Course Change Proposal
Form A

Academic Group (College):
College of Business Administration

Academic Organization (Department):
MS/Accountancy Program

Type of Course Proposal:
New X Change ___ Deletion ___

Department Chair:
Charles Davis (Area Liaison)

Submitted by:
Monica Lam, Associate Dean for Graduate and External Programs

Date: 2010-3-4

Semester Effective:
Fall x__ Spring ___ 2010

Does this course fulfill a requirement for single-subject or multiple subject credential students? Yes ___ No X__

For Catalog Copy: Yes _x__ No ___

CCE (Extension): Yes _x__ No ___

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

If changing an existing course, should new version be considered a repeat of the original version? If so, the same Course ID will be maintained. If not, a new Course ID will be assigned. Note: In PeopleSoft terminology, the Course ID is the unique system identifier, not the Catalog Nbr.

Yes ___ No ___

Change from:
Subject Area (prefix) & Catalog Nbr (course no.):

Title:

Units:

Change to:
Subject Area (prefix) & Catalog Nbr (course no.):

Title:

Units:

ACCY 278

JUSTIFICATION:

ACCY 278: This course allows MS/Accountancy students to study the taxation of cross-border transactions as an elective in the MS/Accountancy program. As outsourcing and off-shore transactions are common in the business world nowadays, it is important for accounting students to have an opportunity to learn concepts, tools, and techniques in that area.

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

ACCY 278. International and Multi-State Taxation. Focus on the taxation of cross-border transactions which encompasses discussion of the laws, rules, and regulations that affect transactions that cross both state and national borders. It covers various issues such as income sourcing and jurisdiction to tax. The course generally discusses these issues from the perspective of a US person, but emphasizes and illustrates the general applicability of these rules for the tax regimes as established by other countries and states.

Note:

Prerequisite:
Enforced at Registration: Yes ___ No X___

Corequisite:
Enforced at Registration: Yes ___ No X___

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)
ACCY 278 Intl & Multi St Taxation

Cross Listed?
Yes _x__ No ___

If yes, do they meet together and fulfill the same requirement, and what is the other course? The other class is ACCY 276. Since they are both totally online classes, they don’t meet face-to-face. A subset of the class requirements is the same for the two classes.

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/acaf/example.htm

Students will be able to: (1) identify and describe the primary and secondary sources of authority on international and other cross-border transactions with a focus on their application to individuals and corporations, (2) address strategic and tactical business structure decisions as they apply to cross-border transactions, (3) research such tax questions using the Internal Revenue Code, IRC Regulations, court cases and other tax decision publications, and (4) reflect and opine on the economic consequences or “value added” elements of international and other cross-border business decisions.

**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:

The assessment strategies include a combination of objective examination questions, examination questions designed to test critical thinking skills and to examine issue formulation, research, and writing skills. The assessment protocol also includes a group project which is designed to examine research, writing, and group work skills. The group project will also be the subject of a presentation, incorporating a technology tool such as iMeet.

For whom is this course being developed?

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

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

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). MS/Accountancy program

___

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: ____________________________ 4.14.2010

College Dean or Associate Dean: ____________________________ 4.16.2010

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.

9/10/2008
Proposed Syllabus

Dr. Stephen R. Crow

College of Business Administration

Accountancy 278: International and Multi-state Taxation

COURSE OUTLINE

INSTRUCTOR       Stephen R. Crow
OFFICE            Tahoe Hall - 2102
OFFICE HOURS      Generally By Appointment

OFFICE PHONE      278-7129

REQUIRED TEXTS:
2.  INTERNAL REVENUE CODE OF 1986, various publishers.

COURSE OBJECTIVES

1.  To identify and describe the primary and secondary sources of authority on international and other cross-border type transactions, and to develop an understanding of how to use and interpret these sources effectively and efficiently.

2.  To address strategic and tactical business structure decisions as they apply to cross-border transactions.

3.  To research such tax questions using the Internal Revenue Code, IRC Regulations, court cases and other tax decision publications.

4.  To be able to reflect and opin on the economic consequences or “value added” elements of international and other cross-border business decisions.

GROUP EXERCISE:

The purpose of the assigned exercises is to familiarize you with the Internal Revenue Code, Regulations, Revenue Rulings, and various court cases as they relate to international and cross-jurisdictional transactions.

By the first of the second week of class you will be asked to form pairs (subject to change depending on the class size) for purposes of researching and preparing a written response to a problem that
will be assigned at that time.

The written response will follow, generally, the same type of format that you have used for other legal research, including the Facts, Issue, Conclusion, and Discussion sections with appropriate structure and using MLA citation protocols.

EXAMS:

The exams stress your ability to apply the rules and regulations you have read to factual situations. If it is necessary to miss an exam, it is the student’s responsibility to notify the instructor in advance—if possible—or as soon as possible after the fact, with a valid excuse, to receive average grade consideration. Exams will be taken only on the scheduled dates.

Exams will consist of two parts, and objective and a subjective part. The objective part will be a series of multiple choice questions that are administered through Sac CT (brand name WebCT). The Subjective part will be submitted through electronic mail and will be submitted using the SacCT email application.

Schedule of Exams

GRADING

POINTS
The point system for the overall course grade is:

<table>
<thead>
<tr>
<th>POINTS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Two Exam or Projects, 100 Points each</td>
<td>200</td>
</tr>
<tr>
<td>Group Exercise</td>
<td>50</td>
</tr>
<tr>
<td>TOTAL</td>
<td>250</td>
</tr>
</tbody>
</table>

Interim points distributions will be posted after each exam and letter grades will be assigned to the distribution so that the students may chart their progress during the semester.

LETTER GRADES

Letter grades will be assigned based upon the distribution of total points accumulated by each student at the end of the semester. The following gives guidelines for assigning letter grades where it can be assumed the points totals approximate a "NORMAL DISTRIBUTION" around the mean. Historically that has been the case, but each semester’s results will stand on their own, and it cannot be assumed that such conditions will necessarily obtain.

STANDARD DEVIATIONS
<table>
<thead>
<tr>
<th>GRADE</th>
<th>FROM THE MEAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>+0.46</td>
</tr>
<tr>
<td>A-</td>
<td>-0.50 thru +0.459</td>
</tr>
<tr>
<td>B+</td>
<td>-0.41 thru -0.49</td>
</tr>
<tr>
<td>B</td>
<td>-1.34 thru -0.40</td>
</tr>
<tr>
<td>B-</td>
<td>-1.56</td>
</tr>
<tr>
<td>C</td>
<td>-1.81 thru -1.55</td>
</tr>
</tbody>
</table>

Note Carefully: Actual assignment of letter grades will be based upon the distribution of individual total points accumulations for the students for the current semester. Interim distributions of total points will be posted, and letter grades assigned, in order that the students may chart their progress during the semester.

**SUMMARY: GENERAL CLASS POLICIES**

1. The coursework in this class is progressive in nature, and falling behind in daily assignments means a reduced level of efficiency in meeting the stated objectives of the course (not to mention performance on the grading criteria).

2. The policy on cheating is a very simple one: anybody caught, directly or indirectly, cheating will receive an "F" grade for the class. Plagiarism is cheating.

3. It is generally the case that the first reference source should be the Internal Revenue Code Section itself. This is the statement of law and provides the statutory outline around which the cases and interpretations are developed. Read the pertinent IRC Section!!!!!!!!

4. We will be using SacCT for this class. Exams are likely to be given, at least in part, on SacCT, certainly all notes and videos will be found on SacCT, and all email communications will go through the SacCT email portal, with no exceptions for the latter.

5. Keep close watch on the SacCT page for new information.
<table>
<thead>
<tr>
<th>The Week Of</th>
<th>Video Set for the Readings</th>
<th>Readings Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Week</td>
<td>Overview</td>
<td>Introduction and Overview</td>
</tr>
<tr>
<td>First Week</td>
<td>276-CH1 and 276-CH2</td>
<td>CHs 1 &amp; 2 through ¶204 + ¶’s 1501, 1502, and 1503</td>
</tr>
<tr>
<td>Second Week</td>
<td>276-CH3</td>
<td>CH 3</td>
</tr>
<tr>
<td>Second Week</td>
<td>276-CH3</td>
<td>CH 3 and CH 4 (¶ 401, 02, 03, 04, 05.01, 05.02, 05.03, 09, and 10)</td>
</tr>
<tr>
<td>Third Week</td>
<td>276-CH4</td>
<td>CH 4</td>
</tr>
<tr>
<td>Third Week</td>
<td></td>
<td>Handout Exam I</td>
</tr>
<tr>
<td>Fourth Week</td>
<td>276-CH9</td>
<td>CH 9 - Foreign Persons Investing in US</td>
</tr>
<tr>
<td>Fourth Week</td>
<td>276-CH9</td>
<td>CH 9 - Foreign Persons Investing in US</td>
</tr>
<tr>
<td>10.19</td>
<td>276-CH9 and 276-CH10</td>
<td>CH 10-Foreign Persons Doing Business in US (up to Para. 1002)</td>
</tr>
<tr>
<td>10.19</td>
<td>276-CH10</td>
<td>CH 10-Foreign Persons Doing Business in US (up to Para. 1002)</td>
</tr>
<tr>
<td>10.26</td>
<td>276-CH5</td>
<td>CH’s 12, 15, and 13 - Anti Deferral Provisions</td>
</tr>
<tr>
<td>10.26</td>
<td>Handout Exam &amp; Project Due</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Reading and Discussion Topics</td>
<td>Relevant Code Sections</td>
</tr>
<tr>
<td>---------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>Introduction and Overview: Discussion of General Jurisdiction and Sourcing Concepts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Jurisdiction and Sourcing - Continued</td>
<td>§§861, 862, 863, 864, 865</td>
</tr>
<tr>
<td></td>
<td>Double Taxation Avoidance: Foreign Tax Credit Limitations, Applicability to NRA’s, and Foreign Earned Income Exclusion</td>
<td>§§904, 906, 911(a)-(d), and 912</td>
</tr>
<tr>
<td></td>
<td>Taxation of Foreign Persons: Income from Trade or Business and Nonbusiness US source income</td>
<td>§§871, 872, 873, 874, and 877</td>
</tr>
<tr>
<td></td>
<td></td>
<td>§§881, 882, and 883</td>
</tr>
<tr>
<td></td>
<td>Overview of Subpart F Income and Controlled Foreign Corporation Anti-deferral Regimes</td>
<td>§§951, 952(a)/(b)/(c)(1)(A), 954(a)/(b)(3)-(3)/(d)(1)-(3), and 957(a)</td>
</tr>
</tbody>
</table>