

PROGRAM: MBA CONCENTRATION IN INTERNATIONAL BUSINESS

Course Name: Economic Geography	Course ID: EC503
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Placement in curricular map: Focus on International Business
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<p>Course Characteristics: The course approaches the Basic postulated analysis of economic geography and spatial economics, making a brief introduction to regional Studies for different zones of the planet, and introduces connecting elements to the study of geopolitics and social and human development, proposing some modern-day topics.</p>
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<p>General Learning Objectives: Students will study, analyze, and interpret the relation between societies and their surroundings in the Framework of global economy and contemporary International relations.</p>

Thematic Content

Topics and subtopics of the unit:	Hours
<p>1. Introduction to Economic Geography</p> <ul style="list-style-type: none"> 1.1 Definition of Economic Geography 1.2 Spatial economics. 1.3 Theories on spatial location. 1.4 Characteristics of Industrial activity: <ul style="list-style-type: none"> 1.4.1 Natural resources 1.4.2 The market 1.4.3 Energy 1.4.4 Types of industry 1.4.5 Theory of industrial location 1.4.6 Other industrial location factors 1.4.7 Economic regions 	6
<p>2. Geopolitical and Economic Geography</p> <ul style="list-style-type: none"> 2.1 The north and south breach and the worldwide problem of wealth distribution. 2.2 Growth and development: fundamental differences. 2.3 Criteria used to measure the growth and development of countries. 2.4 Criteria used to define capitalist socialist countries, transition economies, and recently industrialized countries and/or emerging economies. 	6
<p>3. Sustainable Development and Human Development.</p> <ul style="list-style-type: none"> 3.1 Sustainable development: A development paradigm? 3.2 The concept of human development: its basic components. 3.3 Ecologic conscience and the limits of growth. 	4
<p>4. Introduction to regional studies.</p> <ul style="list-style-type: none"> 4.1 Traits that allow identifying the main regions of the planet. Selection Criteria. Economic, political, and geographical conditions. 	8

Bibliography

	Type	Title	Author	Publisher	Year
1	Reference	World Bank Atlas 2000	Banco Mundial	Banco Mundial	2000
2	Reference	Maps and Politics, London,	Black, Jeremy	Reaktion Books Ltd.	1997
3	Reference	Global Geography. The geo-technical paradigm and interdisciplinary space in the interpretation of the XXI century world.	Gustavo D. Buzai,	Lugar Editorial.	1999
4	Reference	New and old World order	Noam Chomsky	Crítica	1996
5	Reference	The Wealth and Poverty of Nations. Why Some Are So Rich and Some So Poor, W. W.	David S. Landes	Norton & Company	1998
6	Reference	Economic Geography	Ma. Teresa Ayllón Torres José Chávez Flores	Limusa	9ª Ed. 2002
7	Reference	Economic Geography	Eva Fabián	McGraw-Hill	2001
8	Reference	1999 World social study	Naciones Unidas	Naciones Unidas, NY	1999
9	Reference	Que las 'Rondas no son buenas'... La OMC y la Ronda de Doha: ¿proteccionismo vs desarrollo?	María Cristina Rosas (Coord.)	UNAM/SELA	2003
10	Reference	Report on human development 2003	PNUD	PNUD	2003

Course Name: International Strategic Management	Course ID: AD502
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Placement in curricular map: Common Core Courses
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Course Characteristics: This course takes on International Strategic Management and offers a wide and updated coverage in the area of global strategies, sources of competitive advantage in a domestic as well as global level, as well as models for the process of strategic Management.

General Learning Objectives: Students will learn and acquire knowledge of different International strategic dynamics that impact the success of failure of an organization, in order for them to be prepared to intervene in its design and execution.
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Thematic Content

Topics and subtopics of each unit:	Hours
1. Introduction to Strategic Management. 1.1 Process of Strategic Management. 1.2 Mission and goals.	2
2. The nature of competitive advantage. 2.1 External environment 2.2 Competitive advantage	2
3. Identification of International opportunities. 3.1 Increment of market size. 3.2 Output of investment. 3.3 Scale economies and learning. 3.4 Advantages of location	6
4. International Strategies 4.1 Formation of competitive advantage 4.2 Business strategy 4.3 Strategy at a global scale 4.4 Vertical integration, diversification and strategic alliances. 4.5 Formation and restructuring of a Corporation. 4.6 Environmental tendencies	6
5. Strategy implementation 5.1 Organizational structure design 5.2 Strategic control system design. 5.3 Adaptation of structure and strategy control. 5.4 Implementation of strategic change.	6
6. Selection of international entry strategy. 6.1 Exports	6

		globalization	Robert E. Huskisson		
3	Reference book	Competitive Strategy	Michael Porter	CECSA	1989

Course Name: International Business	Course ID: AD501
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Placement in curricular map: International Business Concentration

Course Characteristics: This course presents the fundamental elements of International Business from a strategic Management point of view, and offers guidelines for Business strategies in different regions of the World.

General Learning Objectives: Students will have a wider vision of the world of international business and know the elements that intervene in this type of transactions and its cultural and social context.
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Thematic Content

Topics and subtopics of the unit:	Hours
9. Overview of International Business. 9.1 The challenge of International Business 9.2 International business modalities. 9.3 Evolution of strategy in the internationalization process. 9.4 Main theories on international business, and institutions that influence these activities.	6
10. The environment of international business. 10.1 Local markets vs. International markets. 10.2 International politics and economic integration. 10.3 International culture. 10.4 International commerce. 10.5 International Finance.	6
11. International Business Strategies. 11.1 Global strategic planning. 11.2 Organization strategy. 11.3 Production strategy. 11.4 Marketing strategy. 11.5 Human resource Management strategy. 11.6 Political risk and negotiation strategies. 11.7 International finance strategy.	6
12. International Business around the World. 12.1 Corporate strategy and national competitiveness. 12.2 Doing business in the European Union. 12.3 Doing business in Asia. 12.4 Doing business in North America. 12.5 Doing business in Latin America.	12
13. Process of international negotiation. 13.1 Diverse approaches. 13.2 A successful negotiation. 13.3 Types of negotiation.	6

13.4	Preparing to negotiate.	
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Learning activities:		
<ul style="list-style-type: none"> • Classroom activities: <ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. 		36
<ul style="list-style-type: none"> • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 		60

Evaluation criteria and procedures:		
<ul style="list-style-type: none"> • Partial Exams • Final Exam • Homework and assignments • Final project • Participation 		

Bibliography

	Type	Title	Author	Publisher	Year
1	Reference	Internacional business. A strategic management approach	Alan M. Rugman Richard M. Hodgetts	McGraw-Hill	2001
2	Reference	Internacional business: competing in global market place.	Charles W. L. Hill	McGraw-Hill	4ª Ed. 2003
3	Reference	Negocios internacionales	John D. Daniels Le H. Radebaugh	Pearson	8ª Ed. 2000
4	Reference	International business: the challenge of global competition	Donald A. Ball	McGraw-Hill	8ª Ed. 2002
5	Reference	International Business	Michael R. Czinkota, Ilka A. Ron Kainen, Michael H. Moffett	The Dryden Press	4ª Ed. 1996
6	Dictionary	Dictionary of international business terms	John J. Capela Stephen W. Hartman	Barron's	2ª Ed. 2000
7	Manual	Técnicas de negocios internacionales	Bancomext	Bancomext	1997
8	Reference	The competitive advantage of nations	Michael Porter	The Freepress	1990

Course Name: International Logistics	Course ID: II501
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Placement in curricular map: International Business Concentration

Course Characteristics: This course analyzes the logistic chain in its International operation and develops the elements that allow the design and operation of integral logistic Systems.
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General Learning Objectives: Students will understand the importance of logistics and international transportation in foreign trade and acquire the necessary knowledge for the operation and design of logistic systems, as well as the management techniques of transportation and information systems, and implementation of an integral logistic system that allow them to optimize their delivery times and reduce operation costs that are susceptible to imports and exports.
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Thematic Content

Topics and subtopics of the unit:	Hours
14. Introduction to international logistics	6
14.1 Criteria for the selection of the most appropriate means of transportation.	
14.2 International transportation documents.	
14.3 Costs, risks, and insurance.	
14.4 Handling and conditioning of loads for export.	
14.5 Containers, packaging, and wrappings.	
14.6 Logistic Platforms.	
15. International Commercial Logistics	6
16. Export price strategy in international operations.	6
17. Strategic application of logistics in import and export operations, their distribution and transportation.	6
17.1 International transportation by sea.	
17.2 Transportation by air.	
17.3 Transportation by land.	
17.4 Transportation by railroad.	
17.5 Multi-modal transportation	
18. Logistic Information Systems.	4
19. Management of applied logistic projects.	4
20. e-Logistics: New strategies	4

Learning Activities:	36
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<ul style="list-style-type: none"> • Classroom activities: <ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 	60
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<p>Evaluation criteria and procedures:</p> <ul style="list-style-type: none"> • Partial Exams • Final Exam • Homework and assignments • Final project • Participation

Bibliography

	Type	Title	Author	Publisher	Year
1	Reference	Contemporary logistics	Johnson Wood, Wardlow, Murphy	Prentice Hall	8 ^a Ed.
2	Reference	The management of business logistics	Coyle, Bardi, Langley	Thomson	7 ^a Ed.
3	Reference	Business logistics management	Ronald Ballou	Prentice Hall	4 ^a Ed.
4	Reference	Logistics and Supply Chain Management	Martin Christopher	Prentice Hall	
5	Reference	Strategic logistics management	James R. Stock Douglas M. Lambert	McGraw-Hill	4 ^a Ed.
6	Reference	Global logistics management	Kent N. Gourdin	Blackwell Business	

Course Program

Course Name: Customs and Foreign Trade Law	Course ID: DE500
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Placement in curricular map: Focus on International Business
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Course Characteristics: This course offers a study of the laws of foreign trade and customs, as well as the legal regimen of International contracts, providing the key analytical elements to develop a Business in a global economy.
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General Learning Objectives: Students will analyze the main legal dispositions that rule foreign trade in Mexico and master the theoretical and practical area of customs paperwork, legal mechanisms to foment exports, as well as the elaboration of International contracts..
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Thematic Content

Topics and subtopics of the unit:	Hours
1. Analysis of art. 131 and annexed disposition of the Political Constitution of the United States of Mexico.	2
2. Analysis of Foreign Trade Law.	2
3. Analysis of Customs Law (Merchandise dispatch, documents, taxes, and customs regimens).	4
4. Study and analysis of fiscal laws related to foreign trade. 4.1 General Tax Law for Imports and Exports. 4.2 Federal Tax Law. 4.3 Added Value Tax Law. 4.4 Personal Income Tax Law.	4
5. Study and analysis of special laws linked to foreign trade. 5.1 Federal Law of Metrology and Normalization. 5.2 General Law of Health 5.3 Law of Ecological Balance and Environmental Protection.	4
6. National regulation for the transportation of merchandise.	
7. Rules, Decrees, Agreements, Resolutions and Circulars in this topic.	2
8. Legal figures with implications on customs commercial planning of companies. 8.1 Dumping. 8.2 Non-tariff restrictions and regulations.	2 4

<p>8.3 Safeguards. 8.4 Rules of origin.</p> <p>9. Stimulus or incentive programs for foreign trade. 9.1 Pitex. 9.2 Altex. 9.3 Ecex. 9.4 Draw Back. 9.5 Maquiladoras. 9.6 Prosec. 9.7 Eighth Rule.</p> <p>10. Legal mechanisms in matters of foreign trade and customs. 10.1 PAMAS. 10.2 Revocation resources. 10.3 Nullity trial. 10.4 Guarantee trial.</p> <p>11. International Hiring. 11.1 General theory of international contracts. 11.2 <i>Join-venture</i> as a business figure. 11.3 Commercial <i>join-venture</i>: commission, mediation, agency, representation, and commercial distribution. 11.4 Associative <i>join-venture</i> through a participating association. 11.5 Associative <i>join-venture</i> through a commercial association. 11.6 The operative functioning of international <i>Joint-venture</i> contract, legal and practical elements to be considered. 11.7 International purchase agreement contracts, according to the International Merchandise Purchase Agreement of the UN Convention. 11.8 International Commerce Terms. (INCOTERMS) 11.9 E-commerce contracts. 11.10 Technology transference international contracts. 11.10.1 Definition. 11.10.2 Classification. 11.10.3 License contract. 11.10.4 Technical aid contract. 11.10.5 Franchise contract. 11.10.6 Different contract for copy rights.</p>	<p>4</p> <p>4</p> <p>4</p>

<p>Learning activities:</p> <ul style="list-style-type: none"> • Classroom activities: <ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 	<p>36</p> <p>60</p>
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Evaluation criteria and procedures:

- Partial Exams
- Final Exam
- Homework and assignments
- Final project
- Participation

Bibliography

	Type	Title	Author	Publisher	Year
1	Reference	Political Constitution of Mexico			
2	Reference	Foreign Trade Law (Analysis and comments)	Miguel Angel Velásquez Elizamarás	Themis	1996
3	Reference	Mexican Customs Law	Andrés Rohde Ponce	ISEF	2000
4	Reference	Foreign Trade Legal Regimen in Mexico.	Jorge Witker Laura Hernández	UNAM	2000
5	Reference	Foreing Trade Disposition Compilation 2001		ISEF	2002
6	Reference	Introduction to merchandise valuing in customs.	Jorge Witker V.	McGraw-Hill	2000
7	Website	www.economia.gob.mx www.aduanas.sat.gob.mx			

Course Program

Course Name: International Tax Law	Course ID: IM513
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Placement in curricular map: International Business Concentration

Course Characteristics: This course offers a general knowledge of current legal paperwork in the area of national and International taxes, as well as their interpretation and application in relation to International commerce.

General Learning Objectives: Students will analyze the bases of the international tax framework that avoids double taxation, as well as the current Mexican Tax Law and this Law compared to NAFTA and other international treaties where Mexico participates.
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Thematic Content

Topics and subtopics of the unit:	Hours
<p>12. International tax aspects of Mexican Law.</p> <ul style="list-style-type: none"> 12.1 Mexican tax dispositions, related to the topic of international taxing. 12.2 International fiscal instruments. 12.3 Ruling principles of tax models to avoid double taxation. 12.4 Structure of tax modes to avoid double taxation. 12.5 Theoretical aspects of the principle of source of riches in the area of International tax. 12.6 Fiscal neutrality through treaties to avoid double taxation. 12.7 General aspects of residency. 12.8 Legal address 12.9 Active and passive subjects in a legal tax relation internationally. 12.10 Goal of legal-tax norm in International matters. 12.11 Determination of taxing bases internationally. 12.12 Of taxing rates. 12.13 Accreditation procedure for taxes paid abroad according to our legislation. 12.14 Protected income through treaties to avoid double taxation. 12.15 The importance of the Protocol article in treaties to avoid double taxation. 12.16 The universality of treaties to avoid double taxation (Treaty Shopping). 12.17 Conflict resolution procedure. 12.18 Jurisdiction under fiscal law. 12.19 Transference prices. <p>13. American and Canadian taxes.</p> <ul style="list-style-type: none"> 13.1 History of taxes in the U.S. 	12

<p>13.2 Main sources of federal income in the U.S. 13.3 Federal practices and procedures in the U.S. 13.4 Income Tax Principles.. 13.5 International tax issues in the U.S. 13.6 Local and State Taxes in the U.S. 13.7 Canadian tax system.</p> <p>14. Fiscal treaties and fical paradises. 14.1 History of fiscal treaties / model treaties. 14.2 Reason for treaties. 14.3 General structure of the treaty. 14.4 Residence and reach. 14.5 Domestic rules. 14.6 Commerce or business and permanent establishment. 14.7 Property (real estate). 14.8 International transportation. 14.9 Independant personal services. 14.10 United State rules. 14.11 FDAP rules. 14.12 Dividends. 14.13 Interests. 14.14 Royalties. 14.15 Sale of personal property. 14.16 Branch earnings. 14.17 Capital good earnings. 14.18 Other income. 14.19 Exempt organizations. 14.20 Tax payer rights. 14.21 Information exchange 14.22 Effective date, termination. 14.23 Active tax issues. 14.24 Fiscal paradise issues 14.25 OCDE efforts to control fiscal paradises.</p> <p>15. International Tax Concepts, U.S. perspective. 15.1 General overview. 15.2 Entry of foreign tax payers to the U.S 15.3 The problem of price transference. 15.4 Entry of American tax payers abroad. 15.5 International and U.S. tax laws.</p> <p>5. NAFTA, WTO and other International agreements and efforts for fiscal coordination and cooperation among competitive fiscal authorities in the corresponding jurisdictions.</p>	<p>10</p> <p>6</p> <p>5</p> <p>3</p>
<p>Learning activities:</p> <ul style="list-style-type: none"> • Classroom activities: 	<p>36</p>

<ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. <ul style="list-style-type: none"> • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 	60
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<p>Evaluation criteria and procedures:</p> <ul style="list-style-type: none"> • Partial Exams • Final Exam • Homework and assignments • Final project • Participation

Bibliography

	Type	Title	Author	Publisher	Year
1	Reference publication	Constitución Política de los Estados Unidos Mexicanos			
2	Reference publication	Código Fiscal de la federación			
3	Reference publication	Ley del Impuesto sobre la Renta			
4	Reference publication	Tratado entre México y Estados Unidos de América para evitar la doble tributación en materia del Impuesto sobre la Renta			
5	Reference publication	Convenido de intercambio de amplia información en materia fiscal entre Estados Unidos de América y México			
6	Reference	Derecho Fiscal	Adolfo Arrijoja Viscaíno	Themis	14 ^a Ed. 1999

Course Program

Course Name: Mexico and its Commercial Treaties	Course ID: EC504
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Placement in curricular map: International Business Concentration

Course Characteristics: This course offers, stemming from the study of International law and the analysis of certain International law institutions, an overview of commercial International treaties all the way to free trade agreements that Mexico has participated in.

General Learning Objectives: Students will acquire the necessary knowledge to comprehend the areas of application, coverage, and structure of Free Trade Agreements subscribed by Mexico, which will allow them to maximize their benefits when practicing International Business, as well as design specific and adequate strategies for each of the free trade zones.

Thematic Content

Topics and subtopics of the unit:	Hours
<p>16. Legal bases of free trade..</p> <p>16.1 International treaties and other international legal instruments.</p> <p style="padding-left: 20px;">16.1.1 Vienna convention on agreement rights.</p> <p style="padding-left: 20px;">16.1.2 Laws, model, resolutions, and declarations.</p> <p>16.2 Legal framework of international treaties in Mexico.</p> <p style="padding-left: 20px;">16.2.1 Political Constitution of the United States of Mexico.</p> <p style="padding-left: 20px;">16.2.2 Treaty celebration laws.</p> <p>16.3 World Trade Organization. (WTO)</p> <p>16.4 Organization for Economic Cooperation and Development. (OECD)</p> <p>16.5 The European Union</p> <p>16.6 Free trade agreements</p>	12
<p>17. Comparative analysis of free trades agreements in which Mexico takes part.</p> <p>17.1 Free trade agreements subscribed by Mexico.</p> <p style="padding-left: 20px;">17.1.1 Mexico-Chile.</p> <p style="padding-left: 20px;">17.1.2 Mexico-United Sates-Canada, NAFTA.</p> <p style="padding-left: 20px;">17.1.3 Mexico-Costa Rica.</p> <p style="padding-left: 20px;">17.1.4 México-Colombia-Venezuela, G-3.</p> <p style="padding-left: 20px;">17.1.5 México-Bolivia.</p> <p style="padding-left: 20px;">17.1.6 México-Nicaragua.</p> <p style="padding-left: 20px;">17.1.7 México-European Union, EUFTA.</p> <p style="padding-left: 20px;">17.1.8 México-Israel.</p> <p style="padding-left: 20px;">17.1.9 México-El Salvador-Guatemala-Honduras.</p> <p style="padding-left: 20px;">17.1.10 México-Uruguay.</p> <p style="padding-left: 20px;">17.1.11 México-European Free trade agreement association.</p>	24

7	Magazines	Economic Journal American Economic Review Business Week Journal of Commerce			
8	Website	www.economia.gob.mx			

Course Program

Course Name: SMALL AND MEDIUM BUSINESSES AND GLOBAL MARKETS	Course ID:: EC505
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Placement in curricular map: International Business Concentration

<p>Course Characteristics: This course takes on new challenges and opportunities for SMALL AND MEDIUM BUSINESSES in the globalization of markets and its effects on strategic management, human resources, marketing, productivity, alliances, logistics, and concern for the environment. Also, it intends to trigger a practical discussion on the role of SMALL AND MEDIUM BUSINESSES before a new reality and its human, social, and cultural surroundings.</p>
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<p>General Learning Objectives: Students will integrate their general knowledge of strategic management to the development of small and medium companies, applying basic tools that will allow them to analyze and interpret the future of SMALL AND MEDIUM BUSINESSES of a global context.</p>
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Thematic Content

Topics and subtopics of the unit:	Hours
21. Impact of Globalization on SMALL AND MEDIUM BUSINESSES.	2
22. Present and future of SMALL AND MEDIUM BUSINESSES. SMALL AND MEDIUM BUSINESSES characteristics.	3
23. Strategic management of SMALL AND MEDIUM BUSINESSES.	4
24. Marketing strategy and management in SMALL AND MEDIUM BUSINESSES	4
25. Management of Human Processes in SMALL AND MEDIUM BUSINESSES	3
26. Productivity.	4
27. Supply Chain Management.	2
28. Productive integration of SMALL AND MEDIUM BUSINESSES.	2
29. Ethics in SMALL AND MEDIUM BUSINESSES.	3
30. Necessity to plan change.	3
31. Challenges and opportunities for SMALL AND MEDIUM BUSINESSES before International competition and global markets.	3

Course Name: International Accounting	Course ID: CB 502
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Placement in curricular map Finance concentration
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<p>Course Characteristics: This course takes on financial accounting aspects, international operations by transactions in foreign currency, taxes, subsidiary company evaluation, comparing of international accounting norms among Canada, the U.S. and Mexico, and those of the International Accounting Norms Committee.</p>
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<p>General Learning Objectives: Train students to understand and operate financial accounting aspects in a more international economic environment, given the globalization phenomenon in production, consumption, and financial markets.</p>
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Thematic Content

Topics and subtopics of the unit:	Horas
<p>1. International accounting and a new accounting dimension.</p> <p>1.1 The presence of a global market. 1.2 Change factors in business and accounting. 1.3 Deficiency evidence in the accounting model and practice. 1.4 Some causes of the limitations of an accounting model. 1.5 How to improve the accounting model.</p>	2
<p>2. Definition of international accounting norms and information presentation.</p> <p>2.1 Nature of information. 2.2 International groups that declare norms. 2.3 Authority of normative groups. 2.4 Harmonization of accounting practices and useful information for economic decision making of external users. 2.5 Economic globalization.</p>	4
<p>3. Introduction to the study of compared accounting norms among Canada, the U.S. and Mexico and the International Accounting Norms Commission.</p> <p>3.1 Nature and structure of financial accounting norms in Canada. 3.2 Nature and structure of financial accounting norms in the U.S. 3.3 Nature and structure of financial accounting norms in Mexico. 3.4 Nature and structure of financial accounting norms of the International Accounting Norms Commission.</p>	6
<p>4. Problems with accounting harmony and the representation of information..</p> <p>4.1 Economic Problems. 4.2 Accounting harmony characteristics. 4.3 Education and culture. 4.4 Legal problems.</p>	2

<p>5. Harmonization of accounting principles across the world.</p>	<p>4</p>
<p>5.1 Three grouping models for accounting.</p>	
<p>5.2 Who has the valid “GAAP” internationally? IASC, EEC, OECD.</p>	
<p>5.3 Execution problem.</p>	
<p>5.4 Reference examples for accounting principles.</p>	
<p>6. Strategies to achieve harmony.</p>	<p>4</p>
<p>6.1 General Strategy.</p>	
<p>6.1.1 Economic agreements among countries.</p>	
<p>6.1.2 Strategy to reduce alternatives.</p>	
<p>6.1.3 Technology revaluation.</p>	
<p>6.1.4 Information as a means for competition.</p>	
<p>6.1.5 Ventures of joint businesses.</p>	
<p>6.2 Particular strategies..</p>	
<p>6.2.1 Economies in transition.</p>	
<p>6.2.2 Developing economies.</p>	
<p>7. International accounting services by “CPA” firms.</p>	<p>4</p>
<p>7.1 Consulting</p>	
<p>7.2 Fiscal planning and fiscal problem solving.</p>	
<p>7.3 Auditing services.</p>	
<p>7.4 Assessment of potential business acquisitions.</p>	
<p>7.5 Reference information for clients.</p>	
<p>8. Comparing international accounting norms among Canada, the U.S. and Mexico and those of the International Accounting Norms Commission.</p>	<p>6</p>
<p>8.1 Differences between international and national norms.</p>	
<p>8.2 In general rubrics:</p>	
<p>8.2.1 Accounting policy revelations..</p>	
<p>8.2.2 Change in accounting estimates.</p>	
<p>8.2.3 Adjustment of previous periods.</p>	
<p>8.2.4 Fundamental errors and omissions.</p>	
<p>8.2.5 Changes in accounting principles.</p>	
<p>8.2.6 Subsequent events.</p>	
<p>8.2.7 Current assets and current liabilities.</p>	
<p>8.2.8 Income statement.</p>	
<p>8.2.9 Changes in financial situation statement.</p>	
<p>8.2.10 Business merger and combination.</p>	
<p>8.2.11 Commercial credit.</p>	
<p>8.2.12 General consideration for the consolidation of financial statements.</p>	
<p>8.2.13 Consolidation mechanisms for financial statements.</p>	
<p>8.2.14 Joint events.</p>	
<p>8.2.15 Participation method.</p>	
<p>8.2.16 Financial Statement combination.</p>	
<p>8.2.17 Related aspects</p>	
<p>8.2.18 Segmented information.</p>	
<p>8.2.19 Accounting treatment of the effects of foreign currency changes.</p>	
<p>8.2.20 Financial Statement conversion for companies who are not incorporated or persons.</p>	
<p>8.3 In specific rubrics:</p>	
<p>8.3.1 Negotiable values.</p>	
<p>8.3.2 Accounts receivable.</p>	
<p>8.3.3 Inventories.</p>	
<p>8.3.4 Advanced payments.</p>	

<ul style="list-style-type: none"> 8.3.5 Other non-current investments. 8.3.6 Property, plant depreciation. 8.3.7 Use value as a limit for validation of fixed assets. 8.3.8 Changes in non-monetary assets. 8.3.9 General criteria for intangible assets. 8.3.10 Research and development costs. 8.3.11 Developing companies. 8.3.12 Long-term debt. 8.3.13 Leases. 8.3.14 Pensions, cost and obligations. 8.3.15 Differed taxes. 8.3.16 Contingencies. 8.3.17 Extraordinary losses. 8.3.18 Social capital and accounting capital. 8.3.19 Stock earnings. 8.3.20 Income recognition. <p>9. Specific aspects of international accounting.</p> <ul style="list-style-type: none"> 9.1 Application (F52, NIC 21 and B15) <ul style="list-style-type: none"> 9.1.1 Transactions in foreign currency. 9.1.2 Foreign operation conversion. 9.1.3 Foreign parity reports. 9.2 Partial publication of foreign operations. 9.3 Financial statement consolidation for foreign affiliates. 9.4 Inflation effects on financial statements. 9.5 Performance assessment for foreign operations. 9.6 International fiscal planning. <ul style="list-style-type: none"> 9.6.1 Fiscal interim 9.6.2 Export promotion 9.7 Price fixation on a global base. 	4
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<p>Learning activities:</p> <ul style="list-style-type: none"> • Classroom activities: <ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 	36
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<p>Evaluation criteria and procedures:</p> <ul style="list-style-type: none"> • Practical exams • Theoretical exams • Assignments • Article summaries • Case development and solution 	
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- Final project

Bibliography

	Type	Title	Author	Publisher	Year
1	Text Book	Contabilidad Internacional	González Esqueda, Irving Alfredo	McGraw-Hill	1ª Ed. 2003
2	Reference	International Accounting	Choi, Frederick D.S., Carol Ann Frost, Gary K. Meek	Prentice Hall	1999
3	Reference	International Accounting	M. Zafar Iqbal	South Western	2002
4	Reference	International Accounting & Reporting	Evans, Thomas G., Martin E. Taylor y Oscar J. Holzmann	South Western	1994
5	Reference	Accounting an international perspective	Mueller, Gerhard.G. H. Gernon G. Meek	McGraw-Hill	1999
6	Reference	Principios de contabilidad generalmente aceptados	I.M.C.P.	I.M.C.P.	18ª 2003
7	Reference	Normas Internacionales de contabilidad supletorias	Javier Cocina Martínez	I.M.C.P.	1995
8	Reference	Principios contables de Estados Unidos de Norteamérica	Homewood, III	Irwin	2003

Course Program

Course Name: International Finances	Course ID: FZ507
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Placement in curricular map: Concentration in Finances
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Course characteristics: The course is about the most relevant topics in international finance markets: international finances, the market of future merchandise, and investment in international currency system.

General learning objectives: Provide students with the necessary knowledge and tools to develop high level finance executives, who know international operations and that are able to identify the most important factors that motivate a company to make operations within an international environment, as well as analyzing the risks that this may cause to manage efficiently companies due to international finance markets.
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Thematic contents

Topics and sub-topics for each unit:	Hours
<p>33. International operations and payment balance.</p> <ul style="list-style-type: none"> 33.1 Payment balance. 33.2 Currency. 33.3 Business balance. 33.4 Services balance. 33.5 Current account balance. 33.6 International reserves. 33.7 International operations. 33.8 Payment balance analysis. 	6
<p>34. The international currency system and exchange operations.</p> <ul style="list-style-type: none"> 34.1 International finance agencies. 34.2 The international currency system modalities. 34.3 Adjustment mechanisms of the international finance markets. 34.4 Elements that determine the cost of international finances and the nature of finance risk. 34.5 Exchange markets. 34.6 Exchange operations <ul style="list-style-type: none"> 34.6.1 Use of Spot operations. 34.6.2 Spot quotes. 34.6.3 Foreign currency quotes. 34.6.4 Cross quotes. 34.6.5 Use of Forward operations. 34.6.6 Characteristics of Forward operations. 34.6.7 Forward quotes and its interpretations. 34.6.8 Roll over Forward contracts. 	8

<ul style="list-style-type: none"> 34.7 Behavior of exchange rates. 34.8 Basic factors that affect exchange rates. 34.9 Weighing exposure to currency risk. 34.10 Coverage measures against currency risk. 34.11 Currency risk management. 34.12 Situations that provoke currency risk and alternatives to cover it. 34.13 Currency swap. 	
<p>35. International Finance Market.</p> <ul style="list-style-type: none"> 35.1 International finance system. 35.2 International finance market. 35.3 Eurocurrency market. 35.4 Eurodollar market. 35.5 International banking competition. 35.6 Fundraising tools. 35.7 International business finances. 35.8 Aspects that influence on the selection of finance sources. 35.9 International bond market. 35.10 Fund transference means among countries. 35.11 Finance risks in international currency. 35.12 Forward-Forward operations. 35.13 The North American finance system. 35.14 The Canadian finance system. 	6
<p>36. Future merchandise and values markets.</p> <ul style="list-style-type: none"> 36.1 Participation in future markets. <ul style="list-style-type: none"> 36.1.1 Stockmarkets. 36.1.2 Brokers or agents. 36.1.3 Clients. 36.1.4 Banks. 36.2 Most used terminology in future operations. 36.3 The process in operations of the future. 36.4 Results of operating with the future. 36.5 Risk coverage in future markets. 36.6 The future as investment alternatives. 36.7 Options for the future. 36.8 The market of the future. 36.9 Options of the future quotes. 	6
<p>37. International business finances.</p> <ul style="list-style-type: none"> 37.1 Finances and foreign trade guarantees. 37.2 Purchase/sale contracts. 37.3 Export sales documentation. 37.4 Hiring intermediation in international trade. 37.5 Business collaboration contracts. 37.6 International transportation contracts. 37.7 Insurance contracts. 37.8 Domestic credit cards. 37.9 Reciprocal payment agreements. 37.10 Short term currency coverage market in Mexico. 	4
<p>38. International investment.</p> <ul style="list-style-type: none"> 38.1 Institutional and legal framework of foreign investment. 38.2 Compared legislation in investment matters. 38.3 Investment climate analysis in the country. 	4

<p>38.4 Foreign investment modalities. 38.5 Technology transference.</p> <p>39. Simulation and strategy games. Participants are organized in teams in order to simulate, via computer, the operation of several companies within an industry that carries on international activities.</p>	2
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<p>Learning activities:</p> <ul style="list-style-type: none"> • Class activities: <ul style="list-style-type: none"> - Presentation of topics by the instructor. - Case discussions. - Guest lecturers. - Final work presentations by students. • Independent activities by students: <ul style="list-style-type: none"> - Previous readings - Homework - Exercises and practices - Research work 	36
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<p>Assessment criteria and procedures:</p> <ul style="list-style-type: none"> • Final exam • Homework and research work • Final research Project • Participation

Bibliography

	Type	Title	Author	Publisher	Year
1	Consultation book	Finanzas internacionales	Zbigniew Kozikowsk Zarska	McGraw-Hill	2001
2	Consultation book	Finanzas internacionales. Enfoque práctico.	Arturo Joukens Gant L.	IMEF	1990
3	Consultation book	Finanzas en administración	J. Fred Weston Thomas E. Copeland	McGraw-Hill	9ª Ed. 1999
4	Consultation book	Hacia una nueva arquitectura financiera internacional: propuesta después de la crisis asiática	Bary Eichengreen	Oxford	2001
5	Consultation book	Administración financiera internacional	Jeff Madura	Thomson	6ª Ed. 2001
6	Consultation book	La crisis del capitalismo global	George Soros	Plaza Janes	1999

Course Program

Course Name: Transcultural Management	Course ID: RI515
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Placement in curricular map: Concentration in Human Resources

<p>Course characteristics:</p> <p>The course is about several topics of a transcultural nature parting from the impact of an organizational development culture, as well as the effects in the administration of human resources and communication, making a comparative emphasis on the following regions: Asia, Europe, the United States, and Latin America.</p>
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<p>General learning objectives:</p> <p>Students acquire awareness of important topics in transcultural management, parting from basic knowledge on organizational behavior, cultural impact, and human resource administration, to develop skills and competencies necessary to the international business environment.</p>
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Thematic Contents

Topics and sub-topics for each unit:	Hours
<p>1. Introduction. Dynamics of people and organizaions.</p> <ul style="list-style-type: none"> 1.1 Concepts and fundamentals. 1.2 Organizational behavior systems and models. 1.3 Communication fundamentals. 1.4 Organizational culture. 1.5 Motivation, assessment, and leadership. 1.6 Empowerment and participation. 1.7 Problems between organizations and individuals. 1.8 Team work. 1.9 Administration of change. 	6
<p>2. Culture and development.</p> <ul style="list-style-type: none"> 2.1 Culture always makes the difference. 2.2 Culture and values. 2.3 Cultural dimensions at an individual level. 2.4 Cultural dimensions at an organizational level. 2.5 Skills. 2.6 Attitude. 2.7 Knowledge. 2.8 Culture and prosperity. 	6
<p>3. Comparative analysis of the following regions: Asia, Europe, the United States, and Latin America. Case of study.</p>	10
<p>4. Human resources management in a transcultural context.</p> <ul style="list-style-type: none"> 4.1 Preparation for an expatriation post and/or reincorporation of an expatriate in a working environment. 4.2 Adaptation process to live and/or interact in new cultural contexts. 4.3 Encouraging integration and a good performance in team work. 4.4 Improvement of productivity and creativity through an efficient 	10

9	Consultation book	Comportamiento Humano en el Trabajo	Keith Davis, John W. Newstrom	McGraw-Hill	10ª Ed. 1999
10	Website	International Journal of Cross Cultural Management			

Course Name: Regional Economic Development	Course ID: EC 502
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Placement in curricular map: Concentration in Economic Development
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Course Characteristics: This course covers different aspects of regional economic development, starting from Business initiatives and community projects to the development of International businesses with an impact on local economy, as well as knowledge of diverse elements that influence their performance and the challenges faced by economic units under this focus.

General Learning Objectives: Students will understand the process of regional economic development, in order to identify and profit from business opportunities that span from local efforts incorporated to the global process of development and generation of wealth.
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Thematic Content

Topics and subtopics of the unit:	Hours
1. Business Development 1.1 General overview of Business development and regional economy. 1.2 Business identification 1.3 Development of existing businesses 1.4 Community development strategies.	8
2. Entrepreneurial Development. 2.1 Micro-entrepreneurial programs. 2.2 Technical assistance for small companies. 2.3 Business plan development. 2.4 Incubators.	6
3. International Business Development. 3.1 Local development with a global vision. 3.2 Where to begin? 3.3 Development process of International Business.	8
4. Financing. 4.1 Relevant players. 4.2 Business financing. 4.3 Financial statements. 4.4 Risk Factors. 4.5 Credit markets. 4.6 Local Financing Tools. 4.7 Federal Financing programs.	6
5. The Regional Economic Challenge. 5.1 Analysis of the economic challenge of the region. 5.2 Detection of clusters 5.3 Analysis of competitiveness and tendencies of clusters. 5.4 Long-term vision of clusters.	8

5.5	Definition of the economic direction of the region.	
5.6	Generation and implementation of action initiatives.	
5.7	Leadership procedures in regional development	

Learning activities:		
<ul style="list-style-type: none"> • Classroom activities: <ul style="list-style-type: none"> - Presentation of topic by instructor. - Case discussions. - Invited Lecturers. - Presentation of final project by students. 		36
<ul style="list-style-type: none"> • Independent activities by students: <ul style="list-style-type: none"> - Previous readings. - Assignments. - Exercises and practice. - Research projects. 		60

Assessment criteria and procedures:	
<ul style="list-style-type: none"> • Partial Exams • Final Exam • Homework and assignments • Final project • Participation 	

Bibliography

	Type	Title	Author	Publisher	Year
1	Work book	Introduction to Economic Development	International Economic Development Council	IEDC	2002
2	Work book	Economic Development Finance	International Economic Development Council	IEDC	2002
3	Work book	Entrepreneurial and small business development strategies	International Economic Development Council	IEDC	2002
4	Work book	Neighborhood development strategies	International Economic Development Council	IEDC	2002
5	Magazine	Economic Development Review	International Economic Development Council	IEDC	
6	Articles	Economic Development Commentary	International Economic Development Council	IEDC	

