January 7, 2016

Alan T. Shao, Dean
School of Business

Dear Alan:

In December 2015, the faculty of the Department of Accounting and Legal Studies unanimously approved several curriculum changes to the Master of Science in Accountancy program. As the new course proposals represent conversions of courses presently being taught as ACCT 560- Special Topics, it is important that the upcoming 2016 catalog reflect these changes. The use of the multiple Special Topics designations is causing confusion among employers, students, and the Office of the Registrar.

Three new course proposals which represent conversions of ACCT 560- Special Topics courses include:

ACCT 551- International Accounting
ACCT 538- Business Taxation
ACCT 589- Advanced Taxation

A proposal to change the course description of ACCT 531- Advanced Accounting is provided. The present course description has not been updated in over a decade.

The elimination of three courses that will no longer be offered as the content has been moved to other courses within the curriculum includes:

ACCT 542- Taxation of Pass-Through Entities
ACCT 543- Taxation of Corporations with Interstate and International Transactions
ACCT 545- Estate Taxation and Planning

It is imperative that these changes are approved through the process as quickly as possible so that the Fall 2016 catalog can properly reflect our curriculum and nature of the Accountancy Graduate Program.

Let me know if you have questions or concerns.

Sincerely,

Roger B. Daniels
Chair and Professor
Contact Name: Roger Daniels  
Email: danielsr@cofc.edu  
Phone: 3-7835

Department Name: Accounting and Legal Studies  
Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT550- International Accounting

I. CATEGORY OF REVIEW (Check all that apply)

<table>
<thead>
<tr>
<th>NEW COURSE</th>
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☐ Approve for Cross-listing (attach Graduate Permission to Cross-list Form)

Date (Semester/Year) the course will first be offered, course changes or deletion will go into effect: Fall 2016

NEW COURSE:

*ATTACH THE SYLLABUS FOR A NEW GRADUATE COURSE to include:

- Course description and objectives
- Method of teaching (e.g., lecture, seminar, on-line, hybrid)
- Required and optional texts and materials
- Graduate School Grading Scale
- Assignments, student learning outcomes and assessment components
- Policies to include attendance, Honor Code, American Disabilities Act statement
- Tentative course schedule with specific topics
List prerequisites and/or other restrictions below

Admission into the Master of Science in Accountancy Program.

Will this course be added to the Degree Requirements?

a) ☑ Yes  ☐ No

b) If yes, explain

Course approved as an elective option.

II. NUMBER OF CREDITS and CONTACT HOURS per week

<table>
<thead>
<tr>
<th>A. Contact Hours</th>
<th>Lecture</th>
<th>Lab</th>
<th>Seminar</th>
<th>Ind. Study</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. Credit Hours 3

Is this course repeatable? ☑ yes  ☐ no If so, how many credit hours may the student earn in this course?

III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog; include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.

An introduction to the accounting issues faced by companies engaged in international business. Topics include international issues related to financial reporting, taxation, transfer pricing, management accounting, and auditing.

IV. RATIONALE / JUSTIFICATION: If course change – please indicate the course change details. If course change or deletion—please provide reasons for change(s) to or deletion of a course. If a new course—briefly address the goals/objectives for the course and the relationship to the strategic plan.
V. STUDENT LEARNING OUTCOMES and ASSESSMENT

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<th>Student Learning Outcomes</th>
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<tr>
<td>Upon completing this course, students are expected to demonstrate a functional knowledge of:</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
</tr>
<tr>
<td>1. The diverse accounting practices which exist internationally.</td>
<td></td>
</tr>
<tr>
<td>2. The nature and function of the International Accounting Standards Board in the global economy.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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<tr>
<td>3. International Financial Reporting Standards (IFRS) from institutional, conceptual and practical perspectives.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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4. Contemporary technical knowledge of financial reporting, management control, and taxation issues relevant to international companies.

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How does this course align with the student learning outcomes articulated for the major, program, or general education? What program-level outcome or outcomes does it support? Is the content or skill introduced, reinforced, or demonstrated in this course?

This course supports the specialized technical knowledge learning goal for the Master of Science in Accountancy program.

| VII. IMPACT ON EXISTING PROGRAMS and COURSES: Please briefly document the impact and expected changes of this new/changed/deleted course on other departments, programs and courses; if deleting a course—list all departments and programs that include the course; if adding/changing a course—explain any overlap with existing courses in the same or different departments; if adding or deleting a course that will be part of a joint program identify the partner institution. | None |

| VIII. COSTS ASSOCIATED WITH THE ACTION REQUESTED: List all of the new costs or cost savings, (including new faculty/staff requests, library or equipment, etc.) associated with the action requested. New courses requiring additional resources will need special justification. | None |
IX. APPROVAL AND SIGNATURES

Signature of Program Director: 

Date: 1-7-2016

Signature of Department Chair: 

Date: 1-7-2016

Signature of Additional Chair*: 

Date: 

Signature of Schools’ Dean: 

Date: 11/7/16

Signature of Additional Schools’ Dean*: 

Date: 

Signature of the Provost: 

Date: 

Signature of Budget Director/Business Affairs Office: 

Date: 

*For interdisciplinary courses

Return form to the Graduate School Office for Further Processing

Signature of Chair of the Faculty Committee on Graduate Education, Continuing Education & Special Programs: 

Date: 11/27/16

Signature of Chair of the Graduate Council: 

Date: 2/15/16

Signature of Faculty Senate Secretary: 

Date: 

Date Approved by Faculty Senate: 

September 2011
ACCT 550 International Accounting
Accountancy Graduate Program
School of Business
Professor Timothy Doupnik
Fall XXXX

Professor: Timothy Doupnik

Location: Beatty 402

Contact: doupnikts@cofc.edu; 843.953.8041 (office)

Office Hours: Monday and Wednesday 10:30 to 12:00 noon
Tuesday and Thursday 11:00 to 12:00 noon
Other Times by Appointment

Course Description:
An introduction to the accounting issues faced by companies engaged in international business. Topics include international issues related to financial reporting, taxation, transfer pricing, management accounting, and auditing.

Learning Objectives:
Upon completing this course, students are expected to demonstrate a functional knowledge of:

1. The diverse accounting practices which exist internationally.

2. The nature and function of the International Accounting Standards Board in the global economy.


4. Contemporary technical knowledge of financial reporting, management control, and taxation issues relevant to international companies.

Required Text:

Grading:
Course grades are based upon your performance on graded (homework) assignments, examinations, and a course project, weighted as follows:

- Graded assignments (8 total; variable weights) 25%
- Exams (3 total; weighted 20% each) 60%
- Course project 15%
Based upon the quality of your work, grades will be assigned accordingly (earned points divided by total points possible):

A = 90% (Quality of student’s work is distinguishably higher than peers)
B+ = 87%
B = 80% (Quality of student’s work is good with no deficiencies)
C+ = 77%
C = 70% (Quality of student’s work is deficient)
F = below 70% (Quality of student’s work is unacceptable)

Graded assignments: Eight (8) end-of-chapter exercises and cases are assigned to be turned in as part of the course requirements grade. These graded assignments are highlighted in bold italics and designated as HW on the Assignment Schedule. Hard copy solutions to the graded assignments should be submitted on the due dates specified on the Assignment Schedule. Students who do not submit an assignment on the scheduled due date will be penalized ten (10) points for each calendar day beyond the due date that the assignment is turned in. Assignments more than five (5) calendar days late will receive zero points.

Exams: Three (3) exams will be administered in class. The content of these exams will reflect the topics covered in class and will primarily consist of multiple choice, essay questions, and problems.

Attendance:
Attendance in this course is mandatory. For each absence, you will be penalized half a letter grade for the course. Exceptions to this may be made on an ad-hoc basis in consultation with the professor. These exceptions may include but are not limited to death, documented illness, job interviews that have been cleared by the Director, and sanctioned institutional events or functions.

Other Policies: Cheating or plagiarism in any form may result in a failing grade for the course. Each student must do his or her work independently. Please refer to the College of Charleston Student Code of Conduct and other authoritative statements regarding academic integrity.

The use of all PDA devices including computers, cell phones, blackberries, and other communication devices is expressly forbidden during class. Texting during class is rude and disruptive. Violations of this policy will result in severe grade penalties (up to one letter grade per infraction for the course). Sleeping, chatting with your neighbor, or other disruptive behavior during class will result in similar grade penalties.

The policies and provisions of this syllabus are subject to change.

The College of Charleston complies with the Americans with Disabilities Act. Please see me privately if you need assistance.
<table>
<thead>
<tr>
<th>Week</th>
<th>Monday</th>
<th>Wednesday</th>
</tr>
</thead>
</table>
| 1    |        | **August 26**  
Read Chapter 1 *Introduction to International Accounting* |
| 2    | **August 31**  
Exercises 3, 4, 6  
Case 1-1 Besserbrau AG  
Case 1-2 Vanguard International Growth Fund (Parts 1, 2, 3) | **September 2**  
Read Chapter 2 *Worldwide Accounting Diversity*  
HW 1: Exercise 2-2 (Nucor and Salzgitter) (turn in)  
Exercises 6, 8 |
| 3    | **September 7**  
Chapter 2  
HW 2: Exercise 2-7 (turn in)  
Case 2-1 The Impact of Culture on Conservatism  
Case 2-2 SKD Limited | **September 9**  
Read Chapter 3 *International Convergence of Financial Reporting* (focus on pages 72-76, 82-105)  
Questions 10-15 |
| 4    | **September 14**  
Chapter 3  
Exercise 3-13  
Exercise 3-15 | **September 16**  
Read Chapter 4 *International Financial Reporting Standards I*  
Exercises 4-1, 4-15, 4-16 |
| 5    | **September 21**  
Chapter 4  
Exercises 4-18, 4-20, 4-26, 4-35 | **September 23**  
Catch-up and review for exam  
HW 3: Exercise 4-29 (turn in) |
| 6    | **September 28**  
First Exam Covers Chapters 1, 2, 3, 4 | **September 30**  
Read Chapter 5 *International Financial Reporting Standards II*  
Exercises 5-11, 5-13, 5-14, 5-15 |
| 7    | **October 5**  
Chapter 5  
Exercises 5-16, 5-17, 5-18, 5-20 | **October 7**  
Chapter 5  
HW 4: Exercise 5-19 (turn in) |
| 8    | **October 12**  
Read Chapter 9 *Additional Financial Reporting Issues*  
Questions 1-6 | **October 14**  
Chapter 9  
Exercises 9-1, 9-2, 9-3 |
| 9    | **October 19**  
NO CLASS - FALL BREAK | **October 21**  
Read Chapter 10 *Analysis of Foreign Financial Statements*  
Questions 10, 14, 16 |
<table>
<thead>
<tr>
<th>Date</th>
<th>Task Description</th>
</tr>
</thead>
</table>
| October 26 | Chapter 10  
Exercises 3, 4, 7, 8  
**HW 5: Exercise 10-4 (turn in)** |
| October 28 | Read Chapter 11 **International Taxation**  
Exercises 18, 19 |
| November 2 | **November 2**  
Chapter 11  
Exercises 20, 24, 25 |
| November 4 | **November 4**  
Chapter 11  
**HW 6: Case 11-1 U.S. International Corporation (turn in)** |
| November 9 | **November 9**  
Second Exam Covers Chapters 5, 9, 10, 11 |
| November 11 | Read Chapter 12 **International Transfer Pricing**  
Exercises 14, 16, 17, 20 |
| November 16 | **November 16**  
Chapter 12  
Case 12-1 Litchfield Corporation  
**HW 7: Case 12-2 Global Electronics Company (turn in)** |
| November 2 | Read Chapter 13 **Strategic Issues for Multinational Corporations**  
Question 8, 12, 13 |
| November 23 | **November 23**  
Chapter 13  
Exercise 1  
Case 13-1 Canyon Power Company |
| November 25 | **NO CLASS - THANKSGIVING HOLIDAY** |
| November 30 | **November 30**  
Read Chapter 14 **International Auditing,**  
pp. 680-693 “International Diversity in External Auditing” and “International Harmonization of Auditing Standards,”  
pp. 708-710 “Internal Auditing”  
Read: Alcon FCPA  
**HW 8: Exercise 13-4 (turn in)** |
| December 2 | Read Chapter 15 **International Corporate Social Reporting,**  
pp. 749-764 “Global Reporting Initiative” and “CSR Practices by MNCs”  
Go to www.SASB.org; under About SASB read “Vision and Mission,” and “The Need for SASB” |
| December 7 | **December 7**  
Third Exam Covers Chapters 12, 13, 14, 15 |
| December 8 (Tuesday) | Course Project due (by 5:00 p.m.) |
# SUMMARY OF GRADED ITEMS

<table>
<thead>
<tr>
<th>Item</th>
<th>Date</th>
<th>% Weight*</th>
</tr>
</thead>
<tbody>
<tr>
<td>HW 1: Chapter 2, Exercise 2-2</td>
<td>September 2</td>
<td>2%</td>
</tr>
<tr>
<td>HW 2: Chapter 2, Exercise 2-7</td>
<td>September 7</td>
<td>3%</td>
</tr>
<tr>
<td>HW 3: Chapter 4, Exercise 4-29</td>
<td>September 23</td>
<td>3%</td>
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<tr>
<td><strong>Exam 1.</strong></td>
<td><strong>September 28</strong></td>
<td><strong>20%</strong></td>
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<tr>
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<td>October 7</td>
<td>2%</td>
</tr>
<tr>
<td>HW 5: Chapter 10, Exercise 10-4</td>
<td>October 26</td>
<td>2%</td>
</tr>
<tr>
<td>HW 6: Chapter 11, Case 11-1 U.S. International Corporation</td>
<td>November 4</td>
<td>4%</td>
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<tr>
<td><strong>Exam 2.</strong></td>
<td><strong>November 9</strong></td>
<td><strong>20%</strong></td>
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<tr>
<td>HW 7: Chapter 12, Case 12-2 Global Electronics Company</td>
<td>November 16</td>
<td>4%</td>
</tr>
<tr>
<td>HW 8: Chapter 13, Exercise 13-4</td>
<td>November 30</td>
<td>4%</td>
</tr>
<tr>
<td><strong>Exam 3.</strong></td>
<td><strong>December 7</strong></td>
<td><strong>20%</strong></td>
</tr>
<tr>
<td><strong>IFRS Project</strong></td>
<td><strong>December 8, 5:00 p.m.</strong></td>
<td><strong>15%</strong></td>
</tr>
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</table>

* Each item will be graded on a 100-point scale. The point value will be multiplied by the percentage weight indicated above, and the resulting products (point values x percentage weights) for each graded item will be summed to determine the overall course score and grade.
Contact Name: Roger B. Daniels   Email: danielsr@cofc.edu   Phone: 3-7835

Department Name: Accounting & Legal Studies   Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT 538- Business Taxation

**I. CATEGORY OF REVIEW (Check all that apply)**

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Date (Semester/Year) the course will first be offered, course changes or deletion will go into effect: Fall 2016

**NEW COURSE:**

*ATTACH THE SYLLABUS FOR A NEW GRADUATE COURSE to include:

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- Required and optional texts and materials
- Graduate School Grading Scale
- Assignments, student learning outcomes and assessment components
- Policies to include attendance, Honor Code, American Disabilities Act statement
- Tentative course schedule with specific topics

*September 2011*
List prerequisites and / or other restrictions below

Admission into the Master of Science in Accountancy Program.

Will this course be added to the Degree Requirements?

a) ☐ Yes ☒ No

b) If yes, explain

Course approved as an elective option.

II. NUMBER OF CREDITS and CONTACT HOURS per week

A. Contact Hours

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<tr>
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B. Credit Hours 3

Is this course repeatable? ☐ yes ☒ no If so, how many credit hours may the student earn in this course?

III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog; include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.

This course focuses on basic concepts and applications of taxation of corporations, partnerships, and other relevant entities. The course is intended as a survey of taxation topics across the functional areas of accounting practice. Specific topical coverage will vary due to the dynamic nature of taxation and related issues.

IV. RATIONALE / JUSTIFICATION: If course change - please indicate the course change details. If course change or deletion - please provide reasons for change(s) to or deletion of a course. If a new course—briefly address the goals/objectives for the course and the relationship to the strategic plan.

This course will provide a foundation in taxation issues to all tracks within the Master of Science in Accountancy Program.
## V. STUDENT LEARNING OUTCOMES and ASSESSMENT

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<td>How will each outcome be measured? Who will be assessed, when, and how often? How well should students be able to do on the assessment?</td>
</tr>
<tr>
<td>1. Demonstrate a functional understanding of the characteristics and inherent issues of taxable business entities including corporations and partnerships.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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<tr>
<td>2. Understand advantages and limitations of the forms of taxable business entities.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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<tr>
<td>3. Understand depreciation, cost recovery, and depletion related to business taxation.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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<td>4. Understand capital gains and losses on property transactions.</td>
<td>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</td>
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How does this course align with the student learning outcomes articulated for the major, program, or general education? What program-level outcome or outcomes does it support? Is the content or skill introduced, reinforced, or demonstrated in this course?

This course supports the specialized technical knowledge learning goal for the Master of Science in Accountancy program.

VII. IMPACT ON EXISTING PROGRAMS and COURSES: Please briefly document the impact and expected changes of this new/changed/deleted course on other departments, programs and courses: if deleting a course—list all departments and programs that include the course; if adding/changing a course—explain any overlap with existing courses in the same or different departments; if adding or deleting a course that will be part of a joint program identify the partner institution.

None

VIII. COSTS ASSOCIATED WITH THE ACTION REQUESTED: List all of the new costs or cost savings, (including new faculty/staff requests, library or equipment, etc.) associated with the action requested. New courses requiring additional resources will need special justification.

None
IX. APPROVAL AND SIGNATURES

Signature of Program Director:
[Signature]
Date: 1-7-2016

Signature of Department Chair:
[Signature]
Date: 1-7-2016

Signature of Additional Chair*:
[Signature]
Date: ______________

Signature of Schools' Dean:
[Signature] Davis
Date: 1/7/16

Signature of Additional Schools' Dean*:
[Signature]
Date: ______________

Signature of the Provost:
[Signature]
Date: __________________

Signature of Budget Director/Business Affairs Office:
[Signature]
Date: __________________

*For interdisciplinary courses

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Signature of Chair of the Faculty Committee on Graduate Education, Continuing Education & Special Programs:
[Signature] Ewart
Date: 1/27/16

Signature of Chair of the Graduate Council:
[Signature] Thompson McCadden
Date: 2/15/16

Signature of Faculty Senate Secretary:
[Signature]
Date: __________________

Date Approved by Faculty Senate: __________________

September 2011
ACCT 538- Business Taxation
Accountancy Graduate Program
School of Business
Fall XXX

Professor: Roger B. Daniels

Location: Beatty 402

Contact: danielsr@cofc.edu; 843.953.8041 (office);

Office Hours: Monday and Wednesday 10:30 to 12:00 noon
Tuesday and Thursday 11:00 to 12:00 noon
Other Times by Appointment

Course Description:
This course focuses on basic concepts and applications of taxation of corporations, partnerships, and other relevant entities. The course is intended as a survey of taxation topics across the functional areas of accounting practice. Specific topical coverage will vary due to the dynamic nature taxation and related issues.

ACCT538 is a lecture-type course.

Required Text


Learning Objectives
This course will assist students in learning important concepts and applications in business taxation. Specifically, the course is intended to provide students with a functional understanding of:

1. Characteristics and inherent issues of taxable business entities including corporations and partnerships.

2. Advantages and limitations of the forms of taxable business entities.

3. Depreciation, cost recovery, and depletion related to business taxation.

4. Capital gains and losses on property transactions.

Grading:
Your grade will be a function of the relative quality of your work:
Midterm Exam: 100 points
Second Exam 100 points
Based upon the quality of your work, grades will be assigned accordingly (earned points divided by total points possible):

A   = 90% (Quality of student’s work is distinguishably higher than peers)
B+  = 87%
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Other Policies:
Cheating or plagiarism in any form may result in a failing grade for the course. Each student must do his or her work independently. Please refer to the College of Charleston Student Code of Conduct and other authoritative statements regarding academic integrity.

The use of all PDA devices including computers, cell phones, blackberries, and other communication devices is expressly forbidden during class. Texting during class is rude and disruptive. Violations of this policy will result in severe grade penalties (up to one letter grade per infraction for the course). Sleeping, chatting with your neighbor, or other disruptive behavior during class will result in similar grade penalties.

The College of Charleston complies with the Americans with Disabilities Act. Please see me privately if you need accommodations.

The policies and provisions of this syllabus are subject to change.
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus</td>
<td>Taxation Basics</td>
<td>101 class readings will be handed out throughout the semester</td>
</tr>
<tr>
<td>C8</td>
<td>Depreciation, Cost Recovery and Depletion Form 4562 Online Reading: &quot;Planning Under §179 and Bonus Depreciation Uncertainty&quot;</td>
<td>Quiz C8, Taxation Basics</td>
</tr>
<tr>
<td>C14</td>
<td>Property Transaction: Capital Gains and Losses, §1231 and Recapture Reading: &quot;Best of Both Worlds&quot;</td>
<td>Quiz C14</td>
</tr>
<tr>
<td>C11</td>
<td>Investors Losses, PALs Reading: T.C. Memo 2009-194</td>
<td>Quiz C11</td>
</tr>
<tr>
<td>C9</td>
<td>Deductions: Employee and Self Employed-Related Expenses Reading: Section 530 Relief for Worker Classification Controversies</td>
<td>Quiz C9</td>
</tr>
</tbody>
</table>

**Exam 1**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>C17</td>
<td>Corporations: Introduction and Operating Rules Reading: TBA</td>
<td>1120 Return Quiz C17</td>
</tr>
<tr>
<td>C21</td>
<td>Partnerships Reading: TBA</td>
<td>1065 Return Quiz C21</td>
</tr>
<tr>
<td>C22</td>
<td>S Corporations Reading: TBA</td>
<td>1120S Return Quiz C22</td>
</tr>
</tbody>
</table>

**Exam 2**

**Important Dates**

| Class begins | August 26 Wed |
| Fall break   | Oct 19 Mon |
| Thanksgiving holiday | Nov 25 Wed |
| Last day of classes | Dec 7 Mon |
FACULTY COMMITTEE ON GRADUATE EDUCATION, CONTINUING EDUCATION AND SPECIAL PROGRAMS

GRADUATE COURSE PROPOSAL FORM

Contact Name: Roger Daniels Email: danielsr@cofc.edu Phone: 3-7835

Department Name: Accounting and Legal Studies Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT 589 - Advanced Taxation

I. CATEGORY OF REVIEW (Check all that apply)

<table>
<thead>
<tr>
<th>NEW COURSE</th>
<th>CHANGE COURSE</th>
<th>DELETE COURSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX New Course (attach syllabus*)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Change Number (IV, VII, VIII, IX)
- Change Title (IV, VII, VIII, IX)
- Change Credits/Contact hours (II, IV, VII, IX)
- Prerequisite Change (IV, VII, VIII, IX)
- Edit Description (III, IV, VII, VIII, IX)
- [ ] Approve for Cross-listing (attach Graduate Permission to Cross-list Form)

Date (Semester/Year) the course will first be offered, course changes or deletion will go into effect: Fall 2016

NEW COURSE:

*ATTACH THE SYLLABUS FOR A NEW GRADUATE COURSE to include:

- Course description and objectives
- Method of teaching (e.g., lecture, seminar, on-line, hybrid)
- Required and optional texts and materials
- Graduate School Grading Scale
- Assignments, student learning outcomes and assessment components
- Policies to include attendance, Honor Code, American Disabilities Act statement
- Tentative course schedule with specific topics

September 2011
List prerequisites and / or other restrictions below

Admission into the Master of Science in Accountancy Program and ACCT 538- Business Taxation (or equivalent).

Will this course be added to the Degree Requirements?

a) [ ] Yes  [ ] No

b) If yes, explain

Course approved as an elective option

II. NUMBER OF CREDITS and CONTACT HOURS per week

<table>
<thead>
<tr>
<th>Lecture</th>
<th>Lab</th>
<th>Seminar</th>
<th>Ind. Study</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Contact Hours 3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. Credit Hours 3

Is this course repeatable?  [ ] yes  [x] no  If so, how many credit hours may the student earn in this course?

III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog: include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.

An in-depth study of advanced taxation issues that pertain to business entities including corporations, partnerships, and other relevant pass-through entities. The course will examine contemporary issues relevant to students whose intended area of practice is taxation.

IV. RATIONALE / JUSTIFICATION: If course change – please indicate the course change details. If course change or deletion—please provide reasons for change(s) to or deletion of a course. If a new course—briefly address the goals/objectives for the course and the relationship to the strategic plan.
## V. STUDENT LEARNING OUTCOMES and ASSESSMENT

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>Assessment Method and Performance Expected</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>What will students know and be able to do when they complete the course?</strong></td>
<td><strong>How will each outcome be measured? Who will be assessed, when, and how often? How well should students be able to do on the assessment?</strong></td>
</tr>
<tr>
<td><strong>Upon completing this course, students will demonstrate a practical understanding of:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>1. The United States Internal Revenue Code as it pertains to contemporary issues related to corporations, partnerships, and other relevant pass-through entities.</strong></td>
<td><strong>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</strong></td>
</tr>
<tr>
<td><strong>2. Implications of U.S. Department of Treasury regulations and other authoritative sources pertaining to the taxation of corporations, partnerships and other relevant pass-through entities.</strong></td>
<td><strong>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</strong></td>
</tr>
<tr>
<td><strong>3. Relevant legal case law pertaining to the taxation of transactions for corporations, partnerships, and other relevant pass-through entities.</strong></td>
<td><strong>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.</strong></td>
</tr>
<tr>
<td><strong>4. Ethical issues and preparer penalties for tax practitioners.</strong></td>
<td><strong>Student performance on assignments, cases, and exams will provide assessment data regarding whether student learning is adequate with respect to the acquisition of</strong></td>
</tr>
</tbody>
</table>
specialized technical skills and knowledge relative to this learning outcome. Student learning will be assessed according to the Assurance of Learning (AoL) calendar adopted by the Department of Accounting and Legal Studies. Assessment is ongoing with each learning objective measured twice within a five year period (per AACSB standards). It is expected that a minimum of 80% of students will meet or exceed expectations on this learning outcome.

How does this course align with the student learning outcomes articulated for the major, program, or general education? What program-level outcome or outcomes does it support? Is the content or skill introduced, reinforced, or demonstrated in this course?

This course supports the specialized technical knowledge learning goal for the Master of Science in Accountancy program.

VII. IMPACT ON EXISTING PROGRAMS and COURSES: Please briefly document the impact and expected changes of this new/changed/deleted course on other departments, programs and courses: if deleting a course—list all departments and programs that include the course; if adding/changing a course—explain any overlap with existing courses in the same or different departments; if adding or deleting a course that will be part of a joint program identify the partner institution.

None

VIII. COSTS ASSOCIATED WITH THE ACTION REQUESTED: List all of the new costs or cost savings. (including new faculty/staff requests, library or equipment, etc.) associated with the action requested. New courses requiring additional resources will need special justification.

None
IX. APPROVAL AND SIGNATURES

Signature of Program Director: ____________________________ Date: 1-7-2016

Signature of Department Chair: __________________________ Date: 1-7-2016

Signature of Additional Chair*: ____________________________ Date: __________

Signature of Schools’ Dean: ____________________________ Date: 11/17/16

Signature of Additional Schools’ Dean*: ____________________________ Date: __________

Signature of the Provost: ____________________________ Date: __________

Signature of Budget Director/Business Affairs Office: ____________________________ Date: __________

*For interdisciplinary courses

Return form to the Graduate School Office for Further Processing.

Signature of Chair of the Faculty Committee on Graduate Education, Continuing Education & Special Programs: ____________________________ Date: 11/27/16

Signature of Chair of the Graduate Council: ____________________________ Date: 2/15/16

Signature of Faculty Senate Secretary: ____________________________ Date: __________

Date Approved by Faculty Senate: ____________________________
ACCT 589 - Advanced Taxation
Spring XXXX

Classroom: BCTR 212, Tuesdays and Thursdays, 1:40-2:55 pm
Instructor: Linda Jacobsen Bradley McKee, Ph.D., CPA
Office: 5 Liberty Street, Room 435 (Beatty Building)
Email: bradleyl@cofe.edu
Office telephone: 843-953-8039
Office assistant: 843-953-7835
Home telephone: 843-886-4977 (before 10:00 p.m. please)
Office hours: Wednesday 9-12 noon and 1-4 pm; Tues, Thurs 10:45-12:00; and by appointment.
Prerequisites: ACCT 538 (or equivalent); Admission into the Master of Science in Accountancy Program

Required Text:


Course Description:
An in-depth study of advanced taxation issues that pertain to business entities including corporations, partnerships, and other relevant pass-through entities. The course will examine contemporary issues that are relevant to students whose intended area of practice is taxation.

Learning Objectives:
Upon completion of this course, students are expected to demonstrate a practical understanding of:

1. The United States Internal Revenue Code as it pertains to contemporary issues related to corporations, partnerships, and other relevant pass-through entities.

2. The implications of U.S. Department of Treasury regulations and other authoritative sources pertaining to the taxation of corporations, partnerships and other relevant pass-through entities.

3. The relevant legal case law pertaining to the taxation of transactions for corporations, partnerships, and other relevant pass-through entities.

4. Ethical issues and preparer penalties for tax practitioners.

Course Format:
The material in this course is presented in a lecture format conducive for class discussion. The basis of discussion will be the assigned reading materials. Handouts may be used to clarify or supplement text materials. Comments and questions are welcomed, both in class and outside of class. Student participation in every class is expected.
Course Requirements and Grading:
Your final grade will be determined from your performance on four exams, two tax returns, a small tax research project, a major paper on a taxation issue, and your class participation. The points allocated to each of these requirements are as follows:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1 Tax Returns 2@25</td>
<td>50</td>
<td>A = 90-100%</td>
</tr>
<tr>
<td>Exam 2 Small Research Project</td>
<td>10</td>
<td>B+ = 87.0-89.9%</td>
</tr>
<tr>
<td>Exam 3 Major Research Project</td>
<td>30</td>
<td>B = 80.0-86.9%</td>
</tr>
<tr>
<td>Exam 4 (cumulative final) Class participation/HW</td>
<td>10</td>
<td>C+ = 77.0-79.9%</td>
</tr>
<tr>
<td>Total Points</td>
<td>500</td>
<td>C = 70.0-76.9%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F = &lt;70.0%</td>
</tr>
</tbody>
</table>

Notes: Roll will be taken daily. By definition, your attendance will impact your class participation grade. Each exam is cumulative regarding all information covered to date at that point in the course.

Research Paper: Topic should be approved in advance by instructor. The paper should be double spaced and the body between 8-10 pages (Times Roman, 12 pt, do not right-justify) in length. There should be a title page, page numbers, a bibliography, and subheadings in the body of the paper. Organization and independent thought should be evident throughout. There should be a minimum of eight sources. Do not copy and paste ANYTHING!! (Only exception is direct quotations). References should be (Author, year, page number). All papers will be scanned by Turnitin.com. I expect to find no plagiarism.

Exams will be given at the times indicated on the schedule of assignments. Absence from an exam must be approved by the instructor in advance. Make-up exams will not be given and an unapproved absence will result in a zero on the exam. For those with approved absences from an exam, the final exam grade will be recorded in place of the missed exam. The final exam will be ineligible for a pre-approved absence.

Small Tax Research Project: The small research project should follow the following format:
- I. Facts
- II. Issue
- III. List of Authorities
- IV. Conclusion
- V. Explanation
- VI. Alternate authority (if any)
- VII. Alternate conclusion (if any)
- VIII. Alternate explanation (if any)

The paper should be a maximum of three pages typewritten. Single or double spaced is acceptable. Please do not right-justify your lines.

Final Thoughts:
The study of taxation can be very different from the study of accounting. While there are some important underlying principles in our tax system, there are also strong economic, social, and political forces that influence the structure of our system. Because taxation involves the collection and distribution of real money, these forces are all vying for their "piece of the pie." The net result is that our tax system reflects a great many compromises that are intended to accommodate all of these factions. It is not surprising, then, that many provisions in our tax laws defy logic, description, or even human comprehension. This can lead to exasperation, confusion, and general feelings of inadequacy. But, if you hang in there, I think you will find that the study of taxation, far from being dull and boring, can be both challenging and fascinating. When the concepts get fuzzy, feel free to stop by and talk about them.

A Word About Cheating: DON'T!
Students caught cheating in this class will receive a failing grade for the course and will have their behavior reported to the Dean of Students for appropriate disciplinary action. The Honor Code of the College of Charleston (www.cofc.edu) is expected to be followed. Plagiarism is also cheating. Plagiarism and cheating refer to the use of unauthorized books, notes, or otherwise securing help on a test; copying tests, assignments,
reports or term papers; representing the work of another person as one's own; collaborating, without authority, with another student during an examination or in preparing academic work; signing another student's name on an attendance sheet; or otherwise practicing dishonesty.

At the core of the College of Charleston community are individuals from diverse backgrounds whose lives are intertwined in support of the uplifting of the human condition through comprehensive studies. As with all communities, there is a moral code of ethical behavior that binds participants together and a body of official rules and regulations that defines personal freedoms and responsibilities. The former is codified in our Honor Code and Code of Conduct. It applies to all members of the College community and is intended to promote an atmosphere of trust and fairness in the classroom and in the conduct of daily campus life. The Honor Code specifically forbids lying, cheating, attempted cheating, stealing, attempted stealing, and plagiarism. You are expected to read the Honor Code and will be held accountable for its contents.

The College of Charleston fully complies with the Americans with Disabilities Act. If you need accommodation please speak to me privately.
**ACCT 589 Assignments  Spring XXXX**

Dr. Bradley-McKee reserves the right to alter the following assignment schedule:

Additional Reading assignments (not listed on this syllabus) will also be required:

<table>
<thead>
<tr>
<th>Meeting #</th>
<th>Date</th>
<th>Activity/Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/7</td>
<td>Review of the tax environment—Partnerships and S Corporations §61; §162; §212; §1221; §1231; §1245; §1250; §465; §469; §351; §721. Logic of K: Chapter 1 (Choice of Entity), South Western Chapter 21 (Partnerships)</td>
</tr>
<tr>
<td>2</td>
<td>1/12</td>
<td>Logic of K: Chapter 2 (Partnership Formation), Chapter 3 (Partnership Operations)</td>
</tr>
<tr>
<td>3</td>
<td>1/14</td>
<td>Logic of K: Chapter 8 (Partnership Liabilities)</td>
</tr>
<tr>
<td>4</td>
<td>1/19</td>
<td>Logic of K: Chapter 5 (Partnership Allocations)</td>
</tr>
<tr>
<td>5</td>
<td>1/21</td>
<td>Logic of K: Chapter 4 (Capital Accounts)</td>
</tr>
<tr>
<td>6</td>
<td>1/26</td>
<td>Logic of K: Chapter 6 (Allocation of Nonrecourse Deductions)</td>
</tr>
<tr>
<td>7</td>
<td>1/28</td>
<td>Logic of K: Chapter 7 (Contributions of Property)</td>
</tr>
<tr>
<td>8</td>
<td>2/2</td>
<td><strong>Exam 1 Partnerships</strong></td>
</tr>
<tr>
<td>9</td>
<td>2/4</td>
<td>Logic of K: Chapter 11 (Distributions), Chapter 13 (Disproportionate Distributions)</td>
</tr>
<tr>
<td>10</td>
<td>2/9</td>
<td>Logic of K: Chapter 9 (Partnership Transactions), Chapter 10 (Sale of Ptnrs’ Interest)</td>
</tr>
<tr>
<td>11</td>
<td>2/11</td>
<td>Logic of K: Chapter 12 (Optional Basis Adjustments), Chapter 14 (Ret/Death of a ptr)</td>
</tr>
<tr>
<td>12</td>
<td>2/16</td>
<td>Logic of K: Chapter 15 (Disguised Sales and Exchanges), Chapter 16 (Partnership Anti-Abuse Rules) <strong>Partnership Form 1065 Due</strong></td>
</tr>
<tr>
<td>13</td>
<td>2/18</td>
<td>Readings in Partnership Tax</td>
</tr>
<tr>
<td>14</td>
<td>2/23</td>
<td><strong>Exam 2 Partnerships</strong></td>
</tr>
<tr>
<td>15</td>
<td>2/25</td>
<td>S Corporations: South Western Chapter 22 (S Corporations)</td>
</tr>
<tr>
<td>16</td>
<td>3/1</td>
<td>S Corporations Readings I</td>
</tr>
<tr>
<td>17</td>
<td>3/3</td>
<td>S Corporations Readings II <strong>Small tax research project due</strong></td>
</tr>
<tr>
<td>18</td>
<td>3/8</td>
<td>Spring Break</td>
</tr>
<tr>
<td>19</td>
<td>3/10</td>
<td>Spring Break</td>
</tr>
<tr>
<td>20</td>
<td>3/15</td>
<td>S Corporations Readings III <strong>S Corporation Form 1120S Due</strong></td>
</tr>
<tr>
<td>21</td>
<td>3/17</td>
<td>Trust and Estate Taxation: South Western Chapter 28 (Income Taxation Trusts/Estates)</td>
</tr>
<tr>
<td>22</td>
<td>3/22</td>
<td>Review S Corporations and Trust and Estate Taxation</td>
</tr>
<tr>
<td>23</td>
<td>3/24</td>
<td><strong>Exam 3 S Corporations and Trusts and Estates</strong></td>
</tr>
<tr>
<td>24</td>
<td>3/29</td>
<td>Employee Fringe Benefits and ERISA</td>
</tr>
<tr>
<td>25</td>
<td>3/31</td>
<td>Exempt Entities: South Western Chapter 23 (Exempt Entities)</td>
</tr>
<tr>
<td>26</td>
<td>4/5</td>
<td>Purchase/Sale of a Business: Readings I</td>
</tr>
<tr>
<td>27</td>
<td>4/7</td>
<td>Purchase/Sale of a Business: Readings II</td>
</tr>
<tr>
<td>28</td>
<td>4/12</td>
<td>Major Research Paper Presentations I</td>
</tr>
<tr>
<td>27</td>
<td>4/14</td>
<td>Major Research Paper Presentations II, <strong>Major Research Paper Due</strong></td>
</tr>
<tr>
<td>28</td>
<td>4/19</td>
<td>Major Research Paper Presentations III</td>
</tr>
</tbody>
</table>

**Cumulative Final Exam: Tuesday, April 26th 4:00 to 7:00**
Contact Name: Roger Daniels  
Email: danielsr@cofc.edu  
Phone: 3-7835

Department Name: Accounting and Legal Studies  
Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT 531- Advanced Accounting

I. CATEGORY OF REVIEW (Check all that apply)

NEW COURSE  
☐ New Course  
(attach syllabus*)

CHANGE COURSE  
☐ Change Number (IV, VII, VIII, IX)  
☐ Change Title (IV, VII, VIII, IX)  
☐ Change Credits/Contact hours (II, IV, VII, IX)  
☐ Prerequisite Change (IV, VII, VIII, IX)  
XX Edit Description (III, IV, VII, VIII, IX)

DELETE COURSE

☐ Approve for Cross-listing (attach Graduate Permission to Cross-list Form)

Date (Semester/Year) the course will first be offered, course changes or deletion will go into effect: Fall 2016

NEW COURSE:

*ATTACH THE SYLLABUS FOR A NEW GRADUATE COURSE to include:

- Course description and objectives
- Method of teaching (e.g., lecture, seminar, on-line, hybrid)
- Required and optional texts and materials
- Graduate School Grading Scale
- Assignments, student learning outcomes and assessment components
- Policies to include attendance, Honor Code, American Disabilities Act statement
- Tentative course schedule with specific topics
List prerequisites and/or other restrictions below

Will this course be added to the Degree Requirements?
   a)  □ Yes  □ No
   b)  If yes, explain

II. NUMBER OF CREDITS and CONTACT HOURS per week
   Lecture  Lab  Seminar  Ind. Study

   A. Contact Hours

   B. Credit Hours

   Is this course repeatable?  □ yes  □ no  If so, how many credit hours may the student earn in this course?

III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog; include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.

The primary focus of the course will be the accounting for business combinations, consolidated financial statements, and foreign currency issues. The secondary focus of the course will be on the accounting and financial reporting of non-profit entities.
IV. RATIONALE / JUSTIFICATION: If course change – please indicate the course change details. If course change or deletion—please provide reasons for change(s) to or deletion of a course. If a new course—briefly address the goals/objectives for the course and the relationship to the strategic plan.

This is an updated course description that better reflects the contemporary nature of the advanced accounting course among many AACSB accredited accounting programs.

V. STUDENT LEARNING OUTCOMES and ASSESSMENT

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
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</tbody>
</table>

1.  

2.  

3.  

4.  

How does this course align with the student learning outcomes articulated for the major, program, or general education? What program-level outcome or outcomes does it support? Is the content or skill introduced, reinforced, or demonstrated in this course?
VII. IMPACT ON EXISTING PROGRAMS and COURSES: Please briefly document the impact and expected changes of this new/changed/deleted course on other departments, programs and courses; if deleting a course—list all departments and programs that include the course; if adding/changing a course—explain any overlap with existing courses in the same or different departments; if adding or deleting a course that will be part of a joint program identify the partner institution.

None

VIII. COSTS ASSOCIATED WITH THE ACTION REQUESTED: List all of the new costs or cost savings, (including new faculty/staff requests, library or equipment, etc.) associated with the action requested. New courses requiring additional resources will need special justification.

None
IX. APPROVAL AND SIGNATURES

Signature of Program Director: ___________________________ Date: 1-7-2016

Signature of Department Chair: ___________________________ Date: 1-7-2016

Signature of Additional Chair*: ___________________________ Date: ________________

Signature of Schools’ Dean: ___________________________ Date: 1/7/16

Signature of Additional Schools’ Dean*: ___________________________ Date: ________________

Signature of the Provost: ___________________________ Date: ________________

Signature of Budget Director/Business Affairs Office: ___________________________ Date: ________________

*For interdisciplinary courses

Return form to the Graduate School Office for Further Processing

Signature of Chair of the Faculty Committee on Graduate Education, Continuing Education & Special Programs: ___________________________ Date: 1/27/16

Signature of Chair of the Graduate Council: ___________________________ Date: 2/15/16

Signature of Faculty Senate Secretary: ___________________________ Date: ________________

Date Approved by Faculty Senate: ___________________________
Contact Name: Roger Daniels  
Email: danielsr@cofc.edu  
Phone: 3-7835

Department Name: Accounting and Legal Studies  
Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT 542- Taxation of Pass-Through Entities

I. CATEGORY OF REVIEW (Check all that apply)

NEW COURSE  
☐ New Course  
(attach syllabus*)

CHANGE COURSE  
☐ Change Number (IV, VII, VIII, IX)  
☐ Change Title (IV, VII, VIII, IX)  
☐ Change Credits/Contact hours (II, IV, VII, IX)  
☐ Prerequisite Change (IV, VII, VIII, IX)  
☐ Edit Description (III, IV, VII, VIII, IX)

DELETE COURSE  
☐ Delete Course (IV, VII, IX)

----- (Complete all sections below that apply including those indicated)-----

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- Graduate School Grading Scale
- Assignments, student learning outcomes and assessment components
- Policies to include attendance, Honor Code, American Disabilities Act statement
- Tentative course schedule with specific topics
List prerequisites and/or other restrictions below

Will this course be added to the Degree Requirements?

a) ☐ Yes ☐ No

b) If yes, explain

---

II. NUMBER OF CREDITS and CONTACT HOURS per week

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B. Credit Hours

Is this course repeatable? ☐ yes ☐ no If so, how many credit hours may the student earn in this course?

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III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog; include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.

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September 2011
IV. RATIONALE / JUSTIFICATION: If course change – please indicate the course change details. If course change or deletion—please provide reasons for change(s) to or deletion of a course. If a new course—briefly address the goals/objectives for the course and the relationship to the strategic plan.

The content of this course been moved to other accountancy courses and will no longer be offered.

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None

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None
IX. APPROVAL AND SIGNATURES

Signature of Program Director:  

Date: 1-7-2016

Signature of Department Chair:  

Date: 1-7-2016

Signature of Additional Chair*:  

Date:

Signature of Schools' Dean:  

Date: 1-7-2016

Signature of Additional Schools’ Dean*:  

Date:

Signature of the Provost:  

Date:

Signature of Budget Director/Business Affairs Office:  

Date:

*For interdisciplinary courses

Return form to the Graduate School Office for Further Processing

Signature of Chair of the Faculty Committee on Graduate Education, Continuing Education & Special Programs:  

Date: 1-27-16

Signature of Chair of the Graduate Council:  

Date: 2/13/16

Signature of Faculty Senate Secretary:  

Date:

Date Approved by Faculty Senate:  

September 2011
FACULTY COMMITTEE ON GRADUATE EDUCATION, CONTINUING EDUCATION
AND SPECIAL PROGRAMS

GRADUATE COURSE PROPOSAL FORM

Contact Name: Roger Daniels        Email: danielsr@cofc.edu        Phone: 3-7835

Department Name: Accounting and Legal Studies        Graduate Program name: Accountancy

Course Prefix, Number, and Title: ACCT 543- Taxation of Corporations with Interstate and International Transactions

I. CATEGORY OF REVIEW (Check all that apply)

<table>
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<th>NEW COURSE</th>
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- Tentative course schedule with specific topics
List prerequisites and/or other restrictions below

Will this course be added to the Degree Requirements?

a) ☐ Yes ☐ No

b) If yes, explain

II. NUMBER OF CREDITS and CONTACT HOURS per week

A. Contact Hours

B. Credit Hours

Is this course repeatable? ☐ yes ☐ no If so, how many credit hours may the student earn in this course?

III. CATALOG DESCRIPTION Limit to 50 words EXACTLY as you want it to appear in the catalog: include prerequisites, co-requisites, and other restrictions. If changing course description, please include both old and new course descriptions.
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None

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IX. APPROVAL AND SIGNATURES

Signature of Program Director: 

Date: 1-7-2016

Signature of Department Chair: 

Date: 1-7-2016

Signature of Additional Chair*: 

Date: 

Signature of Schools’ Dean: 

Date: 1-2-16

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Signature of the Provost: 

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*For interdisciplinary courses

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Signature of Chair of the Graduate Council: 

Date: 2/15/16

Signature of Faculty Senate Secretary: 

Date: 

Date Approved by Faculty Senate: 

September 2011
FACULTY COMMITTEE ON GRADUATE EDUCATION, CONTINUING EDUCATION
AND SPECIAL PROGRAMS

GRADUATE COURSE PROPOSAL FORM

Contact Name: Roger Daniels  Email: danielsr@cofc.edu  Phone: 3-7835
Department Name: Accounting and Legal Studies  Graduate Program name: Accountancy
Course Prefix, Number, and Title: ACCT 545- Estate Taxation and Planning

I. CATEGORY OF REVIEW (Check all that apply)

NEW COURSE  CHANGE COURSE  DELETE COURSE

☐ New Course  ☐ Change Number (IV, VII, VIII, IX)  ☒ XX Delete Course (IV, VII, IX)
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