



SACRAMENTO  
STATE

# Course Change Proposal Form A



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

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

**Change from:**

<b>Subject Area (prefix) &amp; Catalog No. (course no.):</b>	<b>Title:</b>	<b>Units:</b>
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**Change to:**

<b>Subject Area (prefix) &amp; Catalog No. (course no.):</b> ACCY 277	<b>Title:</b> Comparative International Tax Systems	<b>Units:</b> 3
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**JUSTIFICATION:**

Individuals and enterprises with global involvements must understand the various tax environments in which these involvements occur. Global tax planning requires knowledge of the basic income, value added, property, and estate and gift taxes. This course will provide a working knowledge of these systems and their commonalities and differences.

**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)

The similarities and differences between current global tax systems including jurisdiction and conflict of laws issues; the role of bilateral international tax treaties and other international tax related agreements in business operations; international tax planning for individuals and multinational enterprise including corporations, partnerships and estates and trusts.

**Note:**

**Prerequisite:** ACCY 250 or equivalent  
**Enforced at Registration:** Yes  No

**Corequisite:**  
**Enforced at Registration:** Yes  No

**CAN (California Articulation Number):**

**Graded:** Letter  Credit/No Credit  **Instructor Approval Required?** Yes  No

**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  **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

**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/acaf/example.htm>

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

1. Describe the major tax systems currently in use in a global context.
2. Discuss the fundamental concepts of jurisdiction and conflict of laws.
3. Examine and use the rules contained in international bi-lateral tax treaties and other relevant international compacts.
4. Practice problems and exercises as well as examine comprehensive international tax planning cases involving individuals and business enterprises.

**\*\*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 will be accomplished by means of graded class participation, quizzes, mid-term examination and a final team project.**

**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 \_\_\_

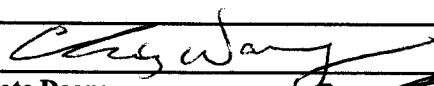
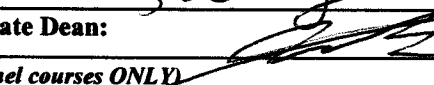
If yes, attach a description of resources needed and verify that resources are available.

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: 	10/25/07
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 277 - Comparative International Tax Systems**

## **Course Outline**

### **Course Description**

The similarities and differences between current global tax systems including jurisdiction and conflict of laws issues; the role of bilateral international tax treaties and other international tax related agreements in business operations; international tax planning for individuals and multinational enterprise including corporations, partnerships and estates and trusts.

### **Learning Objectives**

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

- Describe the major tax systems currently in use in a global context.
- Discuss the fundamental concepts of jurisdiction and conflict of laws.
- Examine and use the rules contained in international bi-lateral tax treaties and other relevant international compacts.
- Practice problems and exercises as well as examine comprehensive international tax planning cases involving individuals and business enterprises.

### **List of Topics**

- Comparison of the tax systems of selected American, European and Asian nations.
- Comparison of bilateral tax treaties of selected American, European and Asian nations and communities of nations
- Principles of tax planning for individuals, private sector enterprises including partnerships, corporations, estates and trusts.

### **Suggested Text(s)**

International country tax summaries, Price Waterhouse Coopers  
International income tax and estate planning 2d ed; Newton III, William Thompson-West 2004