The faculty teaching tax courses believe the material taught in ACC 3351, *Multi-jurisdictional Taxation*, should be a graduate level course. Therefore, the division proposes that ACC 3351 should become ACC 5351, *Multi-jurisdictional Taxation*. Normally, students need to understand corporate taxation (which is taught in ACC 5330, *Advanced Taxation*) to receive maximum benefit from taking this course. Therefore, the division further proposes that the ACC 5351 prerequisite be changed to "ACC 5330, *Advanced Taxation*."

If new, provide Course Prefix, Number, Title, SCH Value, Description, prerequisite, lecture/lab (hours if applicable) and *student learning outcomes*. If in current catalog, provide change, attach page with changes in red, and provide a brief justification.

**Program:** Add: _____ Change: _____ Attach new/changed Program of Study description and 4-year plan. If in current catalog, provide change and attach page with changes in red.

**Minor:** Add: _____ Delete: _____ Change: _____ Attach new/changed minor. If in current catalog, provide change and attach page with changes in red.

**Faculty:** Add: _____ Delete: _____ Change: _____ Attach new/changed faculty entry. If in current catalog, provide change and attach page with changes in red.

**College Introductory Pages:** Add information: _____ Change information: _____ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.

**Other:** Add information: _____ Change information: _____ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.

**Approvals:**

**Chair**
Department Curriculum Committee

**Signature**
Judith A. Sage

**Date**

**Chair**
Department

**Signature**
Ken Hung

**Date**

Learning Outcomes:

1. To increase the student's technical knowledge of federal, state, and local tax laws
2. To improve the student's writing ability through the preparation of tax accounting reports
3. To improve the student's analytical thinking by requiring research of emerging tax issues
4. To improve the student's presentation skills by requiring class reports involving the analysis of taxation rules and tax court cases
5. To identify special tax problems in various state jurisdictions
6. To apply rules to specific tax scenarios