International Business Law  
BLAW 509 Sec. 1  
Spring 2022  
CRN 21388  
TR 4-5:15  
3 Credit Hours  
Dr. Roxane DeLaurell

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Office hours: TR 2-4 or by appointment.

Recommended and required readings: Any good news outlet with international coverage. E.g. The Economist, Financial Times, Wall Street Journal, Guardian. There is no required textbook but Chapter 52 on International Law in the free open source textbook found at https://open.umn.edu/opentextbooks/textbooks/business-law-and-the-legal-environment is required reading. The authors are Don Mayer, Daniel Warner and George Seidel. The book is open source and free for your use in this class. Please respect the rules of open source in your use of the text. A useful site for all basic international law research is https://www.law.cornell.edu/wex/international_law.

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 applicable law of the United States as it affects cross border business; analysis of the power and use of jurisdiction; a review of the world business structure (existing international organizations); distinguishing private and public international law issues; and specific issues involving international intersections of the accounting profession. 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. This course supports the MACC and SOB learning goals noted below.

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 and papers
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.

Students can find the complete Honor Code and all related processes in the Student Handbook at http://www.cofc.edu/generaldocuments/handbook.pdf

**Grading:**

Final grade = Issue Papers 50% + Presentation 30% + Daily Briefing 20%

Grading Scale: A= 90+, B+ = 87-89, B=80-86, C+=77-79, C= 70-76, F=69<

**Issue Papers:**

The student will turn in two issue papers during the semester which should be 5-10 pages each, double-spaced, and with a works cited page. These are to be uploaded to the Oaks drop box by 4:00 pm of 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 is posted to oaks.

Issue papers will count 50% 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. The instructor reserves the right to disallow an article if it is not relevant to the class material or the topic. Only one article per class is allowed. The instructor will 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 accountants play in that arena. The student will be given full credit for this
component of the grade provided the instructor credits them with five articles and they participate in daily briefing discussions throughout the semester. Daily briefing counts for 20 % of the final grade.

**Presentation:**

Students will be assigned one issue for presentation to the class. This issue may also be one for which the student turns in an issue paper. 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). The presentation will count 30 % of the final grade. A **rubric will be provided**.

**Working Days:**

Several working days are included in the syllabus. These days are to be used by the student to prepare their issue papers and presentations. I will be available on those days should a student wish to discuss their particular issue. Students can make appointments by emailing me.

**General guidelines and policies:**

This is a graduate seminar so I expect you to read the assigned material and posted power points, scan articles for daily briefing, attend class regularly and participate in discussions. I will post power point slides of the lectures and provide links to issue articles in the syllabus posted to Oaks. I expect you to be respectful of others and the forum and comport yourselves as the professionals you are becoming.

We all have protectable interests in class presentations and discussions so no recording (video or audio) of any kind or taking photos is allowed during class without obtaining permission from all necessary parties. The Oaks site for this course and its’ contents are only to be used for this course, any other use requires written consent of all 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. Again, this is a graduate class and you are professionals and I expect you to behave in that manner.
If you anticipate needing special accommodation of any kind during the semester inform me as soon as possible. You are responsible for proper documentation in support of the accommodation through the Office of Disability Services.

**Schedule of Events:**

**Jan. 11:**
Introduction to Course. Roll.
How class will work

**Jan. 13:**
Finalize presentation assignments.
Daily Brief
Lecture: Introduction to the Law of International Business

Read and study Section 52.1 of Chapter from required readings.

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

**Jan. 20:**
Daily Brief
Lecture: Introduction to the Law of International Business

**Jan. 25:**
Daily Brief
Lecture: Jurisdiction

Read and study Section 52.3 of chapter from readings.

**Jan. 27:**
Daily Brief
Lecture: Jurisdiction

**Feb. 1:**
Daily Brief
Lecture: International Law and World Systems

Read and study Section 52.4 of chapter from required readings.

**Feb. 3:**
Daily Brief
Lecture: International Law and World Systems

**Feb. 8:**
Daily Brief
Lecture: International Contracts

Read Bremen Case found in Section 52.5 of chapter from readings.
Feb.10:  Daily Brief
Lecture: International Dispute Resolution

Read and study Section 52.2 of assigned chapter.

Feb.15:  Daily Brief –
Lecture: International IP

Feb.17:  Daily Brief
Lecture: Big Data and Accountant Responsibility

Feb.22:  Daily Brief
Lecture: Big Data and Accountant Responsibility

Feb.24:  Daily Brief
Lecture: Overflow

Mar. 1:  Working Day

Mar.2:  Working Day

March 6-12 SPRING BREAK

Mar.15:  Daily Brief-Issue 1 -

Mar.17:  Daily Brief – Issue 2 –


Mar. 24:  Daily Brief- Issue 4-

Mar.29:  Daily Brief
Issue 5 –

Mar. 31:  Daily Brief
Issue 6 –

Apr 5:  Daily Brief
Issue 7 –
Issue Papers are due at 4:00 pm on the day we discuss them in class. They must be uploaded to the Oaks dropbox in word or pdf format. Late work will be penalized.

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

Issue 1: The Julian Assange Saga: What does it tell us about the different bases of international jurisdiction? (Present the facts of this longtime case and where we are now: show how it applies jurisdiction principles)


Issue 2: Use of jurisdiction principles: Coke Shifting Profits (Present the current facts and show how Coke used jurisdiction principles to lower its tax bill: what options do governments have here?)

Issue 3: **US Companies Abroad: Compliance with Host Law** (Present the facts of Twitter and other US companies operating in Russia, focusing on the impact on international business)


Issue 4: **Patents on Covid Vaccines: International Implications** (Present the case being made by India and South Africa to the WTO and explain how/why you agree or disagree)


Issue 5: **US sanctions Chinese Companies: Use of Human Rights** (Present and update the case being made by the US government here: what will be the international impacts and ramifications on international business law?)


https://www.aljazeera.com/economy/2021/12/16/us-sanctions-china-biotech-sector-over-uyghur-rights-abuses

Issue 6: **Guest Workers** (Explain the status of guest workers in the US. What impact do guest workers have on international business?)


Issue 7: **EU New Tech Law: What does it do?** (Summarize key components, give status update and present the likely impacts)
Issue 8: **Holding US Companies accountable in foreign courts** (Present the facts around the lawsuit being brought by Myanmar against Facebook. What are the ramifications for international business?)

https://www.npr.org/2021/12/14/1064011279/facebook-is-being-sued-by-rohingya-refugees-over-myanmar-violence


Issue 9: **Patent Wars: Sonos v. Google** (Present a summary of the litigation in the US and abroad. What does this teach us about international IP protection?)


Issue 10: **Power of the ICJ** (Present a summary of the Royal Dutch litigation and how it demonstrates the effectiveness and power of the international court of justice)


Issue 11: **Global Corporate Tax; Can it become IL?** (Summarize the global corporate tax proposal and explain how it can become international law. Do you think it will and is that necessary for it to become a global standard?)

https://www.cnbc.com/2021/07/01/nations-agree-to-support-us-proposal-for-global-minimum-tax-on-corporations.html

Issue 12: **GDPR: De facto international law?** (Present a summary of the GDPR then comment on the linked case below involving Austria fining Google. Do you think GDPR is de facto international law on data privacy?)

https://techcrunch.com/2022/01/12/austrian-dpa-schrems-ii/

Issue 13: **Cryptocurrencies: El Salvador adopts Bitcoin as legal tender.** (Present an update on this nation state being the first to adopt Bitcoin as legal tender. Explain
the role of cryptocurrencies. What issues do you see and will this impact international business?