International Business Law
BLAW 509-Spring 2017
W 5:30-8:15
BCTR 220
Dr. Roxane DeLaurell

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Office hours: W 3-5 or by appt. I am always reachable by e mail and anytime I am in my office students are encouraged to stop by.


Course Objectives:

This course will give the student a basic overview of the regulatory framework of international business with special emphasis on issues impacting the accounting profession. This will involve: examining the law of the United States as it affects cross border business, from the Constitution to federal agencies; analysis of the power of jurisdiction and its elements; a review of the world trading structure, the WTO, and regional arrangements such as the European Union, and NAFTA; distinguishing of private and public international law issues; and accountant specific issues such as adoption of IFRS, and regulation of services cross border. The student should acquire the ability to recognize international business issues in planning all phases of the business enterprise and will have the ability to access publicly available sources of information on such issues.

Learning Goals of MACC:

1. Achieves a Broadened Perspective: Global view
2. Acquires Specialized Technical Skills and Knowledge: international knowledge
3. Demonstrates Effective Communication : presentations
4. Understands the Implications and Importance of Ethical Behavior: issue review
5. Understands Global Dimensions of their Intended Area of Practice: course focus

Learning Goals for SOB:

COMMUNICATION SKILLS: Students will demonstrate the ability, via both written and spoken word, to effectively present, critique, and defend ideas in a cogent, persuasive manner.
GLOBAL AND CIVIC RESPONSIBILITY: Students will be able to identify and define social, ethical, environmental and economic challenges at local, national and international levels. Students will also be able to integrate knowledge and skills in addressing these issues.

INTELLECTUAL INNOVATION AND CREATIVITY: Students will be able to demonstrate their resourcefulness and originality in addressing extemporaneous problems.

SYNTHESIS: Students will demonstrate the ability to integrate knowledge from multiple disciplines incorporating learning from both classroom and non-classroom settings in the completion of complex and comprehensive tasks.

HONOR CODE:

Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student’s actions are related more to a misunderstanding will handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed by both the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student’s transcript for two years after which the student may petition for the X to be expunged. The student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students should be aware that unauthorized collaboration--working together without permission-- is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information stored on a cell phone), copying from others’ exams, fabricating data, and giving unauthorized assistance.

Research conducted and/or papers written for other classes cannot be used in whole or in part for any assignment in this class without obtaining prior permission from the instructor.
Grading:

The student will write five issue papers, present one of those issue papers to the class and participate in the Daily Briefing and issue discussions.

Papers:

The student will turn in five issue papers during the semester. The issue papers should be no longer than 10 pages each, double-spaced with a list of works cited, and turned in on the day the issue is discussed (see schedule below). A grade penalty will be assessed for late work. Issue papers will be graded on form and substance. Correct grammar, good sentence structure and readability are all required. Research and independent analysis will comprise the substance portion of the grade. The student must demonstrate individual thought about the topic and an effort to develop the issue fully through background research and application of principles learned in class. A rubric will be provided.

The scores of the five papers will be averaged to yield 60% of the final grade.

Daily Briefing:

Each class session will begin with a discussion of the news of the day dealing with international business law. Each student will be required to discuss five articles during the course of the semester; no written work is required for daily briefing. The instructor will keep a tally of articles presented. Only one article per class is allowed. The instructor will also bring in news articles and facilitate discussion. These articles must help the class better understand the principles set out in lecture, the nature of international business and the role that accountant’s play in that arena. The student will be given full credit for this component of their final grade provided they bring in five articles and participate in daily briefing discussions throughout the semester. Daily briefing counts for 15% of the student’s final grade.

Presentation:

Students will be assigned in pairs to work on one issue for presentation to the class. The presentation will be graded on substance (providing the necessary background material, accurately identifying the central issue and comprehension of the subject matter) and form (the logical flow of the presentation, the skill in
presenting, the level of student engagement in the discussion, the creativity shown and the use of technology). The presentation will count 25% of the student’s final grade. A rubric will be provided.

Final grades will be computed as follows:

Grading Scale: A= 90+, B+ = 87-89, B=80-86, 
C+=77-79, C= 70-76, F= Below 70

Issue papers  60%
Presentation  25%
Daily Briefing 15%

**General guidelines and policies:**

I expect you to read the assigned issues and power points, come to class regularly and participate in discussions. I will post power point slides of the lectures and provide links to articles on oaks. When in class I expect you to be respectful of others and the forum and comport yourselves accordingly. Towards this end please manage your electronics responsibly during class. If you must leave class during a lecture please do so quietly and without disturbing others.

Students as well as the professor have an expectation of privacy and a property interest in class presentations and discussions so no recording (video or audio) of any kind is allowed during class without obtaining permission from all necessary parties.

I do not give extra credit. The best way to avoid the need for extra credit is to complete the assignments on time (penalties will be assessed for late work), attend class, bring articles, and participate.

At all times students are expected to honor the College of Charleston Honor Code. This is a graduate class and you are professionals: I expect you to behave in that manner.

If a student anticipates needing special accommodation of any kind during the semester they must inform the professor during the first week of class. SNAP students must bring proper documentation to class during the first week.

**Schedule of Events:**
Jan.11: Introduction to Course, sign up for presentations. Lecture.

Jan.18: Lecture: Introduction to the Law of International Business

Jan.25: Lecture: Jurisdiction
International Law and World Systems

Feb.1: Lecture: EU and NAFTA
GATT/WTO

Feb.8: Lecture: Dispute Resolution

Feb.15: Lecture: IP

Feb.22: Lecture: Licensing and Contracts

Mar.1: Issue 1:________________________
       Issue 2:________________________

Mar.8: SPRING BREAK

Mar.15: Issue 3:________________________
        Issue 4:________________________

Mar.22: Issue 5:________________________
        Issue 6:________________________

Mar.29: Issue 7:________________________
        Issue 8:________________________

Apr.5: Issue 9:________________________
       Issue 10:________________________

Apr.12: Issue 11:________________________
        Issue 12:________________________
Issue Papers are due on the day we discuss them in class.

The professor reserves the right to modify this syllabus as needed.

Issues BLAW 509

Issue 1: Territorial v. Nationality Jurisdiction: Case of Julian Assange. Who has jurisdiction and why?


Issue 2: Nationality Jurisdiction: Case of Edward Snowden: Rights and obligations of being a national, issues presented by being a multinational


Issue 3: Power of US Courts based on nationality; How far should US courts go in the international arena?


Issue 4: Does nationality matter in US courts?


Issue 5: Status of International law in US courts: Can it be defined?

https://fas.org/sgp/crs/misc/RL32528.pdf
http://www.newyorklawjournal.com/id=1202767905990/Apppeals-Court-Vacates-147M-Judgment-Over-Chinese-Vitamin-C?slreturn=2017009155213

Issue 6: Is IFRS International Law? IFRS derived at by what kind of body, does this give rise to credibility and enforcement issues?

http://ifrsusa.wordpress.com/


Issue 7: Jurisdictional problems of FATCA. How far should the IRS go?


Issue 9: Offshore Income and its impact on corporate behavior: Identify problem areas

http://fortune.com/2015/10/22/uber-tax-shell/

http://fas.org/sgp/crs/misc/R43568.pdf

http://www.forbes.com/sites/realspin/2014/08/12/straight-talk-on-inversions/
http://www.mondaq.com/unitedstates/x/346446/Corporate+Tax/New+Treasury+Regulations+Target+Corporate+Inversions

Issue 10:

Global Corporate Responsibility: How should MNCs behave when they are in someone else’s neighborhood? Who should hold them accountable?


Issue 12: International Copyright Protection: Do you agree with the case, why or why not? What are its ramifications?

http://www.supremecourt.gov/opinions/12pdf/11-697_4g15.pdf

Issue 13: Intellectual Property: Valuing the new economy the EU approach


Issue 14: Accountants Caught up in Foreign Regulation: What are the responsibilities of accountants practicing in foreign jurisdictions?


Issue 15: FCPA: Regulation that keeps on giving


Issue 16: Role of EU: Apple and Ireland and China as a Market Economy


https://euobserver.com/eu-china/131801