analysis Paper due

TH February 12 CLASS12
TOPIC: Film Analysis
READINGS
1. Ang, S. and A. Inkpen, "Cultural Intelligence and Offshore Outsourcing Success: A Framework of Firm-Level Intercultural Capability, "*Decision Sciences*, Vol. 39, No. 3, August 2008, pp. 337-358.

ASSIGNMENT
Film Analysis Report (due March 7)

T February 26 Class 13
TOPIC: Technology Tools to Support Global Teams
READINGS
1. Malhotra, A., A. Majchrzak, and B. Rosen, "Leading Virtual Teams, "Academy of Management Perspectives, February 2007, pp. 60-70.

TH February 28 CLASS 14
TOPIC: Topic 1
READINGS: TBD

T March 5 CLASS 15
TOPIC: Topic 1
READINGS: TBD

TH March 7 CLASS16
TOPIC: Topic 1
READINGS: TBD
ASSIGNMENT
Film Analysis Report (due March 7)

March 11 – March 15 – Spring Break

T March 19 CLASS17
TOPIC: Topic 2
READINGS: TBD

TH March 21 CLASS 18
TOPIC: Topic 2
READINGS: TBD

T March 26 CLASS 19
TOPIC: Topic 2
READINGS: TBD

TH March 28 CLASS
TOPIC: Topic 3
READINGS: TBD

T April 2 CLASS 21
TOPIC: Topic 3
READINGS: TBD

TH April 4 Class 22
TOPIC: Topic 3
READINGS: TBD

T April 9 Class 23
TOPIC: Topic 4

TH April 11 Class 24
TOPIC: Topic 4
READINGS: TBD

T April 16
TOPIC: Topic 4
READINGS: TBD

TH April 18 CLASS 26
TOPIC: Topic 5
READINGS: TBD

T April 23 Class 27 -
TOPIC: Topic 5
READINGS: TBD

TH April 25 CLASS 28
No Class
Team Project Papers due 9PM (submitted to Blackboard)
READINGS: None

T April 30 Class 29 -
TOPIC: Topic 5
READINGS: TBD

TH May 2 Class 30 -
TOPIC: Course Wrap-up ,Final Exam Review and Course Evaluations
READINGS: None
ASSIGNMENT
Practice Exam (not to be handed in)

May 9 (Thursday) 9-12
Final Exam