

Kelley School of Business  
Indiana University, Indianapolis  
**BUSINESS GRADUATE ACCOUNTING BUPA-D590: Independent Study in  
International Business: Emerging Economies—India**

***Syllabus – Spring 2016***

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<b>OFFICE HOURS:</b>	MON. 11:00 A.M. – 5:00 P.M.	
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### **Course Description**

Economic environment for overseas operations. Governmental policies and programs that affect international business. Economic and political philosophies around the world; patterns of government-business relationships. Economic development and business activities in differing political and cultural environments. International dimensions of marketing, finance, accounting, taxation, and personnel, with an emphasis on management decisions and implementation. Analytical framework for decision making in a multinational context.

Emerging markets are generating unprecedented business opportunities. However, they are far more complex and risky than they may seem. Profiting in these markets entails retooling business models, products, and strategies to exploit these differences, instead of falling victim to them.

This is a combined graduate and undergraduate course. Some MSA graduate accounting and systems courses (e.g., A511 Intermediate Accounting II, A514 Auditing, A515 Federal Taxation, A523 Business Information Systems) may be combined with undergraduate courses when there are insufficient graduate students to create a separate graduate section of the course. In such case, MSA students must register for the graduate number of such course or the course will not count toward the 30 hours required for the MSA degree. In addition, MSA students will normally be required to complete an additional project in the course.

### **Course Objectives**

This course emphasizes on some contemporary issues in international management. At the core, it asks: What does globalization mean to American business? What are the practical problems of competing internationally, and how can these problems be effectively handled? This course focuses on how to capitalize on the opportunities and face the challenges, as a business manager. In this offering of the course, we focus on three specific issues:

- What are the critical management issues for a business in the global economy?
- What are the essentials of choosing, negotiating, and managing an international alliance?
- What are the key challenges facing a manager working for a multinational/global company in an emerging economy?
- Upon completion of BUPA D590, each student should gain a useful, timely, thorough understanding of worldwide organizational structures and management processes that effectively translate strategic intent into operational success. The overall objective is to help you develop the skills and knowledge in international business, so that you are highly marketable in a competitive and increasingly global marketplace and gain valuable understanding of how emerging economies are shaping the global world today.

### **TRIP OBJECTIVES:**

1. Discuss with industry leaders some of the opportunities and problems facing global managers today.
2. Reinforce our discussions and readings about the similarities and differences in performing certain business functions.
3. Learn to adapt to, and become more culturally sensitive about other cultures and people doing business within those cultures.
4. Broaden your knowledge about other cultures through the interchange of ideas with people from various countries, such as economic, political, cultural, geographic, and historical. This will hopefully lead to a heightened cultural sensitivity.
5. Learn and have fun safely.

### **LEARNING OUTCOMES:**

Upon successful completion of this course, the student should be able to:

### **Critical Thinking:**

1. Possess an understanding of the important terms and concepts related to international business and the emerging economies of the world while developing the ability to arrive at reasoned conclusions and informed decisions.
2. Develop a global approach in identifying, analyzing, and solving problems.
3. Identify the role and impact of cultural variables in international business by evaluating the logic, validity, and relevance of data.
4. Grasp and incorporate the ethical and societal dimensions of international business by using knowledge gained in order to generate and explore questions.
5. Recognize the impact of technology in opening up global markets and changing the ways in which international business is conducted by analyzing information and ideas from multiple sources.
6. Have the ability to prepare a professional global business plan in a target country.

### **Management, Leadership, and Ethics:**

1. Possess the ability to make informed and principled choices regarding conflicting situations in personal, business, and public lives.
2. Recognize and foresee the consequences of those choices.

### **Communication:**

1. Possess the written communication skills to effectively express their ideas and facts after analyzing, interpreting, and comprehending informational sources and technology.
2. Develop an ability in oral communication to engage in active and professional communications and dialogue in academia, business, and the community.
3. Encourage, examine, and comprehend the viewpoints of others in order to operate with civility and cooperation in a complex, diverse, and global business and social world.

### **Professional Skills and Competencies:**

1. Possess the ability to obtain substantial knowledge and understanding in field of international business while gaining exposure and knowledge in other related disciplines.
2. Meet professional standards and demonstrate important skills and competencies while making efficient use of information and technology resources for intellectual, professional, community, and personal needs.

### **PREREQUISITES:**

- The program is open to all undergraduate majors. Students need to have completed ECON E201 Macroeconomics, ECON E202 Microeconomics, and BUS L203 Commercial Law, an equivalent, or by petition. Undergraduate students must have

completed 60 credit hours and at the time of application, have a minimum 2.75 cumulative GPA.

- This class is open to all majors on any IU campus provided they have met the requirements. However preference will be given to undergraduates and graduate MSA students in Kelley School of Business Indianapolis.
- No language requirement

### **Course Texts:**

**Billions of Entrepreneurs: How China and India are Reshaping their Futures and Yours** by Tarun Khanna, Harvard Business School Press, 2007.

**Twelfth Five Year Plan (2012-2017): Planning Commission Government of India**, Sage Publications, 2014.

**Microfinance India: State of the Sector Report 2013** by N. Srinivasan, Sage Publications, 2014.

**Flavor Of India Travel Guide: Everything You Need to Know About Indian Culture, Cuisine, and Etiquette**, by Christal Natalie, Amazon 2015.

### **Learning Approach**

The course will use a mix of learning tools, including lectures, class discussions, videos, and book report. Particularly crucial will be in-depth class discussion and case analyses. This emphasis on class discussion makes it imperative that pre-class preparation be thorough and rigorous. You will be called upon to contribute to the class. **Be prepared!** The grading scheme mirrors our learning approach, and will be as follows:

2 Million Minutes Essay	125 Points
Team Chapter Review	125 Points
Case Hand-ins (4 cases)	200 Points
Team Book Report	125 Points
Final Examination	150 Points
Individual Article Reviews (10)	125 Points
Participation	150 Points
Current Event Presentation	100 Points
Forum Discussions Participation (5)	100 Points
Class Project	500 Points
Trip Journal for D590	300 Points

### **GRADING SCALE:**

A+	98% and above
A	93-97.9%
A -	90-92.9%
B+	87-89.9%
B	83-86.9%
B-	80-82.9%
C+	77-79.9%
C	73-76.9%
C-	70-72.9%
D+	67-69.9%
D	63-66.9%
D-	60-62.9%
F	59.9% and below

**LATE ASSIGNMENTS- One Letter GRADE for EACH DAY LATE (up to total of two days). Late assignments will be accepted up to a week late for half-credit. No assignment will be accepted after being late more than one week. All Assignments must be submitted under the Assignment Tab on OnCourse using MS Word, 12 Point Font Times New Roman.**

### **Class Participation**

**The course is designed to help you to learn by doing.** Cases provide actual business situations confronted at some stage by real persons, and situations you are most likely to confront in your career. In each case, we will be handling some managerial decisions that call for some analysis and action. It requires you to prepare ahead of the class, as well as participate in the class.

The Classroom is a laboratory for your learning and development, a place where you can afford to make mistakes. You do not need to be 'right' or 'wise' every time you say something. Your performance in each case-class is graded for your participation grade. It is important for you to read the chapter or the case assigned for the class before coming to the class, go through the discussion questions at the end of the chapter, and actively participate in the class discussion. Each team will present two chapters using a PowerPoint Presentation for a minimum of 15 minutes and a minimum of 12 slides.

### **Quizzes**

**NOTE: I reserve the right to have 'pop' quizzes over the material we cover.**

## **Individual Article Reviews**

All articles are posted in the resource section and after reading the article; you should submit a minimum one page single spaced summary of the article and what you felt the article was saying to you.

## **Case Hand-ins**

Case hand-in provides you an opportunity to apply the class material to a specific managerial problem and is designed to help you to get some useful feedback from the lecturer on your progress through the course. You will be submitting 4 case hand-ins for this course. The case hand-ins are due at the beginning of the class in which the case is assigned. Each hand-in is limited to a minimum 2-page, maximum 3-page single-spaced document. It should include your analysis and your recommendations and should show evidence that you have understood the material presented in the section leading up to the case, and are using the concepts and frameworks discussed in class.

## **Bi-Weekly Forum Discussions**

You will be required to participate in weekly forum discussions on a given topic involving India and have dialog with at least two other students in the forum discussions.

## **2 Million Minutes ESSAY**

Two Million Minutes, is a documentary film that takes an in-depth look at secondary education in the United States as compared with India and China and examines the implications this may have on the U.S. position in the global economy during the 21st century. Two Million Minutes is currently screening across the country. Two Indiana kids are in the film. Each student will write a 2-3 page essay either pro or con regarding the issues raised in the film.

## **Book Report**

International Management is an emerging area. There are more and more new and useful ideas coming continuously. Your ability to learn, understand and apply these ideas will give you a competitive edge over others who cannot do so. This is the objective in getting you to write a book report. The final book report is due on the week

you present your book to the class. You will choose one book from the following list and present a 20-minute summary/critique of the book using a PowerPoint presentation with a minimum of 12 slides.

1. Pietra Rivoli, **Travels of a T-Shirt in the Global Economy.**
2. Morris Fennis & India Kama, **India: Karma in Indian Mythology.**
3. Clyde Prestowitz, **Three billion new capitalists: The great shift of wealth and power to the east.**
4. Thomas Friedman, **The World is Flat.**
5. Thomas Friedman & Michael Mandelbaum, **That Used to Be Us: How America Fell Behind in the World It Invented and How We Can Come Back.**
6. Fareed Zakaria, **The Post American World**
7. Andres Oppenheimer, **Saving the Americas**
8. C.K Pralahad, **The Fortune at the Bottom of the Pyramid**
9. Mohammad Yunus, **Banker To The Poor: Micro-Lending and the Battle Against World Poverty.**
10. Riordan Roett, **The New Brazil.**
11. Mel Gurtov, **Will This Be China's Century? A Skeptic's View**

You will submit a book report that will be a combination of a 3 page executive summary of the book, and a PowerPoint slide deck of 10-15 slides, which summarize, apply and critique the main ideas in the book. A good report presents:

- (a) organization of the book and the author's credentials,
- (b) key ideas presented by the author (not a laundry list!),
- (c) a summary of these ideas,
- (d) your critique on the validity and relevance of these ideas,
- (e) your thoughts on how these ideas apply to the business world, and
- (f) your thoughts on the shortcomings of the book and some ideas on how these could have been avoided or overcome.

### **Final Exam - Individual Assignment (150 points):**

You will be assigned a case and a question(s) as a final exam. You will be asked to answer specific questions regarding the case that will be provided to you on the morning of April 25, 2016. Your analysis should be formatted as a memo and should be

limited to 3 pages maximum, with 2 additional pages of exhibits (figures/tables). Please do not add a cover page. The case and question(s) will be due at midnight on May 2, 2016. We will not have a formal class on May 2, 2016. Instead, that time will be allocated for taking the final exam. The final exam should be submitted to me on Oncourse (in the appropriate drop box under Assignments tab).

Similarly to Case Analysis Memo assignments, in grading the final exam memo, I look for application of concepts learned, creativity and insight, and a bold interpretation of the company's business environment. In grading the question(s), I will look for your understanding of the textbook concepts discussed in class.

**CONGRATULATIONS TO THE MAY 2016 GRADUATES**



**COURSE SCHEDULE:**

SESSION	ASSIGNMENT	CLASS TOPIC
JAN. 14	INTRODUCTIONS	SYLLABUS REVIEW, IN-CLASS EXERCISES,  OVERVIEW OF INDIA AND THE EMERGING ECONOMIES OF THE WORLD  OVERVIEW OF THE GLOBAL INSTITUTIONS—WORLD TRADE ORGANIZATION (WTO) INTERNATIONAL MONETARY FUND (IMF), THE WORLD BANK (WB), AND THE UNITED NATIONS (UN)
JAN. 21	SUBMIT REVIEW ARTICLE #1 ON LAUCHING A WORLD CLASS JOINT VENTURE  SUBMIT REVIEW ARTICLE #2: HUNGRY TIGER, DANCING ELEPHANT  <b>BILLIONS OF ENTREPRENEURS</b>  TEAMS 1, 2, 3, 4, & 5 PRESENT CHAPTERS 1, 2, 3, 4, & 5	
JAN. 28	SUBMIT <b>CASE 1: Groupon</b>	



***BILLIONS OF ENTREPRENEURS***

TEAM 6, 7, 8, 9, & 10 PRESENT CHAPTERS 6, 7, 8, 9, & 10

FORUM DISCUSSION #1

FEB. 4

***BILLIONS OF ENTREPRENEURS***

TEAM 11, 12, 13, & 14 PRESENT CHAPTERS 11, 12, 13, 14

FORUM DISCUSSION #2

SUBMIT REVIEW ARTICLE #3: FOREIGN FIRMS FIND ROUGH PASSAGE TO INDIA

SUBMIT REVIEW ARTICLE #4: BEHIND THE ASIAN CURTAIN INDIA

SESSION	ASSIGNMENT	CLASS TOPIC
FEB. 11	<b><i>TWELFTH FIVE YEAR PLAN (2013-2017)</i></b>  SUBMIT <b>CASE 2: ZIMMER</b>  SUBMIT REVIEW ARTICLE #5: U.S. TESTING NESTLE'S NOODLES AFTER INDIA RECALL  SUBMIT REVIEW ARTICLE #6: CHINA BECOMES WORLD'S TOP CRUDE BUYER DESPITE ECONOMY STUTTERING	
FEB. 18	<b><i>MICROFINANCE INDIA: STATE OF THE SECTOR REPORT 2013</i></b>  FORUM DISCUSSION #3  SUBMIT REVIEW ARTICLE #7: INDIAN GOVERNMENT SAYS MUSLIMS CAN TAKE ALLAH NAME  SUBMIT REVIEW ARTICLE #8: THE INDIAN CASTE SYSTEM	
FEB. 25	FORUM DISCUSSION #4  SUBMIT CASE 3 <b>LEGO GROUP: AN OUTSOURCING JOURNEY</b>  TEAMS 1, 2, 3, & 4 PRESENT BOOK REPORT	

MAR. 3 TEAMS 5, 6, 7, 8, & 9 PRESENT BOOK REPORTS

SUBMIT REVIEW ARTICLE #9: THE EMERGING ECONOMIES OF THE WORLD

SUBMIT REVIEW ARTICLE #10: GLOBAL ECONOMICS: DREAMING WITH THE BRICS: THE PATH TO 2050

MAR. 10 ***FLAVOR OF INDIA TRAVEL GUIDE: EVERYTHING YOU NEED TO KNOW ABOUT INDIAN CULTURE, CUISINE, AND ETIQUETTE***

FORUM DISCUSSION #5

### **REQUIRED PRE-DEPARTURE SESSION**

### **SPRING BREAK PROGRAM TO INDIA**

*WHILE IN INDIA WE WILL TAKE A DAY TO VISIT THE INDIAN FINANCIAL DISTRICT AND THE CHAMBER OF COMMERCE. WE WILL ALSO MEET AT THE IU INDIA OFFICE. STUDENTS WILL ALSO HAVE DAILY ACADEMIC READINGS WHICH WILL BE DISCUSSED EACH MORNING. FOR EXAMPLE, THE ROLE OF INDIA IN THE GLOBAL ECONOMY. BELOW IS THE CURRENT 2016 SCHEDULE.*

Friday, MAR. 11<sup>th</sup> Depart Indianapolis; fly overnight to New Delhi

Saturday, March 12<sup>th</sup>

- Welcome to India
- Safety & Security in India
- Student Presentations
- Reflection: India as an Emerging Economy

Sunday, March 13<sup>th</sup>

- Visit IU India Office
- Lecture on Globalization (2 hour academic)
  - Discuss with industry leaders some of the opportunities and problems facing global managers today.
  - Reinforce our discussions and readings about the similarities and differences in performing certain business functions.
  - Learn to adapt to, and become more culturally sensitive about other cultures and people doing business within those cultures.
  - Broaden your knowledge about other cultures through the interchange of ideas with people from various countries, such as economic, political, cultural, geographic, and historical. This will hopefully lead to a heightened cultural sensitivity.

- Visit with current Kelley undergraduate alumni
- Monday, March 14th
- Morning lecture on Infrastructure and Indian Culture
  - Corporate visit: Maruti Suzuki
  - Individual Reflection
- Tuesday, March 15th
- Morning lectures on the Future of the Indian Economy, the Caste System from the Indian Perspective and President Modi's Leadership
  - Corporate visit to Huawei
  - Corporate visit and tour to Chandan & Chandan Industries
- Wednesday, March 16th
- Morning IU Office arranged visit to Population Services International (PSI) Global Health Partner with Eli Lilly
  - Afternoon lecture on Accounting & Taxation issues in India and the comparison to the United States System
  - Visit O.P. Jindal Global University – cross cultural exchange meeting with Indian students (undergraduate and graduate)
  - Evening meeting with the Dalit Chamber of Commerce
- Thursday, March 17th
- Group reflection on Wednesday's cross cultural exchange meeting with Indian students
  - Depart for Jaipur
  - Corporate visits (TBD)
  - Lecture & Review of our Business Visits
- Friday, March 18th
- Depart Jaipur for Agra
  - Morning visit Taj Mahal
    - Its purpose is to contribute to peace and security by promoting international collaboration through education, science, and culture in order to further universal respect for justice, the rule of law, and human rights along with fundamental freedom proclaimed in the United Nations Charter. It makes this monument a perfect place to visit and appreciate the education and cultural aspects of India and; for students to end their visit and reflect on all they will have seen and heard while in India.
  - Afternoon departure New Delhi
  - Evening – final class
- Saturday, March 19th
- Depart for Indianapolis

SESSION	ASSIGNMENT	CLASS TOPIC
MAR. 24	CLASS REFLECTIONS ON INDIAN TRIP, STUDENT REFLECTION PAPER DUE— <b>CLASS DOES NOT MEET</b>	
MAR. 31	<b>SUBMIT CASE 4 REVIEW: TESCO'S FRESH 7 EASY: LEARNING FROM THE U.S. EXIT</b>  <b><i>2 MILLION MINUTES VIDEO AND CLASS DISCUSSION</i></b>  <b>2 MILLION MINUTES ESSAY DUE</b>  <b>FINAL EXAM</b>	
APR. 7	<b>TEAM PROJECT PRESENTATIONS</b>	

**Appendix A**  
**INSTRUCTIONS FOR CASE MEMOS**

To : The Class of BUPA D590 – Spring 2016  
 From : Professor Darrell Brown  
 Subject: Memo Guidelines  
 Date :

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The object of a memo is to achieve DENSITY, not BREADTH. There are many interesting and, in peripheral ways, relevant factors in a case. Your task, however, is to distill out the small set of core issues or problems around which the case (and, hence, the good memo) is built. The length limit is 3 pages, excluding any figures or tables that you may choose to include. I prefer a memo which is 2-3 pages long and another 1-2 pages devoted to table(s) or figure(s) which strengthens the arguments laid out in the first two-three pages. Often figures require a lot more of thinking on your part, but enable you to communicate your ideas quickly and with power.

**Issues** The memo should begin with a statement of the strategic issue/problem you will address. This definition is the most important factor you will consider because it determines the direction, which the rest of the memo will take. The terms "issue" and "problem", in this context, do not mean general, overall situation descriptions. Do not repeat facts and history from the case. A good problem definition, given at the beginning, keeps the memo tightly structured because everything you discuss after that point, in both the recommendation and analysis sections, must relate to that problem.

**Recommendation** State what solution you recommend. It must relate back to the symptoms and causes you have defined above. Elaborate with just essential details. Do not argue your point in this section. Because the reader knows what your recommendation is, he or she has a reference point from which to understand your issue discussion. Thus, the recommendation, given up front, also helps to keep the memo tight.

**Discussion of Alternatives and Recommendations** State concisely what other alternatives you have considered, briefly giving factors in favour of the one you recommend and the reasons for your rejection of the rest. If the alternatives have arguments in common, group the discussion issues together to keep your argument concise. Do not generate alternatives for the sake of generating more. Consider only critical alternatives which would offer themselves as potential solutions. This is necessary for you to establish that what you recommend is superior to other feasible alternatives. Also argue in favour of your recommendation, giving as much concrete detail (facts, figures, numerical calculations) as possible. Indicate briefly that you understand whatever drawbacks may exist to the solution you have chosen. Remember that this solution and the arguments you make for it must address the problem you have defined. Show how they resolve the problem better than the alternatives you have rejected. Do not simply recount case facts, but interpret them to support your recommendation.

**Implementation** Give a practical (in terms of constraints outlined in the case) plan for implementing your recommendation. Answer who, what, when, where, and how much, whenever possible. Do not omit damage control suggestions. If there are major threats or risks to your solution, state how you plan to surmount them.

## Appendix B

India's entry into the WTO as a founding member in 1995 opened up both opportunities as well as threats to the Indian industry. India's entry into the WTO increased the voice of developing nations in the WTO and enabled them to have their demands of greater protection to domestic industries accepted. India and China globally compete in the same export markets; Chinese entry into the WTO in 2001 made Indian exports uncompetitive and threaten traditional Indian strongholds such as textiles, tea and jewelry. There was also the fear that Chinese goods would flood the Indian markets causing domestic producers to go out of business. This fear, based on current data is largely unfounded as there has been no perceptible increase in inflow of goods from China into India since the 2001. China is ahead of India both in terms of trade openness as well as its promised commitment to further trade liberalization. China's entry into the WTO shall force Indian industry to become more competitive and shall pave the way for market reforms in India. Labor market reforms, interest term structure reforms and basic infrastructure reforms shall spur growth and competitiveness by cutting costs.

Global markets have become a potential market for Indian goods and increasing domestic competitiveness can be leveraged by pushing exports.

Thus the potential for Indian industry to take advantage of the opportunity is large, but needs to be backed up with forward looking strategic policy initiatives from the government. In a rapidly globalizing world economy there is no room for protectionism and industry must compete based on its inherent strengths. Thus domestic industry needs reforms in market structure to spur competitiveness.

#### D590 Group Project: WTO and India's Exports: Integrated Strategy for New Millennium

**Scope of the Project:** Your project team (four students) will take the role of a consultant to the Indiana government and develop a detailed country report for your client focusing on one specific industry. You will be making an oral presentation and designing a PowerPoint presentation for your client, which will be due on the day the group presents (April 7).

**Presentation Content:** The team presentation should include an industry analysis at a country level, as well as how that industry fits into the global picture. The team should present an analysis of the strengths, weaknesses, opportunities, threats (SWOT) and resources required, to enter the country (and other information that the team thinks will be helpful to your client). The team may discuss issues such as timing of and method of entry (assuming you find the country and industry attractive). The kinds of things that your report should consider include, but are not limited to:

**POLITICAL:** What is the political climate in the country, especially where business and government relations are concerned? Are there restrictions on what you may do, the business form you may follow, etc.? What international agreements could impact your industry, and how do they impact your final recommendation?

**ECONOMIC:** What is the economy of the country like? Include, but do not limit your discussion to such factors as inflation, government finances, currency, interest rates, GDP, basic demand for your product (now and in the future), etc. What implications do these factors have for your firm and its business?

**SOCIETAL:** What are the societal forces at work in your country? This includes but is not limited to, ethical, legal, demographic, environmental, forces, etc. The team should consider how these forces affect the industry in which you operate.

**TECHNOLOGICAL:** What are the forces of innovation, science, and technology at work in the country? For example, is there a communications infrastructure? What are the skills and educational levels of the workforce, etc.? What impact does this have upon your business?

Each team will have 25-30 minutes to expound on their presentation. Each team member must speak a minimum of five minutes. Feel free to be creative with the style and format of your oral presentation. The group should also prepare a written report, which all groups must submit at the beginning of class, on April 7. The written analysis should be 12 point font, Times New Roman, single spaced, have 1 inch margins all around, and have 10 -12 pages of text. Additionally, you should include references and other materials (charts, graphs, etc.) that your group deems appropriate. As part of your oral presentation, submit a copy of your PowerPoint presentation to your instructor at the beginning of class, on the day your group presents. The group project “should not be,” a project that has already been completed for another class.

## **Appendix C**

### **MSA Program Learning Goals**

#### 1. Accounting Knowledge

The overriding goal of the MSA Program is to ensure that its graduates will be well grounded in fundamental accounting principles relating to financial statement preparation and analysis, management decision making, internal controls and security, risk assessment, business processes, auditing and assurance and principles of federal income taxation. All MSA graduates will have sufficient awareness of the concepts of accounting and tax to recognize problems and concerns that may require further research.

#### 2. Accounting Research

Graduates will be competent in researching the accounting, tax, and business related research sources as well as other financial literature independently to solve problems that are beyond the scope of fundamental accounting and tax knowledge. They will have access to major accounting and tax data services and training in their use. Graduates will develop the research skills that will enable them to be successful in their professional career as well as become lifetime learners.

#### 3. Critical Thinking

Graduates will have the ability to analyze, integrate and communicate complex accounting, tax and financial information to arrive at reasoned conclusions and make informed decisions. They will be able to solve challenging problems by evaluating the logic, validity, and relevance of data. They will be able to recognize issues and raise concerns regarding potential problem situations. Graduates will achieve disciplinary competence in specialized areas.

#### 4. Communication Skills

Graduates will be able to communicate in a clear, concise and effective manner in both written and oral form.

#### 5. Professional Responsibilities

Graduates will be aware of their professional responsibilities concerning ethical choices they will encounter in the accounting, tax and financial reporting regulatory environments. They will understand the roles of accountants in society in providing and ensuring the integrity of financial and other information.

#### 6. Professional Development

Graduates will appreciate the need to set career goals. They will understand the importance of networking, developing professional relationships and becoming involved in professional organizations. They will understand the nature of leadership and the importance of volunteering. They will not only be able to work independently but also will have a better understanding of how to work with others and function in a team setting.

### Appendix D MSA Program Learning Goals

No.	PUL	UBLG
1a	<b>LANGUAGE SKILLS</b> <i>a) Reading &amp; Understanding books, articles &amp; instruction manuals, b) Delivering a prepared presentation to a group c) Contributing to a team to solve problems</i>	<b>BUSINESS LANGUAGE</b> <i>Students will prepare and deliver written and oral messages that effectively express ideas and facts to others. Students will prepare and deliver effective oral and written persuasive arguments.</i>
1b	<b>QUANTITATIVE SKILLS</b> <i>a) Solving mathematical problems b) Using mathematics in everyday life c) Understanding statistical report d) Preparing a report using quantitative data</i>	<b>BUSINESS QUANTITATIVE SKILLS</b> <i>Students will perform quantitative analysis and use the results to make business decisions.</i>
1c	<b>INFORMATION RESOURCE SKILLS</b> <i>a) Identifying appropriate sources of information b) Using computer software c) Evaluating the quality &amp; accuracy of web information d) Recognizing/avoiding plagiarism</i>	<b>INFORMATION &amp; BUSINESS RESOURCE SKILLS</b> <i>Students will analyze business problems, situations and opportunities by identifying and applying appropriate and relevant information.</i>
2	<b>CRITICAL THINKING</b> <i>a) Use acquired knowledge to understand new concepts b) Apply knowledge to practical situations and make informed decisions; c) Analyze complex concepts logically and from multiple perspectives; d) Synthesize information and arrive at reasoned conclusions; e) Evaluate the logic, validity, and relevance of data and conclusions</i>	<b>CRITICAL THINKING IN BUSINESS</b> <i>Students will arrive at reasoned conclusions and make informed decisions in assessing current and predicted business situations by applying course concepts learned across the curriculum.</i>
3	<b>INTEGRATION &amp; APPLICATION OF KNOWLEDGE</b> <i>a) Enhance their personal lives; b) Meet professional standards and competencies; c) Further the goals of society; and d) Work across traditional course and disciplinary boundaries.</i>	<b>PROFESSIONAL SKILLS &amp; COMPETENCIES</b> <i>Students will apply substantial knowledge and understanding in their chosen major in the study of business.</i>
4	<b>INTELLECTUAL DEPTH BREADTH &amp;</b>	<b>INTEGRATIVE BUSINESS REASONING</b>



	<p><b>ADAPTIVENESS</b>  <i>a) Show substantial knowledge and understanding of at least one field of study; b) Compare and contrast approaches to knowledge in different disciplines; c) Modify one's approach to an issue or problem based on the contexts and requirements of particular situations.</i></p>	<p><i>Student will assimilate data from different sources, and use more than one business discipline to develop a model to solve a business problem.</i></p>
5	<p><b>UNDERSTANDING SOCIETY &amp; CULTURE</b>  <i>a) Compare and contrast the range of diversity and universality in human history, societies, and ways of life b) Analyze and understand the interconnectedness of global and local communities c) Operate with civility in a complex world.</i></p>	<p><b>DIVERSITY &amp; COLLABORATION IN BUSINESS</b>  <i>Students will use their understanding of the importance of diverse worldviews and practices, cultural competencies, and sociocultural and socioeconomic factors to foster cooperation and teamwork.</i></p>
6	<p><b>VALUES &amp; ETHICS</b>  <i>a) make informed and principled choices and to foresee consequences of these choices; b) explore, understand, and cultivate an appreciation for beauty and art; c) understand ethical principles within diverse cultural, social, environmental and personal settings</i></p>	<p><b>BUSINESS &amp; MANAGEMENT ETHICS</b>  <i>Students will make business decisions that seek to align their personal values and beliefs (integrity) and respond to the expectations of others, the organization, and society.</i></p>