



Broad College of Business

MICHIGAN STATE UNIVERSITY

Accounting & Information Systems

ACC 491/891: Accounting & Finance in Zurich

Spring 2024 Syllabus

Instructor: Professor Sanjay Gupta

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Introduction:

I am **Sanjay Gupta**, professor in the Department of Accounting & Information Systems, and previously the Eli & Edythe L. Broad Dean of the Broad College. I have the privilege of a dual relationship with MSU, first as an alum having earned a Ph.D. in business, and second as a faculty member since 2007. You can read more about me and my professional career journey at: <https://broad.msu.edu/profile/sgupta/>

Course Information

Course Overview:

In this course, you will be introduced to selected accounting and finance topics of current importance, as well as cross-cultural issues, in an international context. Between the on-campus modules and the site visits to businesses and cultural destinations in Switzerland, this course will help you gain knowledge and experience of working and living in an international setting and developing a "global mindset". In an increasingly interconnected world with virtually seamless borders, developing such a mindset will give you the comfort and confidence to become a global citizen.

Course Objectives:

Upon successful completion of this course, you will be able to:

1. Understand some of the key issues in doing business in Switzerland and the European Union.
2. Understand some of the emerging issues of importance in accounting and finance in Switzerland and the EU.
3. Understand the evolving regulatory framework around Environment, Social and Governance (ESG) disclosures.
4. Understand the role and importance of cultural issues in dealing with people and situations in business contexts.

5. Understand the basics of international tax issues and their impact on business decisions.
6. Understand some of the ethical dilemmas in accounting and finance.

Textbook & Course Materials:

There is no required textbook for this course. There are two reference books listed at the end. The required materials consist of assigned readings and case studies that will be completed in the pre-departure sessions. These materials are posted on the D2L website for the course.

Course Schedule & Requirements

1. REGISTRATIONS: You must complete two important registrations by January 30, 2024

a. Registration on the “ISP Travel Zone” (DUE: January 30, 2024)

- Please follow the instructions below to register on the “Travel Zone” website. ISP, the service provider, is collecting this information for arranging accommodations (rooming list), arrival and departure transfers, and meals (dietary restrictions/preferences). MSU’s Office of Study Abroad has authorized ISP to collect this information.

TO ACCESS THE TRAVEL ZONE:

- Go to travelzone.studyprograms.com
- Create your account using your email address, password and the Unique Login:

TO ACCESS THE APP:

- Download the “Travel Zone App” from the AppStore or Play Store
- Sign in with your existing Travel Zone Account
- *Voila!* Your program will automatically upload to the app

b. Registration for UNITED NATIONS Excursion in Geneva (DUE: January 30, 2024)

We cap off our Zurich trip with a visit/tour of the United Nations in Geneva on Friday, March 1. To tour the facilities, you must pre-register on their site for an “access badge”. Instructions for completing the registration are below. The site is in both English and French. I completed my registration, and it took less than 10 minutes. Once you submit the registration, you will get an email confirmation of your registration and the website will indicate that it is “awaiting approval”.

Instructions for UN Registration for Badge and QR code for entry:

- THE LINK FOR THE REGISTRATION: [UNOG Visitors \(1 January 2023 - 31 December 2024\): Registration · Indico.UN](#)
- click on: **ADULT (from 18 y.o) - Access Badge request 2023**
- upload\take a photo - face picture (can be a selfie done with care)
- first name
- last name
- date of birth
- phone number

- email (after registration, you will receive an email mentioning that your registration is pending, your registration will be approved in a range from 1 to 7 days before your guided tour)
- passport number (issuing country and expiry date)
- group's name: **PLEASE INSERT: "Michigan State University"**
- date of planned tour: **PLEASE INSERT: "2024/03/01"** (1st of March 2024)
- time of planned tour: **PLEASE INSERT: "14:00"**
- booking number: **PLEASE INSERT: "201724237"**

2. PRE-DEPARTURE SESSIONS: (All sessions meet from 5:40 to 8:30 pm)

Prior to our site visits in Zurich, we will meet on campus for three "pre-departure sessions" and upon return from Zurich for one "post-site visit (unpacking)" session. on the following dates:

DATE	TOPIC & READINGS (materials are on the D2L site)	GUEST SPEAKER
SESSION 1: Tuesday, February 6 Room: M235	Doing business in Zurich, EU or internationally in general Cultural issues in doing business internationally, especially in Zurich and Switzerland ESG regulation and reporting in Switzerland and EU	Katie Balesky , Partner, PwC
SESSION 2: Wednesday, February 14 (note this is different from before) Room: M200	Preparing for the trip to Zurich Logistics and other plans Orientation to Culture Personal Culture Intercultural Communications	David Jerabek , Travel Manager, ISP Paul Balas , Partner (ret'd), PwC, Broad College Executive-in-Residence
SESSION 3: Tuesday, February 20 Room: M235	International Taxation issues in Switzerland and the EU Ethical issues/considerations of doing business globally	Lisa Roelofs , Partner, Plante Moran Dr. Jennifer Dunn , Faculty Director, Broad College Center for Ethical & Socially Responsible Leadership

4. **SITE VISITS (Zurich and Geneva: Saturday, February 24 to Saturday, March 2, 2024):** You have received a tentative plan for the week in Switzerland. The specific corporate visits are being worked on; the detailed itinerary will be provided when finalized.

5. **POST-SITE VISIT SESSION (Tuesday, March 5, 2024; Room M235)**

This session is designed to help you debrief the course and unpack your experience from a professional and personal development perspective. Specifically, this debrief is designed to help you write your **reflection paper** (3-5 pages) that should cover the following:

- **Professional:** how did the education abroad experience enhance your understanding of your chosen field of study? What are some of the key takeaways of this experience for your major?
- **Personal:** how did the education abroad experience impact your personal development of a global mindset that you could share with an employer or in a social setting?
- **Testimonial:** for the program that can be used for future marketing purpose.

Reflection Paper: A 3-5 page written paper reflecting on the above. Due March 12, 2024

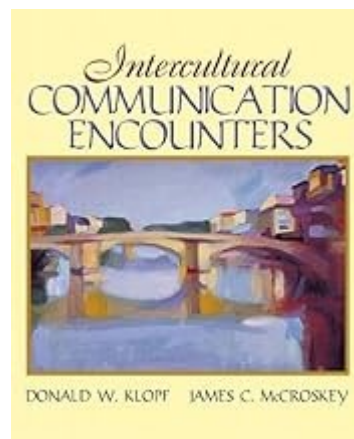
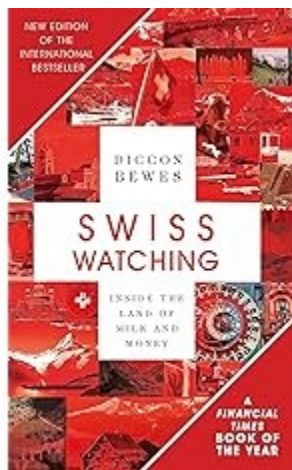
6. **Resources:** Several resources are included on the D2L website for this course in each of the pre-departure sessions. In addition, here are two books suggested to me as good resources for preparing for our trip ...

- *Swiss Watching: Inside the Land of Milk and Money*, by Diccon Bewes

Originally published in 2012; currently there is the 3rd Edition of the book as of 2018 available from multiple sources, including [Amazon](#)

- *Intercultural Communication Encounters*- Klopff & McCroskey [I bought a used copy]

It is available at sources such as [Amazon](#).



Grading Policy

Your grade in this course will be based on the following: 1) your timely attendance for each meeting; 2) active participation and engagement in the on-campus meetings (both pre-departure and post-site visit sessions) and the corporate visits in Zurich; and 3) the written reflection paper to be submitted at the end of the course.

At the end of the course, your grade will be determined on a curve of the total points. I anticipate a class average grade of approximately 3.40, but I reserve the right to move the average down or up based on your performance.

The table below provides a breakdown of the point allocation:

Activity	Points
Pre-departure and Post-site visit Sessions – participation and engagement	100
Site visits in Zurich – professionalism, participation, and engagement	100
Written reflection paper – impact of course on professional and personal growth and development of a global mindset	100
TOTAL	300

Acknowledgments: This course has benefitted from several guest speakers who have chosen to provide their knowledge and experience to help you develop a global mindset. They deserve our unqualified thanks!