

FLUENCY IN TECHNOLOGY (FITNESS) APPLICATION TO INTERNATIONAL ACCOUNTING AND TAXATION COURSE

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ABSTRACT

It is our hope to develop students' FITness skills in three different areas of accounting and tax:

- a) Students will be required to analyze and study the major differences between the United States GAAP and the IASB.
- b) Students will select five different countries, review their tax treaties with the U.S. systems by looking at the actual treaties and then compare and contrast these countries with the U.S. taxes
- c) Students will be asked to develop Transfer Pricing models for related entities which would survive close IRS scrutiny