

## Accounting In Shanghai

San Diego State University  
 CES Faculty-Led Programs  
 Summer  
 Shanghai, China



**Program Type:**  
 Faculty-Led Program

**Language of Instruction:**  
 English

**Field(s) of Study:**  
 Accounting, Business Administration

**Special Features:**  
 Excursions

### Program Provider

**Name**  
 CES Faculty-Led Programs



**SAN DIEGO STATE UNIVERSITY**

In conjunction with SDSU departments and faculty, the College of Extended Studies (CES) offers short-term study abroad programs which are available to students and the general public.

**Website**  
<http://neverstoplearning.net/studyabroad>

**How to Apply**  
 See "Application Instructions" section of each program profile for deadlines and more information on how to apply.

**Host Institution**  
 San Diego State University

**Home Page**  
<http://www.sdsu.edu/>

**Course Dates:** July 5-22, 2016  
**Dates Abroad:** July 8-22, 2016  
**Price:** \$2,287

### Program Snapshot

China is a growing area for US businesses, and US businesses send expatriates to China. How are these US expatriates taxed in the USA? What are the US and Chinese tax obligations on their earnings in the USA and China? The US taxes US citizens on a worldwide basis, so understanding the US taxation of individuals as covered in the Acctg 503 class will provide students with an edge in the global economy. Shanghai is one of the current shining business locations in China, as well as a great history of conducting global business trade.

### Course

The purpose and scope of the course is the US federal taxation of individuals, including income, deductions, credits, social security taxes, and property transactions. This course will have an international taxation component, providing the interaction of the tax system of China and the USA for a US person living in China ("US expat.")

- Acctg 503: US Federal Taxation of Individuals (3 units)

### Instructor

Narelle MacKenzie has over 30 years experience in business with over 20 years experience in international taxes. She lectures in US International Tax at San Diego State University at the graduate level, first appointed in 2007.

She has been lecturing at SDSU at the undergraduate level in 2012 and teaches classes on the taxation of individuals, as well as business entities.

Narelle is also a sought after speaker on US tax issues and speaks at numerous conferences and events, and since 2013 has been teaching US taxes in London each year on introductory US international taxes, advanced US international taxes as well as teaching an EA class.

She has worked in both public accounting and industry for employers such as United Technologies (which acquired Goodrich Corporation), PricewaterhouseCoopers LLP, and Toyota Australia. Her business experience has covered diverse industries and activities, including supply chain activities and initiatives, identification and implementation of new manufacturing facilities, establishing representative offices, secondment arrangements, customer sales and support initiatives and general cross-border issues.

Narelle has advised on cross-border activities in many and diverse countries and works with tax advisors in those countries to identify optimal, strategic tax solutions for you and your clients. Some of the various countries she works with are: US (federal and state), Mexico, Brazil, Singapore, China, Scotland, India, Turkey, Japan, Germany, South Korea, Netherlands, Canada, Luxembourg, Chile, Sweden, Norway, Russia, Australia, UK and France.

### Excursions and Activities

- Professional company visits



- Lectures from local invited speakers
- Traditional Shopping Markets Visit
- Farewell Dinner

The following excursions are optional and will be available to students for an additional fee.

- Zhujiajiao Water Town
- Suzhou
- Hangzhou

**Price:** \$2,287

**Payment Schedule**

\$500.00 deposit due to the College of Extended Studies (CES) with application

\$857.00 second payment due to CES by April 1

\$930.00 tuition due with course registration between April 15-25

**Included in Program Fee**

- Housing
- SDSU Tuition
- Group airport pickup and dropoff
- Daily breakfast
- Welcome reception and farewell dinner
- Excursions and activities as listed above
- 24/7 onsite support
- Medical insurance

**Not Included in Program Fee**

- Airfare
- Passport/visa fees
- Most meals
- Personal expenses

**Application Instructions**

Apply by March 15th!



**FOLLOW THESE STEPS TO APPLY:**

1. Click on the red "Apply Now" button above and follow the instructions to complete the online application. If the red button is no longer visible, the program is full.
2. Pay your program deposit during the last part of the online application. NOTE: Your spot in the program is only reserved after you successfully submit your payment online.
3. An advisor in the CES Faculty-led Study Abroad office will then email you with further instructions within about a week at the email address that you indicated in your online application, so make sure to keep checking your inbox and spam mail folders!

**Upcoming Information Session**

- Thursday, September 17th, 11-12 (Love Library 431)
- Monday, October 5th, 3:30-4:30 (Love Library 431)
- Monday, Nov, 9th, 3:30-4:30 (Love Library 431)
- Thursday, December 3rd, 11-12 am (Love Library 431)

**Minimum Cumulative GPA**

2.00

**Minimum Class Standing**

Open to all

**Housing Options**

Hotel/Hostel

**General Instructions**

**Admission and Prerequisites**

- Open to all approved upper division business majors, business minors, or another major approved by the College of Business Administration. For all other students, please contact Professor [Gary Grudnitski](#), Director of Undergraduate Programs.
- SDSU students must be in good academic standing.
- Minimum age to participate is 18.

If you would like more information or have questions about this program please contact [Amanda Chamberlain](#) in the College of Extended Studies, Faculty-Led Study Abroad office (619) 594-0540.

**CES Refund Policy**

<https://www.ces.sdsu.edu/Pages/Engine.aspx?id=517#financial1>

