INTB 5026 International Accounting and Finance: Study Abroad in Mexico

(3 Credit hours)

Spring Semester 2018

Class Meetings:

<table>
<thead>
<tr>
<th>Regular meetings</th>
<th>Wednesdays 4:40 – 5:35 pm in Room 215</th>
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</thead>
<tbody>
<tr>
<td>UC International pre-departure meeting</td>
<td>Posted on Blackboard</td>
</tr>
<tr>
<td>Experience in Mexico</td>
<td>April 28 – May 6, 2018</td>
</tr>
</tbody>
</table>

Course Instructors

Lead Instructor: Margaret Reed, Ph.D., CPA, CMA  
Email: margaret.reed@uc.edu  
Office Location: 303 Lindner Hall  
Office Hours: MWF 1:30 – 2:25 pm, TR 10-10:50 am and by appointment  
Phone: 513-556-7054

Course Description

Designed for upper-level business students who have already taken INTB 3080, ACCT 2081 and ACCT 2082, this study abroad program will introduce students to international accounting and finance by comparing the US and Mexico and explore how the differences impact business. Equally important, students will explore facets of cultural differences through homestays, visits to markets and historical sites, and tours of businesses in Queretaro. Assignments before we depart for Mexico will develop students’ understandings of practical accounting and finance concepts in the international business community. The experience in Mexico and the cultural journal due after the experience in Mexico are a vital part of the class. If you are unable to travel with the group, you will not be able to pass the course. You will need to withdraw and take the course another time.

Student Learning Outcomes

- Demonstrate an understanding of international accounting and finance and how it affects business operations.
- Identify key differences between the US and Mexico that will be the focus of our activities in Mexico.
- Apply knowledge to business visits in Mexico by asking appropriate questions that lead the group to a greater understanding of the cultural differences.
- Demonstrate knowledge of the logistics of traveling internationally, by successfully navigating airports, customs procedures and travel schedules.
- Explain your experiences in an academic journal, highlighting important aspects that demonstrate the knowledge you gained while present in Mexico.
Course Format
The class will require 3 class sessions prior to the week of travel to Mexico. These class sessions will include information about travel logistics and preparation for the week-long experience in Mexico. All other preparation will be completed outside of class.

Required Texts and Course Materials

- Readings and team assignments will be posted on Blackboard

Required Experience in Mexico

- Flight #1: 4/28/18 | CVG-IAH | UA 3468 | Depart 600A | Arrive 803A
  Flight #2: 4/28/18 | IAH-QRO | UA 6163 | Depart 950A | Arrive 1159A

- Flight#1: 5/6/18 | QRO-IAH | UA 6317 | Depart 315P | Arrive 525P
  Flight#2: 5/6/18 | IAH-CVG | UA 3436 | Depart 750P | Arrive 1110P

- If you haven’t told us that you are opting out of the group flight, the airfare cost has been or will be posted on your student accounts. You must tell us by January 19, if you are opting out of the group flight, in order to get a full refund of the flight cost.

Course Assignments and Deliverables

Pre-travel

- Team assignment: We will organize teams to research topics about Mexico and international accounting and finance. Teams of 3-4 students will select a topic early in the semester, research the topic and prepare a powerpoint presentation. The powerpoint presentations will be submitted on Blackboard by April 1, 2018. The students will read each other’s powerpoint presentations and ask questions on a class wiki.

During/after travel

- Participation and ambassadorship while in Mexico will count for a significant part of your grade. You must attend all events and demonstrate engagement with our contacts in Mexico, your homestay families and your fellow students. Your actions and attitudes reflect on the reputation of the Lindner College of Business, the University of Cincinnati, the city of Cincinnati and the United States, while we are in Mexico and any misbehavior will be noted and reflected in your grade. More detail is included on page 6.

- Journals on cultural aspects of our core subjects experienced in Mexico are an essential part of all of our study abroad programs. You will write five to ten-page reflections (1” margins, 12-point font size, single-spaced) on actual experiences in which you learned about international accounting and finance in Mexico. Some journal entries can be about cultural differences. More detailed instructions are included on page 5.
Course Activities while in Queretaro, Mexico
See official schedule provided in class during the semester, subject to change when we get to Mexico

Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
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<tbody>
<tr>
<td>Jan. 10</td>
<td>No class meeting</td>
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<tr>
<td>Jan. 17</td>
<td>Class meeting to do introductions, form the research teams, assign research topics and go over the course requirements and travel preparations</td>
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<tr>
<td>Jan. 24</td>
<td>No class meeting</td>
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<tr>
<td>Jan. 31</td>
<td>No class meeting</td>
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<tr>
<td>Feb. 7</td>
<td>No class meeting</td>
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<tr>
<td>Feb. 14</td>
<td>No class meeting</td>
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<tr>
<td>Feb. 21</td>
<td>No class meeting</td>
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<tr>
<td>Feb. 28</td>
<td>No class meeting</td>
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<tr>
<td>Mar. 7</td>
<td>No class meeting</td>
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<tr>
<td>Mar. 21</td>
<td>No class meeting</td>
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<tr>
<td>Mar. 28</td>
<td>No class meeting</td>
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<tr>
<td>Apr. 4</td>
<td>No class meeting</td>
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<tr>
<td>Apr. 11</td>
<td>No class meeting</td>
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<tr>
<td>Apr. 18</td>
<td>Review team assignments and activities in Mexico</td>
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<tr>
<td>Apr. 25</td>
<td>Final schedule review and travel logistics</td>
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<tr>
<td>April 28-May 6</td>
<td>Program in Mexico</td>
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<tr>
<td>May 15</td>
<td>Cultural Journals Due by midnight</td>
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Grades

Team assignment 30 points
Ambassadorship/Program Participation 50 points
Cultural journal assignment 50 points

Total 130 points

Grading scale:
90-100 % A
80 – 89 % B
70 – 79 % C
60 – 69 % D
0 – 59 % F
Course Procedures/Policies

Academic Integrity

While abroad (24/7), you continue to be a student of the University of Cincinnati and as such are subject to the Student Code of Conduct along with other University policies. The Student Code of Conduct, along with other University policies, is available at [http://www.uc.edu/conduct/Code_of_Conduct.html](http://www.uc.edu/conduct/Code_of_Conduct.html). Any violation, including academic misconduct will initiate the College review process.

As with all Lindner College of Business efforts, in this course you will be held to the highest ethical standards, critical to building character. Ensuring your integrity is vital and ultimately is your responsibility. To help ensure the alignments of incentives, the Lindner College of Business has implemented a “Two Strikes Policy” regarding Academic Integrity that supplements the UC Student Code of Conduct. (see: [http://www.uc.edu/conduct/Code_of_Conduct.html](http://www.uc.edu/conduct/Code_of_Conduct.html)).

- All academic programs at the Lindner College of Business use this “Two Strikes Policy”
- All cases of academic misconduct (e.g., copying other students assignments, failure to adequately cite or reference, cheating, plagiarism, falsification, etc.) will be formally reported by faculty.
- Students will be afforded due process for allegations as outlined in the policy.

If a student is found guilty of academic misconduct in two instances, the student may be dismissed from the Lindner College of Business.

Special Needs and Accommodations Policy

If you have a disability (e.g., visual impairment, hearing impairment, physical impairment, communication disorder, and/or specific learning disability, etc.) which may influence your performance in this course, you must meet with the Disability Services Office (DSO) to arrange for reasonable accommodations to ensure an equitable opportunity to meet all the requirements of this course. If you require accommodations due to disability, please contact DSO at 513-556-6823, Campus Location: 210 University Pavilion. You will be provided an Accommodation Form indicating your accommodation needs for the quarter. Please present this form to me as soon as possible to ensure your accommodation needs are discussed, agreed upon, and provided.

Weather Related Policy

In the event of campus closures, the instructor reserves the right to reorder the schedule, including subjects, assignment due dates and exam dates. Students will be notified by announcements on Blackboard and emails. In rare circumstances, the instructor reserves the right to assign additional work by electronic means.

Attendance Policy

Students are required to attend scheduled class sessions, all visits and program activities in Mexico and all post travel class sessions. While in Mexico, we will use the buddy system at all times. You will be responsible for keeping an eye on your partner and watching out for him/her. In addition, leaders should know where you are going during free time, especially if the group is moving. Do not EVER leave the group without telling the leaders.

Required Pre-departure Orientation

Every student who travels abroad with the University of Cincinnati must attend a mandatory UC International pre-departure session. You only need to select one pre-departure orientation from the dates offered by UC International. You can find the complete list of dates and times at [studyabroad.uc.edu](http://studyabroad.uc.edu)
**Cultural Journal:** This course is, in part, experiential. The course includes more than the time you spend in the classroom or on company visits. You will be living in the Mexican cultural environment for nine days. Although this is a brief exposure, it will give you the opportunity to gain first-hand experience through your home-stay families, company visits, classroom experiences, and other activities. You will complete a series of five journal entries. You should take notes and make observations while you are in Mexico. Plan to transcribe those notes when you return. Each journal entry should be 1-2 pages, single-spaced, normal font size (12-point) and normal margins (1 inch on all sides), excluding any photos. The journals will focus on the following topics: family life, business (two – one of these must be observations on one of the firms we visit and one can be based on your experience shopping), food and meals, and social life. Note that these journal entries are not merely descriptions. They are structured and must follow the guidelines below. You will be graded based on the quality of your entries (i.e., thoughtful and well-written) and the extent to which you have followed the assignment guidelines. Due May 15, they should be submitted as a Word document on Blackboard and labeled as your last name and Mexico Journal (Last name MexicoJournal.docx). You will be given a provisional B grade at the end of Spring semester. Your grade will be changed to the correct grade after the journal has been submitted.

Components:

1. **Experience:** What cultural clues did you experience/observe? Describe what happened or what you saw. This component of your journal requires cultural sensitivity. Thoughtfully observe and describe the related cultural clue(s) (e.g., stories, language, symbols, rites/rituals, norms, attitudes, etc. experienced during plant tours, guest lectures, casual conversations, shopping trips, etc). (Please note that this is NOT a travelogue. Don’t merely recite that today I went to ...) This should be a brief description. Example: The first time I went to a dinner in France, it took nearly three hours. By American standards, the service was very slow. My host detected that I appeared impatient. However, that experience provided me with important insights into French culture. What are meals, business, families, and social life like in Mexico?
2. **Reflection:** What cultural difference do these clues suggest? Why do you think this difference exists (e.g., what value does it have for the individual/group)? Look at the experience from the “local” perspective. Remember, cultures develop and persist because they serve a purpose. What insights from the study of culture can help explain what you observed? This will require that you compare your experience to your home culture. Be careful to not be judgmental (cultures are not necessarily better or worse).
3. **Theory/Cultural Frameworks:** Based on your experience and reflection, what do you think you “know” now? For example: Many observers note that time is more fluid in Mexico and that people tend to be late for meetings. Explain why. What do the various cultural frameworks/theories suggest that would help explain this situation?
4. **Summary/Implications:** How might understanding this difference affect your social interactions with people from this culture? How would you use this learning to manage cultural differences more effectively? How would this aspect of culture affect you if you were doing business in Mexico or with Mexicans?
**Ambassadorship**: Attendance and quality involvement are expected within all class sessions, team meetings and all social interactions in Mexico, including tours and family visits. You are expected to be professional, respectful, positive and supportive. If you are absent from any of the planned classes and activities or fail to act appropriately, it will result in, at the very least, a reduction in points. You are also representing the college and university. We expect you to conduct yourself in a professional and respectful manner towards your leaders, hosts and all others you encounter.

The PACE guidelines are good examples of what we expect from students when traveling officially with the University of Cincinnati.

![PACE](image)

This course aligns with PACE, the Lindner College of Business platform for developing the *total* business professional.

**P – Professionalism**

- Enhance oral & written *communication*, express ideas clearly, logically and persuasively.
- Develop and practice *teamwork* skills through group projects and exercises.
- Practice professional habits of punctuality, preparation, respect and participation.

**A – Academics**

- Develop foundational knowledge of core *business functions* and their interactions within firms.
- Begin applying functional and cross-functional knowledge to *critically analyze business problems*; for example applying techniques for business plan development.

**C – Character**

- Learn and apply *leadership* techniques for project management (plan, brief, execute, debrief).
- Build an understanding and initial skills of *managing diversity*, including understanding cultural differences, and challenges and opportunities of global business.
- Understand importance of *ethics and social responsibility* in business and personal settings.

**E – Engagement**

- Build understanding of importance and practices of *networking* through interactions with business professionals and guest speakers.
- Develop awareness and appreciation of *involvement* in social organizations, community service, and professional group opportunities.