



Broad College of Business MICHIGAN STATE UNIVERSITY

Dept. of Accounting & Information Systems

ACC 491/891: Accounting & Finance in Zurich

Spring 2025: **SYLLABUS**

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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:

This Education Abroad course is aimed at helping you develop a “global mindset,” one of the current five strategic priorities of the Broad College. This goal is aimed to be accomplished by exposing you to cross-cultural issues in doing business internationally, as well as working and living in an international setting, all within the context of selected accounting and finance topics of current importance. The course has three components: 1) pre-departure modules on campus; 2) site visits to businesses and cultural destinations in Switzerland; and 3) post-site visit (debrief) and reflection session on campus. This course is motivated by the fact that in an increasingly interconnected world with virtually seamless borders, businesses transcend physical geographies. Hence, developing a "global mindset" is essential to your professional career success and personal growth as 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 internationally, and especially 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 international business contexts.
5. 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 of this syllabus. The required materials consist of assigned readings and case studies in the pre-departure sessions. These materials will be posted on the course D2L website.

Course Schedule & Requirements

- 1. REGISTRATION: You must complete an important registration on the “ISP Travel Zone” (DUE: January 30, 2025)**

TO ACCESS THE TRAVEL ZONE:

1. Go to travelzone.studyprograms.com
2. Create your account using an email address, password and the Program Identifier: XHQMYD

TO ACCESS THE APP:

1. Download the “Travel Zone App” from the AppStore or Play Store
2. Sign in with your existing Travel Zone account
3. *Voila!* Your program will automatically upload to the app

2. PRE-DEPARTURE SESSIONS: (All sessions meet in the Minskoff Pavilion 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 11 Room: M216	Course overview and expectations	Dr. Gupta
	Doing business in Zurich, EU or internationally Financial Accounting/Reporting standards and practices in Switzerland ESG regulation and reporting in Switzerland and EU	Dale McDowell , Partner @ PwC
	Ice-breakers – class introductions/getting to know each other	Dr. Gupta
SESSION 2: Tuesday, February 18 Room: M216	Preparing for the trip to Zurich Logistics and other plans	David Jerabek , Travel Manager @ ISP
	Orientation to Culture Personal Culture Intercultural Communications	Paul Balas , Partner (retd) PwC, Executive-in-Residence @ Broad College
SESSION 3: Tuesday, February 25 Room: M216	Ethical issues/considerations of doing business globally	Dr. Jennifer Dunn , Faculty Director, Broad College Center for Ethical & Socially Responsible Leadership
	Class introductions/Getting to know each other (continued)	Dr. Gupta

3. SITE VISITS (Zurich and Geneva: Saturday, March 1 to Saturday, March 8, 2025): 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.

4. POST-SITE VISIT SESSION (You must attend one of these sessions: March 10, 12, 18, or 19; Room M036)

This session will be led by Dr. Guanglong Pang, Assistant Director of Education Abroad and Global Engagement in the Broad College. This session is designed to help you debrief the course and unpack your education abroad 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? How would you share the impact of these takeaways with an employer?
- **Personal:** How did the education abroad experience impact your personal development of a global mindset? How would you share this with an employer or in a social setting?
- **Testimonial:** Please write a brief testimonial about this course/program for a future student considering education abroad. Why should they consider taking this program? We would quote some of these testimonials (without disclosing your identity).

Reflection Paper: A 3-5 page (letter-size, single-sided) written paper reflecting on the above.

Due: Monday, March 24, 2025 by 5:00 pm (submit electronically via D2L)

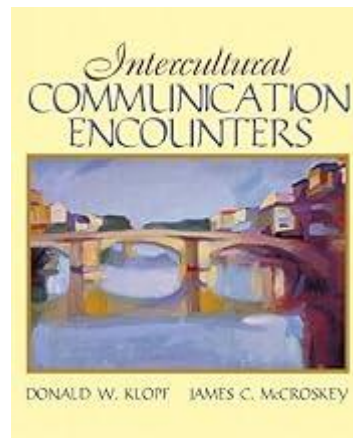
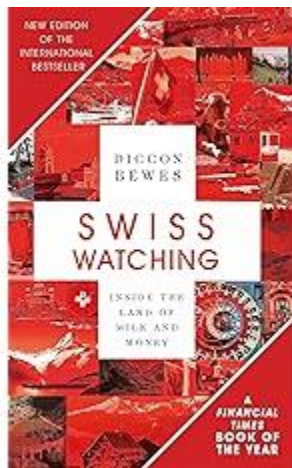
- 5. Resources:** Several articles, presentations and other resources are included on the course's D2L website in each of the pre-departure sessions. In addition, here are two books suggested to me as good resources for preparing for our trip ...

- *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 to range between 3.30 and 3.50, 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

Course Website on D2L

Please note the [course website on D2L](#) is an integral part of this Course Syllabus. You can find important documents and resources in “Content Browser” under the tab “Student Resources & Assistance.” In particular, please review MSU Policies regarding Academic Honesty, Student rights and Responsibilities, Limits to Confidentiality, and others. Those policies are incorporated here by reference.

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!