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