



SACRAMENTO
STATE

Course Change Proposal Form A



Academic Group (College): College of Business Administration	Academic Organization (Department): N/A	Date: October 25, 2007
Type of Course Proposal: New ___ Change <u>X</u> Deletion ___	Department Chair: N/A	Submitted by: Chiang Wang, Associate Dean for Graduate and External Programs
Does this course fulfill a requirement for single-subject or multiple subject credential students? Yes ___ No <u>X</u>	For Catalog Copy: Yes <u>X</u> No ___ CCE: Yes <u>X</u> No ___	Semester Effective: Fall ___ Spring <u>X</u> , 2008 ___

This course replaces experimental course Subject Area (prefix) and Catalog Number (course number):	
This Catalog Number (course number) is being replaced:	

Change from:

Subject Area (prefix) & Catalog No. (course no.): ACCY 276	Title: International and Multistate Taxation	Units: 3
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Change to:

Subject Area (prefix) & Catalog No. (course no.): ACCY 276	Title: US Taxation of International Transactions	Units: 3
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JUSTIFICATION:

The current title of this course does not accurately reflect the course content. The actual content of the course would not change. The new title will help to distinguish this course from the new comparative international tax course, ACCCY 277, which has a very different content.

NEW COURSE DESCRIPTION: (Not to exceed 80 words, and language should conform to catalog copy. See <http://www.csus.edu/acaf/univmanual/crspsl.htm> - Guidelines for Catalog Course Description)

U.S. tax jurisdiction; U.S. source of income rules and related expense allocation; U.S. taxation of foreign taxpayers; transfer pricing issues; U.S. taxation of the foreign income of U.S. citizens and residents; cross border transactions; foreign currency tax issues; and U.S. bilateral tax agreements. Successful completion of this capstone course will be one of the ways to satisfy the culminating experience fore the MSBA/Taxation program.

Note:

Prerequisite: ACCY 272

Enforced at Registration: Yes ___ No X

Corequisite:

Enforced at Registration: Yes ___ No X

CAN (California Articulation Number):

Graded: Letter X Credit/No Credit ___

Instructor Approval Required? Yes ___ No X

Course Classification (e.g., lecture, lab, seminar, discussion):
Seminar

Title for CMS (not more than 30 characters):
Comp International Tax Sys

Cross Listed?
Yes ___ No X

If yes, do they meet together and fulfill the same requirement, and what is the other course.

How Many Times Can This Course be Taken for Credit? 1

Can the course be taken for Credit more than once during the same term? Yes ___ No X

FOR NEW COURSE PROPOSALS OR SUBSTANTIVE CHANGES ONLY:

Description of the Expected Learning Outcomes: Describe outcomes using the following format: "Students will be able to: 1), 2), etc."
See the example at <http://www.csus.edu/aca/f/example.htm>

At the conclusion of the course, students will be able to:

1. Describe how the U.S. taxes income based on its source,
2. Describe how the U.S. taxes foreign taxpayers,
3. Determine the correct transfer price for goods and services,
4. Describe how the U.S. taxes the foreign income of U.S. taxpayers,
5. Describe how cross border transactions are taxed,
6. Outline the tax treatment of foreign currency in international transactions, and
7. Describe how U.S. bilateral tax agreements affect tax liability.

****Attach a list of the required/recommended course readings and activities [Note: it is understood that these are updated and modified as needed by the instructor(s).] This attachment should be forwarded only to your Dean's office, not Academic Affairs.**

Assessment Strategies: A description of the assessment strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers) which will be used by the instructor to determine the extent to which students have achieved the learning outcomes noted above:

Assessment strategies will include: level and quality of class participation, individual participation in team projects, individual class presentations, and a final group project based on a realistic fact pattern involving international transactions and related tax minimizing models. Traditional exam formats (i.e., multiple choice, essay, true false) may also be used.

For whom is this course being developed?

Majors in the Dept ___ Majors of other Depts ___ Minors in the Dept ___ General Education ___ Other X ___

Is this course required in a degree program (major, minor, graduate degree, certificate)? Yes X No X ___

If yes, identify program(s):

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer facilities, faculty, etc.)? Yes ___ No X ___

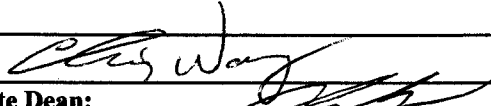

If yes, attach a description of resources needed and verify that resources are available.

Indicate which department or programs will be affected by the proposed course (if any). None _____

The Department Chair's signature below indicates that affected programs have been sent a copy of this proposal form.

Approvals: If proposed change, new course or deletion is approved, sign and date below. If not approved, forward without signing to the next reviewing authority, and attach an explanatory memorandum to the original copy.

Signatures:

	Date
Department Chair: 	10/15/07
College Dean or Associate Dean: 	10/25/07
CPSP (for school personnel courses ONLY)	
Associate Vice President and Dean for Academic Programs	

Distribution: Academic Affairs (original), Department Chair and College Dean. Dean's office to send original after approval to Academic Affairs, at mail zip 6016. An electronic copy must also be sent.

ACCY 276 – US Taxation of International Transactions

Course Outline

Course Description

U.S. tax jurisdiction; U.S. source of income rules and related expense allocation; U.S. taxation of foreign taxpayers; transfer pricing issues; U.S. taxation of the foreign income of U.S. citizens and residents; cross border transactions; foreign currency tax issues; and U.S. bilateral tax agreements. Successful completion of this capstone course will be one of the ways to satisfy the culminating experience for the MSBA/Taxation program.

Learning Objectives

At the conclusion of the course, students will be able to:

- Describe how the U.S. taxes income based on its source
- Describe how the U.S. taxes foreign taxpayers
- Determine the correct transfer price for goods and services
- Describe how the U.S. taxes the foreign income of U.S. taxpayers
- Describe how cross border transactions are taxed
- Outline the tax treatment of foreign currency in international transactions
- Describe how U.S. bilateral tax agreements affect tax liability.

List of Topics

- U.S. tax jurisdiction
- Income source rules and the allocation of related costs
- U.S. taxation of foreign taxpayers
- Transfer pricing models
- Taxation of the foreign income of U.S. taxpayers
- Taxation of cross – border transactions
- Tax treatment of transactions involving foreign currency
- The role of U.S. bi-lateral tax treaties in international transactions.

Suggested Text

U.S. International Taxation, Cases and Materials, 2nd ed.; Avi-Yonah, Foundation Press