Course Change Proposal
Form A

Academic Group (College): College of Business Administration
Academic Organization (Department): Accountancy Area
Date: 2/19/2009

Type of Course Proposal:
New ___ Change _X_ 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 _X_

For Catalog Copy: Yes _X_ No ___
CCE: Yes _X_ No ___
Semester Effective: Fall _X_ Spring ____, 2009____

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

This Catalog Number (course number) is being replaced:

<table>
<thead>
<tr>
<th>Change from:</th>
<th>Change to:</th>
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<tbody>
<tr>
<td>Subject Area (prefix) &amp; Catalog No. (course no.): ACCE 276</td>
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<tr>
<td>Title: US Taxation of International Transactions</td>
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<tr>
<td>Units: 3</td>
<td>Units: 3</td>
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JUSTIFICATION:
This course change proposal is required for the MSBA/Taxation program change proposal as ACCE 276 will be the way to fulfill culminating experience in the MS Taxation program change proposal. The course description of ACCE 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/acaaf/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: ACCE 272, Advancement to Candidacy. Graded: Graded Student. Units: 3.0.

Note:
Prerequisite: ACCE 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.

<table>
<thead>
<tr>
<th>Signatures</th>
<th>Date</th>
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<tbody>
<tr>
<td>Department Chair:</td>
<td>6/7/09</td>
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<tr>
<td>College Dean or Associate Dean:</td>
<td>6/7/09</td>
</tr>
<tr>
<td>CPSP <em>(for school personnel courses ONLY)</em></td>
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<td>Associate Vice President</td>
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<td>and Dean for Academic Programs</td>
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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.