San José State University
Lucas Graduate School
BUS 280IS
Independent Special Studies (1 - 6 units)

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<th>Instructor:</th>
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<td>Office Location:</td>
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<td>Telephone:</td>
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<td>Email:</td>
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<tr>
<td>Office Hours:</td>
<td>By appointment</td>
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<td>Class Days/Time:</td>
<td>No class meetings.</td>
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<td>Independent study with appointments scheduled with adviser.</td>
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<td>Prerequisite:</td>
<td>Approval of the Graduate Program Director</td>
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Course Description
For the student with a specific project in mind, in an area not covered by existing coursework. The student must submit a one-page formal proposal to be accepted by an assigned faculty member and approved by the graduate program director. Number of units received will be based on depth and breadth of project.

Student Learning Objectives
1. Advance in program learning objectives for the [MST, MBA, MSA, or MSTM] Program (see below).
2. [additional objectives to be set based on the student project and agreement between the student and faculty adviser]

Required Texts/Readings

Textbook
- [MST - Internal Revenue Code and related regulations (available from RIA Checkpoint and CCH)]
  - TBA depending on student’s project

Assignments and Grading Policy
Credit / No credit
Project will be a research paper, course materials, tutorials, etc., as agreed to by the student and faculty adviser as appropriate for the particular project focus.

**University Policies**

**Academic integrity**

Students should know the University’s Academic Integrity Policy that is available at [http://www.sjsu.edu/senate/docs/S07-2.pdf](http://www.sjsu.edu/senate/docs/S07-2.pdf). Your own commitment to learning, as evidenced by your enrollment at San Jose State University and the University’s integrity policy, require you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The website for Student Conduct and Ethical Development is available at [http://www.sjsu.edu/studentconduct/](http://www.sjsu.edu/studentconduct/). Instances of academic dishonesty will not be tolerated. Cheating on exams or plagiarism (presenting the work of another as your own, or the use of another person’s ideas without giving proper credit) will result in a failing grade and sanctions by the University. For this class, all assignments are to be completed by the individual student unless otherwise specified. If you would like to include in your assignment any material you have submitted, or plan to submit for another class, please note that SJSU’s Academic Policy F06-1 requires approval of instructors.

**Campus Policy in Compliance with the American Disabilities Act**

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability.

**Program Learning Goals [only those for the particular program would be used]**

**MST**

1. To identify and understand complex tax issues within the context of the global business world.
2. To learn research skills that will assist in exploring both familiar and new areas of the tax law and communicate the findings clearly.
3. To be aware of multi-jurisdictional tax issues.
4. To develop conceptual and analytic skills with real world applications.
5. To develop an appreciation for tax policy issues that underpin our tax laws.
6. To understand the ethical implications of tax practice.
MBA

- Conceptual grounding in business theory and practice
- Analytic and decision-making skills
- Cultural and ethical awareness
- Ability to interact effectively with teams as both leader and member
- Ability to understand and adapt to global market changes and industry dynamics
- Effective oral and written communication and presentation techniques

MSA

- To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment
- To understand and apply basic rules of the federal income tax laws
- To understand information technology and internal control processes and their role in financial and managerial reporting
- To develop conceptual and analytical skills with real world applications
- To learn effective oral and written communication skills in a context of conducting research and to learn effective leadership skills
- To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty.

MSTM

- Develop a system-level perspective on the management of transportation organizations.
- Develop an awareness of the transportation policy environment, including fiscal mechanisms, legislative structures, and intergovernmental coordination.
- Develop potential for leadership in transportation organizations.
- Develop written and oral communication skills and techniques.
- Develop ability to analyze management issues and situations using appropriate conceptual approaches.