ACG 6957/TAX 6957 Accounting/Taxation Study Abroad to Italy

Syllabus
Spring Term, 2016

Instructor:  David G. Jaeger
Office: Building 42, Room 3013
Telephone: (904) 620-1671
Fax: (904) 620-3861
email: djaeger@unf.edu
homepage http://www.unf.edu/~djaeger/
Class Hours: see course schedule
Office Hours: Before and after class times; other times by appointment.

1. Textbooks

A. Required


B. Recommended

I recommend that you buy one book on Italy or one on Rome and one on Florence/Tuscany. The first book is a good book on Italy’s contemporary history. I would buy a phrasebook as well. The list below is not intended to be comprehensive. I would recommend that you get different books from your roommate. Accounting and taxation reading will also be made available as needed during the spring term.

Italy
Regions

Phrasebooks

Accounting & Taxation
The instructor will make contemporary readings available during the Spring 2016 term. These readings will be from the Wall Street Journal, “Big Four” Accounting Firm materials, online materials dealing with business, accounting, and taxation in Italy, and various other sources.

II. PURPOSE OF COURSE
This course provides graduate students with a truly unique learning experience. The Accounting/Taxation Study Abroad to Italy provides insights into the accounting, taxation, and financial institutions that operate in Italy by examining the history (beginning with Luca Pacioli in the 15th century) of accounting and its impact of the development of commerce within the region, the country and the world. The course emphasizes the similarities and differences between the financial systems of Italy and the US. Students will examine the constructs of accounting and taxation as part of the pre-trip definitions of the business environment and in preparation for the business site visits as well as the travel portion of the course. As a result, students will be able to contrast the Italy of Pacioli with the Italy of today. The group will also visit additional cultural attractions during the trip.

III. LEARNING OBJECTIVES
After completion of the course:
1. Students will develop an understanding of the historical roots of modern day accounting.
2. Students will develop an understanding of the differences and similarities between the business systems of Italy and the United States.
3. Students will develop an understanding of the differences and similarities between the financial systems of Italy and the United States.
4. Students will develop an understanding of the differences and similarities between the taxation systems of Italy and the United States.
5. Students will develop an understanding and appreciation of the cultural differences between Italy and the United States.

IV. COURSE REQUIREMENTS
Prerequisites: Participants must be enrolled in a Coggin Graduate Program and have completed or be enrolled in ACG 6305 (or equivalent), ACG 6309, or have permission from the instructor.

Travel Documents: Students must have a passport that is valid through the entire trip and have any accompanying visa that UNF will process.

Cost: The trip will cost $3,300. Students must pay the cost of the trip and the normal tuition. The cost of the trip includes airfare, in-country transportation, lodging, breakfasts (normally included with the hotel stay), and several group meals.

Lodging: Students and faculty will normally stay in double-occupancy rooms. In addition, lodging might not be up to American hotel standards in some cases. However, we will stay in clean, safe locations.

Academics: There are 7 graded components:

1. Pre-tour discussion of culture, history, economy, and accounting/taxation.
2. Pre-trip Business Presentation: Students will be assigned a business or accounting/taxation topic by the instructor to present at the last class meeting before the trip. Presentations should last approximately 10 minutes and include handouts. All topics must be approved by the instructor.
3. Participation during study tour: Punctuality, respectfulness (of everyone, but especially of the native population and customs) is expected. Students are expected to be inquisitive, attentive, and to participate during all business visits. Failure to behave in the prescribed manner will result in a failing grade in the course. Please note that the instructor will be making materials available throughout the course. You are expected to read these materials as a basis for being informed and asking questions on the Business Visits.
4. Study Tour Journal: Each student must keep a daily journal during the study tour. You can use it as a place to track your trip in terms of chronology, geography, etc. Use it to keep track of your cultural experiences and use it as an outlet to describe new experiences and your thoughts with regard to them. In addition, you should incorporate notes from various lectures and business visits. The purpose of the journal is to record not only what you do and see, but also what you feel and think about your experiences during the trip. When complete, the journal will provide your instructor with an excellent overview of the experiences and thoughts you had during your visit. The journal must be turned in on the last class meeting, but will be returned after grading has been completed. It
is expected that students will begin to keep the journal after each class experience beginning with the first class.

5. **Post-tour discussion.**

6. **Post-tour Paper:** Students will be expected to turn in a 5 page paper which discusses their expectations and realities regarding the study-abroad trip to Italy. It is suggested that students work on drafting this paper throughout the trip as part of the journaling process. Papers are due at the last class.

7. **Post-tour presentation:** Each student must identify a unique topic that was most interesting to him/her on the trip. This could involve a cultural issue, the operation of a specific firm which was visited during the trip, etc. Each topic must be approved by the instructor. Once a topic has been chosen by one student, no other student may examine the same topic. At the class meeting after retuming, each student must present his/her conclusions about his/her issue. Presentations will be graded on both content and style.

**V. GRADING**

Each student's grade for the course will be based on the following:

<table>
<thead>
<tr>
<th>Type of Activity</th>
<th>Description of Activity</th>
<th>% of Final Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>Pre-tour discussion of culture, history, and economy: in class.</td>
<td>10%</td>
</tr>
<tr>
<td>Individual</td>
<td>Pre-trip presentation.</td>
<td>10%</td>
</tr>
<tr>
<td>Individual</td>
<td>Participation and asking informed questions on business visits during study tour.</td>
<td>25%</td>
</tr>
<tr>
<td>Individual</td>
<td>Study tour journal.</td>
<td>25%</td>
</tr>
<tr>
<td>Individual</td>
<td>Post-tour discussion: in class.</td>
<td>10%</td>
</tr>
<tr>
<td>Individual</td>
<td>Post-trip paper.</td>
<td>10%</td>
</tr>
<tr>
<td>Individual</td>
<td>Post-tour presentation.</td>
<td>10%</td>
</tr>
</tbody>
</table>

All presentations must utilize PowerPoint and be well-organized, concise, and coherent. In addition to content, presentation style and clarity will be graded.

The purpose of the journal is to provide a forum for reflecting on your experiences as they happen. Therefore, journals will be graded for the quality of your notes from meetings, your observations and the degree and quality of self-examination that it documents. Journals will NOT be graded for organization, grammar, spelling, etc. If you get too concerned about these issues when you're writing, you won't get much out of the experience.

In addition, failure to attend any pre-tour, in-country (excused absences will be permitted), or post-tour activity associated with this course will result in grade reduction and/or a failing grade. Improper behavior, described elsewhere in this syllabus, will result in a failing grade for the course.

Grades are assigned on a 10-point scale: 90-100=A, 80-89=B, 70-79=C, 0-69=F. No D grades or +/- grades will be used. All work must be done and submitted/presented on time. Any work turned in or presented late will be penalized at the rate of 25% per day.
against the maximum value of the work. This penalty applies regardless of the legitimacy of the excuse. In particular, computer and printer problems, whether hardware or software, will not get you any special treatment. There will be no exceptions. Plan ahead, back up computer work, and don't procrastinate.

VI. ACADEMIC INTEGRITY
Working together is a wonderful way to learn, and your instructor encourages it. Because of the nature of this study tour, we encourage you to work with others in this class on all assignments. Discussing your impressions, reactions, and observations before, during, and after the study tour will help you to make sense of them, as well as help you to become more observant during the progress of the course.

Plagiarism is taking someone else's work and passing it off as your own. Plagiarism includes taking phrases, sentences, or paragraphs from someone else's writing and using them in your own writing without providing true attribution of their source. Avoiding plagiarism, of course, does not mean neglecting to conduct solid research. It is appropriate to read what various scholars and experts have learned about an issue before you form your own conclusions about it. However, you must ensure that you understand the literature. At a minimum, students should rephrase the literature's content, rather than quoting it verbatim. This practice also helps to ensure student understanding of the issue, as you cannot write intelligently unless you do know your subject. Another way to avoid plagiarism is to ensure that you utilize a large number of sources, so that your knowledge goes beyond that of any particular book or article.

The internet now provides students with the opportunity to purchase term papers and other work. Turning any paper or project or making a presentation that you did not create is a violation of academic integrity.

With regard to these and all other issues of academic integrity, students are also expected to adhere to the code of conduct as outlined in the UNF catalog. Anyone caught violating the academic integrity code will be disciplined fully.

VII. STUDENTS WITH DISABILITIES

If you have a disability as defined by the Americans with Disabilities Act (ADA), and may require an accommodation or auxiliary aid(s) for the study abroad experience, please contact and register with the UNF Disability Resource Center (located in Building 57, Room 1500; phone 620-2769) or visit the DRC’s website at http://www.unf.edu/drc/. Military and veteran students who return from combat exposure may be utilizing the post 9/11 GI bill to continue postsecondary education goals and may need both physical and academic accommodations. These students should contact the Director of Military and Veterans Resource Center (57/2700) by phone (904) 620-2655 or visit the MVRC website at http://www.unf.edu/military-veterans/. Please refer to UNF's Student Handbook for more details about both the Disability Resource Center and the Military and Veterans Resource Center.

Please note that foreign countries do not have to comply with the public access requirements of the ADA and there may be physical or other barriers to equal access in foreign locales (e.g., medical care, lodgings, restaurants, businesses and other buildings,
services or facilities). Students with disabilities are strongly encouraged to research the access and service limitations of the locales to be visited. Further, prior to registering for the study abroad course, the student should meet with the responsible instructor so that the two can ascertain whether the student will be able to participate in all activities of the desired study abroad program or can participate in alternate activities that meet study objectives.

VIII. CLASSROOM ETIQUETTE
You may not use cellular telephones or pagers in class. If you bring them, they must be turned off. If there is an emergency situation that requires you to have an active telephone or pager in class, you must notify the instructor in advance before class begins that your equipment will be turned on. In such cases pagers (and cell phones, if possible) should be set to vibrate, not to sound an alarm. Violation of this policy will result in your being asked to leave the classroom for the remainder of the period.

IX. ETIQUETTE DURING THE STUDY TOUR
While you are abroad, you are representing not only yourself, but also the University of North Florida and the United States of America (and/or your native country, if it isn't the U.S.). Remember that any interaction that you have with the native citizens of the country you are visiting can leave a lasting impression, especially if you violate native sensibilities. The term ugly American didn't invent itself. Citizens of every nation are proud of their heritage. If you make snide remarks that they overhear or, even worse, act in a manner that is insulting to them, they will view this as evidence that the ugly American stereotype is accurate.

Therefore, when you are abroad, you should strive not just to be aware of cultural differences, but also both to experience and to appreciate them. Try the local foods even if you don't think you'll like them. If natives are hosting you, make every effort to demonstrate that you are enjoying their cuisine, even if you are not! While many Americans view foreign foods as unhealthy, remember that the citizens of most countries are less unhealthy than Americans overall. Besides, eating different foods for a week or two really won't kill you. View this as a chance to practice the skills that you might need someday if you become engaged in international business.

Similarly, Americans are often shocked by the times that shops are open or closed (in some countries, you'll be escorted from the store at 5:00pm, regardless of whether you've made your purchase). Other cultures wouldn't think of starting dinner until 7:00pm or even 11:00pm or midnight! Local restaurants might not even be open when you are ready to eat. There are too many of these issues to discuss here, but you can prepare yourself by learning the local customs before you leave the U.S. and then making plans (e.g., having snack food in your hotel room if dinner starts too late) if you simply don't think that you can deal with the local customs otherwise.

During business site visits, you should behave in a professional and businesslike manner. Formal business attire is typically appropriate. Be inquisitive and show your interest in the host company, but remain respectful at all times. In general, you should never use familiar forms of address (e.g., first names) unless you are specifically invited to do so. Be sure also to know when it is appropriate for you to shake hands, etc.
The bottom line is that you will enjoy the trip more and be more productive while you are abroad if you know what you will be facing before you leave home and you are willing to be open-minded and culturally sensitive while you are abroad.

**X. SAFETY ON THE TRIP**
It is unlikely that you will experience difficulties during the trip, but if you do, they can be extremely disconcerting, not to mention inconvenient.

There are places in Jacksonville that you would not visit alone or at night. Similarly, there are places that you should not be in every major city abroad. There might even be entire regions of the country that you should avoid. Use your common sense when you are abroad. Travel only in groups, especially at night and especially if you are a woman. Do not go to the bathroom alone, especially in a bar (again, especially if you're female).

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, faculty members should know where you are at all times, especially if the group is moving (e.g., boarding a local tram or bus, boarding a train, moving through an airport, walking through a firm's plant). Do not leave the group without telling the faculty members! A student on a previous trip got separated from the group and left behind when he decided to stop and buy subway tickets without telling anyone.

Pickpockets thrive in tourist zones (both abroad and in the U.S.). If you carry a wallet, never carry it in your back pocket, where it is easiest to steal. Put it in your front pocket and keep your hand on it. Better yet, invest a few dollars in an alternative way of keeping your money and passport (e.g., a pouch that attaches to your belt and that you can store inside your pants. If you carry a purse (strongly discouraged), be extremely careful. Always keep it closed. Never carry it at your side or on your hip, as skilled pickpockets can unzip it and remove items without your knowing it. If you carry it with the strap over your shoulder, be aware that some thieves will ride past you on a bicycle or motorcycle and grab the strap. Not only will they get away with your purse, you are likely to be seriously injured in the process.

Thieves often work in pairs or groups. One common tactic is for one person to distract you (e.g., asking for directions, pretending to be falling-down drunk) while others steal your valuables. This is especially effective in a crowded subway car or in a crowded tourist area. Be on the alert in such places!

Be sure that you have a copy of the front page of your passport stored in a safe place that is separate from your luggage. It is very difficult to get a passport replaced quickly without that page. Your instructors will also carry a copy for you, and you will leave one on file at UNF to be sure that we can get one if we need one.

Be sure that you have a list of your credit card numbers and/or travelers check numbers in a safe place that is separate from your cards and checks.

**XI. TENTATIVE COURSE SCHEDULE**
The following table lists topics, required readings, assignments, exams, etc. All reading must be completed before class begins! Be prepared to discuss the material.
<table>
<thead>
<tr>
<th>Date (tentative)</th>
<th>Topics to be Covered</th>
<th>Time</th>
<th>Assignments Due, Etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 13, 2016</td>
<td>• Packing Itinerary, etc.</td>
<td>9-10pm</td>
<td>• Overview of trip &amp; administrative issues.</td>
</tr>
<tr>
<td>March 9, 2016</td>
<td>• Assignment of industries for presentations</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>• Final Trip Details</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Saturday February 20, 2016</td>
<td>Italian Language, Culture and the Economy; Student discussion of industries.</td>
<td>8:30am-5:00pm</td>
<td>• Student Presentations on Industries</td>
</tr>
<tr>
<td>Sunday February 21, 2016</td>
<td>Student discussion of industries; itinerary; basic language training; discussion of expectations</td>
<td>8:30am-5:00pm</td>
<td>Student Presentations on Industries</td>
</tr>
<tr>
<td>Friday, March 11- Sunday, March 20, 2016</td>
<td>Study Abroad</td>
<td>N/A</td>
<td>Student Journals. Business visit participation: Please note that the instructor will be making materials available throughout the course. You are expected to read these materials as a basis for being informed and asking questions on the Business Visits.</td>
</tr>
<tr>
<td>Saturday March 26, 2016</td>
<td>Student presentations. Debriefing session: post-tour discussion of impressions (especially vis-à-vis a priori expectations)</td>
<td>8:30am-3:00pm</td>
<td>Student Presentations; last day of study tour course. Post trip impressions paper and student journals due</td>
</tr>
</tbody>
</table>