

ACCT6367 - Multijurisdictional Taxation

[ACCT 6367](#) Multijurisdictional Taxation (3 semester credit hours) This course introduces the taxation of business entities and individuals by competing taxing jurisdictions. This course also addresses state taxation concepts, including nexus, allocation, and apportionment issues and examines cross-border and international tax issues emphasizing "outbound" investments and activities of U.S. taxpayers. Prerequisite: [ACCT 3350](#) or [ACCT 6350](#) or [ACCT 6351](#) or equivalent. Corequisite: [ACCT 6353](#). (3-0) Y