

San José State University
Lucas College and Graduate School of Business
BUS 227C

Tax Symposium: – Data Security: Laws, Tech.,
Ethics and Reality

Semester: Early Spring
Year: 2017

Instructor:	Prof. Joel Busch, CPA, Esq.
Office Location:	Lucas Graduate School of Business
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Email:	joel.busch@sjsu.edu
Office Hours:	30 minutes before class and by appointment
Class Days/Time:	Wednesdays , 1/4, 11 and 18; 6:00 – 10:00P
Classroom:	Lucas Graduate School of Business Silicon Valley Site 2933 Bunker Hill Lane - Suite 120 Santa Clara, CA 95054
Prerequisites:	Graduate standing in the MST Program or enrolled via Open University

Course Description

Identity theft is a significant problem for tax practitioners and their clients. This course examines technology, rules of conduct, and data breach and other laws, to help practitioners address data security.

MST Program Administrative Guidelines:

- Students are responsible for understanding the policies and procedures about add/drops, academic renewal, etc. Please see the Fall 2016 / Spring 2017 MST New Student Handbook at: <http://www.sjsu.edu/lucasgsb/docs/MST-New%20Student%20Handbook%20Fall%202016.pdf>

Assignments and Grading Policy

READING ASSIGNMENTS:

Class readings for each class session will be posted on the Canvas website and/or provided in class. Students are to read the assigned materials *before* the beginning of the applicable class session. No formal textbook is required for this course.

EXAMS:

There is a final exam which will be administered in the last class session. The final is based on the material presented in class and assigned in the readings (and videos, if applicable). Under almost all circumstances there are no make-up exams. On rare occasions and at my discretion, students may be allowed to make up an exam. Students must give advance notification with documentation in order for me to make a decision regarding a make-up exam. If an exam is missed without prior consent, the exam grade will be zero under almost all circumstances. Point adjustments may be applied to exams not taken on the last class session.

CANVAS ONLINE QUIZZES

There will be two quizzes that will be taken on the Canvas website outside of class hours. Each quiz is to be completed *individually*. The quizzes will be undertaken online via the course Canvas website.

The due dates for the two quizzes are as follows:

- Quiz #1 - **Wednesday**, January 11, 2017 @ 6:00 p.m.
- Quiz #2 - **Wednesday**, January 18, 2017 @ 6:00 p.m.

A significant loss of points may apply for quizzes submitted after the deadline.

POINTS:	Quizzes	40 (20 points each x 2)
	Final	<u>60</u>
	Total	100

GRADING POLICY:

Grades will follow the pattern of 90% or higher for an A, 80% or higher for a B, 70% or higher for a C, etc.. Plus and minus grades will be used for scores within two percentage points (rounded) of the grade breakpoint. I may lower the percentage required to earn a certain grade, however, the percentage needed to earn a certain grade will not be increased.

Class Participation: While you are encouraged to ask or answer questions in class, points will not be awarded for class participation.

University Policies

Per University Policy S16-9, university-wide policy information relevant to all courses, such as academic integrity, accommodations, etc. will be available on Office of Graduate and Undergraduate Programs' [Syllabus Information web page at: http://www.sjsu.edu/gup/syllabusinfo/](http://www.sjsu.edu/gup/syllabusinfo/)

Lucas College and Graduate School of Business:

Mission: We are the institution of opportunity in Silicon Valley, educating future leaders through experiential learning and character development in a global business community and by conducting research that contributes to business theory, practice and education.

Course Learning Outcomes

Upon completion of this course students will be able to:

CLO 1: Understand and identify Federal and State laws regarding the responsibilities applicable to tax professionals regarding safeguarding client data.

CLO 2: Comprehend and be able to explain the duties required of tax professionals in the event of an actual or potential data security breach.

CLO 3: Be aware of and recognize IT and office procedure best practices regarding maintaining the security of client data.

CLO 4: Develop conceptual and analytic skills with real world applications.

CLO 5: To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.

CLO 6: To learn and acquire research skills for exploring both familiar and novel areas of the tax law and to communicate the findings using clear terms.

CLO 7: To appreciate tax policy issues and foundations of the tax law.

CLO 8: To understand the ethical implications of tax practice.

CLO 9: To develop skills for effective tax practice including keeping current, interacting with others, and career advancement.

Schedule

(Subject to Change with Fair Notice)

Topic	Presenter	Time (Est.)
Wednesday January 4, 2017		
Introduction to the Course	Joel Busch, San Jose State University	6:00 – 6:20
Data Security – Insights from the Public Accounting Industry	Bill Abel (Sensiba San Filippo)	6:20 – 8:00
Overview of Responsibilities Placed on Tax Professionals Regarding Client Data and Breaches – Including Realities of a Data Breach	Joel Busch (San Jose State University)	8:15 – 9:45
<u>Assigned Readings:</u>		
1) IRS Publication 4557 2) AICPA – Best Practices for Keeping Client Data Secure (posted on Canvas)		
Wednesday January 11, 2017		
Federal, State and Other Applicable Client Data Security Laws – Including Data Breach Disclosure Requirements, Potential Penalties and Best Practices	Stephanie Sparks (Hoge Fenton)	6:00 – 7:15
Review and Application of Guidelines on Data Security	Joel Busch (San Jose State University)	7:35 – 9:45
<u>Assigned Readings:</u>		
1) Federal Trade Commission – Data Security Webpage: https://www.ftc.gov/tips-advice/business-center/privacy-and-security/data-security FTC Module Readings from Main Website Above: a) Data Breach Response: A Guide for Business b) Protecting Personal Information: A Guide for Business c) Copier Data Security: A Guide for Businesses 2) California Civil Code Sections 1798.80-1798.84 3) Other potential readings posted on Canvas		

Wednesday January 18, 2017

Detailed IT Guidance on Data Security	Carson Franklin (Franklin Technology Management, Inc.)	6:00 – 7:15
Important Data Security Guidance from the Malpractice Insurance Industry	Randy Werner (CAMICO)	7:30 – 8:30
Final Exam	Joel Busch	8:45 – 9:45 p.m.
<u>Assigned Readings:</u> 1) Center of Internet Security – Critical Controls: https://www.cisecurity.org/critical-controls.cfm 2) USA Today article <i>Travelers, beware! Hacking lurks in plugs and ports</i> 12/20/16: http://www.usatoday.com/story/travel/advice/2016/12/18/hacking-plugs-ports/95511936/ 3) Other potential readings posted on Canvas		