



SACRAMENTO
STATE

Course Change Proposal Form A



09-10

Academic Group (College): College of Business Administration	Academic Organization (Department): Accountancy Area	Date: 2/19/2009
Type of Course Proposal: New ___ Change <u>X</u> Deletion ___	Department Chair: Yan Xiong (Area Liaison)	Submitted by: Monica Lam, 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 <u>X</u> Spring __, 2009 __

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: US Taxation of International Transactions	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:

This course change proposal is required for the MSBA/Taxation program change proposal as ACCY 276 will be the way to fulfill culminating experience in the MS Taxation program change proposal. The course description of ACCY 276 has to be changed to reflect the program change.

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 will satisfy the culminating experience for the MSBA/Taxation program. Students may select topics for their Master's projects that may be outside the discipline topic of the class subjecting to the approval of the instructor. Prerequisite: ACCY 272, Advancement to Candidacy. Graded: Graded Student. Units: 3.0.**

Note:

Prerequisite: **ACCY 272 and advancement to candidacy**

Corequisite:

CAN (California Articulation Number):

Graded: Letter x Credit/No Credit ___ Instructor Approval Required? Yes ___ No ___

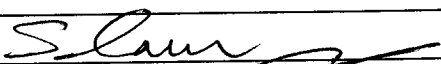
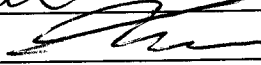
Course Classification (e.g., lecture, lab, seminar, discussion):
seminar Title for SIS+/CMS (not more than 30 characters)

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

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: 	5.7.09
College Dean or Associate Dean: 	5/7/09
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.