

## ***Malta Study Abroad Summer Program 2019 Course Descriptions***

### **Comparative Taxation I (Two Semester Credits)**

[Professor Kevin Yamamoto, South Texas College of Law Houston](#)

Using a code created by the International Tax Program at Harvard to help developing and transitional countries, we will study the basic principles countries use to finance government. The topics that may be discussed include the tax base, source and character, assignment of income, and other matters. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. No prior tax or other code classes are required. This course will help with any code class taken in the future.

### **Comparative Taxation II (Two Semester Credits)**

[Professor Bruce McGovern, South Texas College of Law Houston](#)

A continuation of the course from Session I, in this class we look at how various systems tax corporations, partnerships and international transactions. The topics that may be discussed include corporate/partnership formation, distributions and liquidation, and the taxation of inbound and outbound transactions. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. The only prerequisite is Comparative Taxation I, and no other prior tax or code classes are required. This course will help with corporations/partnerships and any code class taken in the future.

*NOTE: Successful completion of both Comparative Tax I and Comparative Tax II satisfies the Federal Income Tax requirement of South Texas College of Law Houston. Students who wish to take advanced tax courses at the law school are still required to complete the regular Federal Income Tax course.*

### **International Criminal Law in the 21<sup>st</sup> Century (Two semester hours credit)**

[Associate Dean Catherine Greene Burnett, South Texas College of Law Houston](#)

This class starts with the basics – what crimes are international crimes and on what authority can individual countries prosecute those offenses? We then consider specific international crimes such as piracy, terrorism, torture, and corruption, which might be prosecuted in national courts. Our focus next turns to substantive international crimes, including genocide, crimes against humanity, and war crimes. We conclude by examining the prosecution of these crimes in international tribunals following World War II and extending to the present day. Classes are interactive and problem-based. No prior coursework in international criminal law is necessary.

### **Cross-Cultural Negotiation and Mediation (Two semester hours credit)**

[Associate Dean Catherine Greene Burnett, South Texas College of Law Houston](#)

This interactive course will examine negotiation and mediation theory and practice in cross-cultural and international contexts. A variety of readings, exercises, and role-plays will be employed to encourage rigorous analysis of ADR concepts and critical assessment of the application of these concepts in international practice. Topics to be covered include conflict and negotiation theory, stages of the negotiation and mediation processes, ethical and legal issues in negotiation and mediation, reaching agreements and issues surrounding their enforceability, addressing power imbalances, and variation in the lawyer's role at all stages of negotiating and mediation. Students will participate in exercises and simulations that focus on various stages of these processes. Throughout the course, we will address the impact of diverse cultural backgrounds on facets of both negotiation and mediation, as well as the use of these processes in dealing with international conflicts.