Exchange Students Course Catalogue

Fall Semester

Course content is subject to change.

Academic Year 2025-2026

Programme Structure* 2025-2026
Fall Semester

FALL SEMESTER – September to December 2025*	
Entrepreneurship	5 ECTS
BtoB Marketing	5 ECTS
Business Ethics	5 ECTS
Consumer Behaviour	5 ECTS
CSR	5 ECTS
Sales & Negotiations	5 ECTS
Management Module including ✓ Project Management ✓ Innovation Management ✓ Supply Chain Management ✓ Strategic Change Management ✓ Intercultural Management	10ECTS
Finance Module including ✓ Corporate Finance ✓ Comparative Taxation	4ECTS

Mandatory French language course (beginner (A1 to B1+) or intermediate level (B2 and above)) à 2 ECTS

**Programme structure and course listings are subject to change.*

Table des matières

ENTREPRENEURSHIP	**FALL SEMESTER**	**5 ECTS**

Course description

The Purpose of this module is to provide exploration into the important role of entrepreneurs and entrepreneurship in the 21st century global economy. Understanding what is necessary to be a successful entrepreneur, the steps for creating and starting a venture and the challenge associated with the venture start-up will be investigated through projects, reading, research task, class discussions and case analyses.

Course objective

Students completing this module will be able to:

- ✓ Critically evaluate the theorical frameworks of entrepreneurship and judge the entrepreneurial contexts.
- ✓ Develop a start-up idea and identify a sustainable business opportunity.
- ✓ Critically evaluate an opportunity, research basis aspects of the opportunity and market and present a simple plan for its exploitation.
- ✓ Specify the nature and characteristics of intra-preneurship.
- ✓ Identify challenges facing entrepreneurs and suggest relevant recommendations.

Course structure

✓ <u>Session 1</u>:
Entrepreneurship at ISG Business School
Theme of research presentation throughout the sessions
Team Formation
Entrepreneurship definition: the economic approach

✓ <u>Session 2</u>:
Entrepreneurship definition: the psychological/social approach
Who is the entrepreneur? Can we dress his profile?
Lecture: is there a best age to entrepreneurship?
Entrepreneurship definition: the managerial approach
Entrepreneurship as a process. Starting the business

✓ <u>Session 3:</u>
Entrepreneurs as storytellers

✓ <u>Session 4:</u>
Entrepreneurship diversity: Intrapreneurship vs Entrepreneurship
Texts-comparisons & Videos-Testimonial

✓ Session 5:
Students group presentation

✓ Session 6:
Find and validate a business idea.
How and where to find good ideas
The AFE database

✓ Session 7:
Student group presentation: Big data as a business opportunity
Student group presentation: Blockchain as a business opportunity

✓ Session 8:
How to articulate the idea and the business opportunity
The market analysis

✓ Session 9:
The Value proposition analysis

✓ Session 10:
Designing a competitive Business Model

✓ Session 11:
Global aspects of Entrepreneurship

✓ Session 12:
Oral and Written group student project presentation

Course Evaluation

<table>
<tr><th>Assessment Component</th><th>Assessment Type</th><th>Method</th><th>Weighting</th><th>Duration</th></tr>
<tr><td rowspan="2">Continuous Assessment</td><td rowspan="2">Group Project with 4 intermediary Assignments</td><td>PowerPoint presentation and oral</td><td rowspan="2">30%</td><td>10 minutes for each assignment</td></tr>
<tr><td>Written and viva voce.</td><td>2500 words and 15 minutes presentation</td></tr>
<tr><td rowspan="2">Final Assessment</td><td>Midterm</td><td>Unseen/closed book (short answer questions)</td><td>20%</td><td>1.5h</td></tr>
<tr><td>Examination</td><td>Unseen, closed book. Short answer questions & problem-based scenarios</td><td>50%</td><td>2.5h</td></tr>
</table>

BTOB MARKETING	FALL SEMESTER	5 ECTS

Course description

The aim of this module is to cover the principles mechanics of business-to-business marketing strategies and marketing tools or 4Ps, within the context of business or industrial marketing. In addition, concepts of value, B2B buying centers, partner networks, new technology adoption, and matching customer types to the stages of the product lifecycle are taught. The module builds on basic principles of marketing and management, distinguishing between consumer markets and business markets. The study of new technology adoption causes students to think about how customers identify needs and decide to adopt something new. It also examines different types of innovation as well as entrepreneurial marketing.

Course objective

Students should be able to:
- ✓ Discuss the key elements and drivers of business-to-business marketing practice and select theory to make decisions in simulated environments and consider their outcome.
- ✓ Evaluate the applications, challenges, and the dynamic environment of B2B marketing, including the unique nature of organizational buying behavior.
- ✓ Design strategies and structures to effectively serve the B2B market.
- ✓ Implement a systematic approach to problem solving and decision making in business marketing organizations using case studies.

Course structure

✓ Session 1:
Introduction to B2B Marketing

✓ Session 2:
B2B Environment
How industrial and consumer marketing differ

✓ Session 3:
B2B Buying process.
The changing purchasing function

✓ Session 4:
Buying and Buyer Behavior

✓ Session 5:
Aspects of loyalty in business markets: benefits, levels of customer loyalty

✓ Session 6:
Strategy, Research & Competitive Analysis
Customer Profitability and management

✓ Session 7:
Segmenting, Targeting and Positioning

✓ Session 8:
Managing B2B Brands
Developing the Product, Service, Offering Value

✓ Session 9:
Midterm Exam
Innovation & Competitiveness

✓ Session 10:
Pricing in B2B Marketing
Pricing strategies, value pricing

✓ Session 11:
B2B Selling & Channel management.

✓ Session 12:
Channel Relationships and Supply Chain

✓ Sessions 13 & 14:
B2B Communications

✓ Session 15:
Focus on Personal Selling & Course overview

✓ Session 16:
Final exam

Course Evaluation

Assessment Component	Assessment Type	Method	Weighting	Duration
Continuous Assessment (Individual)	Midterm	QCM	20%	1h
Continuous Assessment (Group)	Group projects	Case studies and innovation project	40%	Several assignments
Final Assessment (Individual)	Exam	Case-based and/or essay questions	40%	2h30

BUSINESS ETHICS	FALL SEMESTER	5 ECTS

Course description

This course serves as an introduction to the multi-disciplinary academic literature on business ethics and requires no previous exposure to business ethics or philosophy. The course begins with leading theories in business ethics, which are then explored through various disciplinary applications (management, accounting, marketing, and supply chain).

Business Ethics was designed for international students destining themselves for a career in upper management or higher responsibilities in other fields, seeking to gain a personal understanding of the concepts and logics underpinning ethical business practices. Students will gain theoretical insight into ethical philosophies and correlate these with relevant managerial imperatives in business decisions.

This course aims to provide students with solid skills to know and deal with the essentials of ethics in a business environment. They are enabled to analyze business, social, and environmental issues that are relevant to the development of Corporate Governance, Corporate Social Responsibility, and sustainable business practices. The course focuses on the CSR practices of multinational Corporations (MNCs), the challenges and opportunities of acting responsibly in the arena often called "the global village". It also assesses the role of small and medium-sized enterprises (SMEs) in acting responsibly in a highly competitive environment.

Course objective

Students will have the opportunity to deepen their intellectual understanding of ethics, and its growing role in business organizations. They will acquire the ability to assess ethical values at work within management decisions and analyze their empowerment in business methodologies. They will also develop a professional skill set with ethical value orientations and a prioritization of decision parameters. This will help them better define their own ethical management style, expressing vision and a unique leadership philosophy. By the end of this course, students should be able to:

- ✓ Show familiarity with current ethical questions, economic, social, and environmental policy frameworks in which CSR takes place.
- ✓ Appreciate and articulate complex issues in corporate governance under local and global settings.
- ✓ Show familiarity with critical issues of CG and CSR, including corporate ownership structures, transparency, board practices, CSR strategy formulation and implementation, and their impact on different stakeholders.
- ✓ Know how to integrate management control issues with corporate governance as a firm-specific objective to achieve superior company performance and greater accountability.

Course structure:

- ✓ Session 1:
  Introduction to Business Ethics: Historical & Theoretical Foundations

- ✓ Session 2:
  Culture, individual and organizational decision making

- ✓ Session 3:
  Globalization's Impacts & Practices on Societies: How countries manage ethics? Consumerism, Safety, Environmental & Financial Issues

- ✓ Session 4:
  Globalization's Impacts & Practices on Organizations: How companies manage ethics? Corporate Social Responsibility & Compliance Management

- ✓ Session 5:
  Corporate Culture: The Challenges of innovative business models

- ✓ Session 6:
  Ethics of Advertising, Marketing and Public Relations

- ✓ Session 7:
  Ethics in Mergers & Acquisitions

- ✓ Session 8:
  What is a responsible organization? An emphasis on corporate culture

- ✓ Session 9:
  Digitalization of Ethics: Managing new challenges coming from technology

- ✓ Session 10:
  The rise of Artificial Intelligence and its outcomes on organizations

- ✓ Session 11:
  Final and Individual Exam

Course Evaluation

Assessment Type	Method	Weighting
Class Participation	Pro-active participation in class discussions and exercises; professional behavior in class; critical thinking	20%
Team Presentations	Analyzing and researching a case study / academic text and translating the conclusions from the	

	case/topic to current business practice; developing presentation skills concerning focus, critical thinking, communication. Teamwork will result in group document and presentations	40%
Individual Evaluation	Explain, discuss, and apply theoretical concepts, tools and methods; give appropriate examples Individual assessment will take place in the last session.	40%

CONSUMER BEHAVIOUR	FALL SEMESTER	5 ECTS

Course description

This course gives an overview of psychological knowledge as it pertains to capturing consumer insight, and includes a consideration of how the brain works, what factors influence consumer choice, and a critical evaluation of psychological assessment tools (including such diverse methods as online surveys, brain imaging, computerized reaction time assessment, and eye-tracking). The course also reviews a range of "levers" that can influence purchase behavior in unexpected ways and at efficient cost. The course is organized around a model of human cognition rooted to sequential mental processing steps (e.g., awareness, interpretation, attitude, etc.) that intervene between the marketing mix (input) and purchase behavior (output). The course uses a mix of large cases, mini-cases, and lectures to advance these concepts.

Course objective

This course will allow students to:
1. Examine theories, findings, methods, and procedures to understand consumers.
2. Gain insights about how to predict and understand consumer behavior, including cognitive mechanisms (sensation, perception, attention, memory, and learning) and emotional mechanisms (surprise, pleasure, pain
and satisfaction). You will get a better understanding of attitudes and persuasion. You will also learn
about the consumer's view of new products, innovation, and tipping points.
3. These insights will provide you with tools to see how consumer behavior should shape marketing strategies

Course structure:

✓ <u>Session 1:</u>
Part 1. An Introduction to Consumer Behavior
Understanding Consumer Behavior

✓ <u>Session 2:</u>
Part 2. The Psychological Core:
Motivation, Ability, and Opportunity &From Exposure to Comprehension

✓ <u>Session 3:</u>
Part 2. The Psychological Core:
Memories and Knowledge
Attitudes Based on High Effort.

✓ <u>Session 4:</u>
Part 2. The Psychological Core: Attitudes Based on Low Effort

✓ Session 5:
Part 3 : The Process of Making Decisions
Problem Recognition and Information Search

✓ Session 6:
Part 3: The Process of Making Decisions
Judgement and Decision Making Based on High Effort

✓ Session 7:
Part 3: The Process of Making Decisions
Judgement and Decision Making Based on Low Effort

✓ Session 8:
Part 3: The Process of Decision Making
Post -Decision Processes

✓ Session 9:
Part 4: The Consumer's Culture
Social Influences on Consumer Behavior

✓ Session 10:
Part 4: The Consumer's Culture
Consumer Diversity

✓ Session 11:
Part 4: The Consumer's Culture
Household and Social Class Influences

✓ Session 12:
Part 4: The Consumer's Culture
Psychographics, Values, Personality and Lifestyles

✓ Session 13:
Part 5.: Consumer Behavior Outcomes and Issues
Innovations, Adoption, Resistance, Diffusion

✓ Session 14:
Part 5: Consumer Behavior Outcomes and Issues
Symbolic Consumer Behaviour

✓ Session 15:
Part 5: Consumer Behavior Outcomes and Issues
Marketing, Ethics, and Social Responsibility in Today's Consumer Society

✓ Session 16:
Final Exam

Course Evaluation

Exam Name	Evaluation Type	Evaluation Method	Weight	Duration	Objectives
Oral Presentation	Individual or group	At each class meeting	30%	10 min	Development of consumer behavior knowledge and public speaking skills
Examen Midterm	Written exam	Written	30%	1h15	Abstract understanding of consumer theory and analytical problem solving
Examen Final	Examen sur table	Written	30%	2h	Abstract understanding of consumer theory and analytical problem solving
Participation	Each class meeting	Participation at each class meeting	10%	x	Developing intellectual curiosity and improving class attendance

SALES & NEGOTIATIONS	**FALL SEMESTER**	**5 ECTS**

Course description

"Nothing happens until a sale is made» (Thomas Watson, Sr., president of International Business Machines (IBM)).
The Sales and Negotiation course is designed to equip international students with the essential skills and knowledge needed to excel in the field of sales and negotiation within the context of international business. The course consists of 14 modules that cover various aspects of sales and negotiation, providing students with a comprehensive understanding of the subject matter.

Course objective

By the end of the course, students will have acquired a comprehensive understanding of sales and negotiation principles, effective communication techniques, relationship-building strategies, cross-cultural negotiation skills, ethical considerations, and leadership abilities. The students will be able to apply these skills in real-world scenarios, making informed decisions and achieving successful outcomes in sales and negotiation contexts.

The top 3 learning outcomes:
1. Understanding the significance of sales and negotiation skills
2. Demonstrating comprehensive knowledge of key concepts and principles related to sales and negotiation.
3. Developing and applying effective verbal and non-verbal communication techniques

Course structure:

✓ Session 1: Introduction to Sales and Negotiation
Importance of sales & negotiation skills
Introduction to key concepts & principles

✓ Session 2: Sales Leadership and Strategic Planning
Sales leadership skills and strategies
Strategic planning for sales organisations
Sales performance measurement and improvement

✓ Session 3: Sales Process and Practice
Understanding the sales process and its stages
Sales forecasting and goal setting
Sales strategies and tactics

✓ Session 4: Sales Communication and Persuasion
Effective communication techniques in sales
Developing persuasive sales messages

Sales presentation skills

✓ Session 5: Sales Relationship Building
Building and maintaining relationships with customers
Customer needs analysis and value creation
Customer relationship management (CRM)

✓ Session 6: Sales Techniques and Closing
Different sales techniques and approaches
Handling objections and overcoming resistance
Closing strategies and techniques

✓ Session 7: Key Account Manager
Understanding key accounts and their significance
Developing and implementing key account management strategies
Building strong relationships with key accounts

✓ Session 8: Sales Team Management
Recruiting, training, and motivating sales teams
Sales teams structure and organization
Sales team performance evaluation and coaching

✓ Session 9: Negotiation Fundamentals
Introduction to negotiation theory and concepts
Different negotiation styles and approaches
Strategies for achieving win-win outcomes in negotiations

✓ Session 10: Negotiation Preparation and Planning
Setting negotiation objectives and goals
Gathering information and conducting research
Analyzing the other party's interests and positions

✓ Session 11: Negotiation Tactics and Strategies
Effective negotiation tactics and counter-tactics
Bargaining strategies and concession management
Dealing with difficult negotiators and challenging situations

✓ Session 12: Cross-Cultural Negotiation
Understanding cultural differences in negotiation
Adapting negotiation styles and strategies to different cultures
Overcoming cultural barriers in international negotiations challenging situations

✓ Session 13: Negotiation Ethics and Professionalism
Ethical considerations in sales and negotiation practices

Professionalism and integrity in business negotiations
Ethical dilemmas and decision-making in negotiation contexts

✓ <u>Session 14:</u> Sales and Negotiation Analytics
Using data and analytics to enhance sales and negotiation performance
Sales forecasting and pipeline management
Analyzing negotiation outcomes and improving future negotiations

Course Evaluation

Evaluation Type	**Weight**
Presence and participation (work in class & homework)	25%
Midterm case study	30%
End of the term exam	45%

CSR MANAGEMENT	**FALL SEMESTER**	**5 ECTS**

Course description

This course introduces students to the concepts, theories, and practices of Corporate Social Responsibility (CSR). Students will explore the role of businesses in society and understand how CSR activities can contribute to a company's reputation, profitability, and long-term sustainability. The course covers CSR frameworks, ethical business practices, and the management of CSR strategies across various industries.

Course objective

By the end of the course, students should be able to:

- ✓ Understand the basic principles and history of CSR.
- ✓ Analyze CSR strategies in different industries.
- ✓ Evaluate the impact of CSR on stakeholders and the environment.
- ✓ Develop practical CSR initiatives and integrate them into business strategies.
- ✓ Critically assess CSR issues and trends in a global context.

Course structure:

✓ Session 1:
Introduction to CSR

✓ Session 2:
CSR Frameworks and Theories

✓ Session 3:
CSR and Corporate Strategy

✓ Session 4:
Ethical Issues in CSR

✓ Session 5:
Stakeholder Engagement

✓ Session 6:
Environmental Responsibility

✓ Session 7:
Social Responsibility & Community Engagement

✓ Session 8:
✓ CSR Reporting and Measurement

- ✓ Session 9:
  Corporate Governance and CSR
- ✓ Session 10:
  CSR in Global Context
- ✓ Session 11:
  Challenges in CSR Implementation

Course Evaluation

Assessment Type	Weighting
Class Participation	15%
Case study analysis (individual)	20%
Group project (CSR strategy development)	30%
Midterm	20%
Final exam	15%

MANAGEMENT MODULE – 10ECTS including the following courses.
Students who select this module will follow all 5 courses.

PROJECT MANAGEMENT	**FALL SEMESTER**	

Course description

This course introduces the concepts of Project Management. It provides both a general overview and update on how to conduct a project, from the idea to concrete results.

Course objective

At the end of this course, students will be able to:

- ✓ Being familiar with the vocabulary, concepts, and tools of project management.
- ✓ Being familiar with project planning and control techniques.
- ✓ Being introduced to HR skills in managing teams.
- ✓ Practicing various skills presented in the course in the context of students' projects.

Course structure:

- ✓ Session 1: Introducing Project Management
- ✓ Session 2: Designing and setting up a project team
- ✓ Session 3: Project Planning, Implementation and Completion
- ✓ Session 4: Group projects Workshop
- ✓ Session 5: Group presentations

Course Evaluation

Evaluation Type	**Weight**
Individual assessment	50%
Group assessment	50%

INNOVATION MANAGEMENT	FALL SEMESTER	

Course description

In the Innovation Management course, students address the different issues associated with different types of innovation, while developing their creativity.
Students also learn how organisations integrate and manage innovation into their processes and strategy.

Course objective

Upon completion of the module of Innovation Management, students should be able to:

- ✓Understand the different types of innovation
- ✓Analyse the different challenges of innovation for organisations and individuals…

Course structure:

- ✓ Session 1: Crash course on creativity
- ✓ Session 2: Defining & characterizing innovation
- ✓ Session 3: Innovation cycle
- ✓ Session 4: Innovation management & intellectual property
- ✓ Session 5: Innovation & strategy
- ✓ Sessions 6: Business model innovation
- ✓ Sessions 7 : New types of innovation

Course Evaluation

Evaluation Type	Weight
2 case studies	50%
1 podcast about innovation (individual)	50%

SUPPLY CHAIN MANAGEMENT	**FALL SEMESTER**	

Course description

This course provides a comprehensive introduction to Supply Chain Management (SCM), focusing on the key principles, processes, and challenges involved in managing the flow of goods, information, and finances across global supply chains. Students will gain an understanding of core SCM concepts, including logistics, procurement, and inventory management, as well as emerging trends such as digital transformation and the impact of globalization. The course also covers the strategic importance of cross-functional collaboration, the role of information systems, and key processes like Sales and Operations Planning (S&OP). By the end of the course, students will be equipped with the knowledge to navigate and optimize complex supply chain networks in today's rapidly evolving business environment.

Course objective

Upon completion of the module of Suppl Chain Management, students should be able to:

- ✓ Understand the fundamentals of the Supply Chain
- ✓ Gain an innovative global perspective of the Supply Chain and its cross-functional nature
- ✓ Understand the coordination between the activities of the supply chain
- ✓ Know and position the main and cross-functional processes, and how they are connected
- ✓ Master the fundamental lexicon of specialized Supply Chain terms and acronyms

Course structure:

- ✓ Define the Supply Chain, its scope, its challenges, and its objectives (internal, external)
- ✓ Define and set up the major processes of Supply Chain Management and upstream/downstream (E2E from CRM to TMS & C&C), the organizations it generates, and its impact on Supply Chain actors and the company
- ✓ Speak fluently about the Supply Chain: terms + acronyms and definitions of the Supply Chain → mastery
- ✓ Discuss the role of information systems
- ✓ Organization and identification of physical flows, information flows, and financial flows
- ✓ Use and master the challenges and organization of the fundamental and cross-functional S&OP process.

Course Evaluation

Evaluation Type	Weight
Continuous assessment	15%
Individual written exam	50%
Oral presentation (group)	35%

STRATEGIC CHANGE MANAGEMENT	FALL SEMESTER	

Course description

This course explores the principles and practices of Strategic Change Management, equipping students with the skills to lead and manage organizational change effectively. Emphasizing both technical and human-centered approaches, the course covers methodologies like LEAN and DMAIC for implementing change, as well as bio-structural analysis tools such as Struktogram and Triogram to foster inclusive and collaborative change processes. Students will learn to navigate the complexities of change in dynamic, global environments, focusing on driving value creation, enhancing customer service, and aligning organizational culture with strategic objectives. By the end of the course, students will be prepared to lead change initiatives that contribute to both operational efficiency and organizational growth.

Course objective

The goal of the "Strategic Change Management" course is to train future managers or directors in leading change, equipping them with the ability to define and implement a strategy and tools with a dual focus:

- ✓ Master the technical tools for implementing change: LEAN → DMAIC
- ✓ Master a human-centered approach aimed at achieving shared and inclusive satisfaction: with the presentation of the Struktogram tool (a bio-structural analysis tool more powerful than the common DISC) and, more importantly, its inclusive approach and implementation in teams through the Triogram method.

Course structure:

- ✓ Course Organization Overview in 2 Focus Areas: DMAIC and Bio-structural and Inclusive Analysis Tools.
- ✓ Course on the Practical Application of Bio-structural Analysis Tools with Concrete Individual Cases (students can choose to present/comment on the results).
- ✓ Operational Implementation of the "Power Balancing" Model: How to Create Financial Value While Improving Customer Service.
- ✓ Synchronization and Desynchronization of Supply Chain Rhythms and Financial Impacts.
- ✓ Development and Implementation of a Supply Chain Income Statement
- ✓ Analysis of the Supply Chain Income Statement
- ✓ Value Creation in the Supply Chain Income Statement

Course Evaluation

Evaluation Type	Weight
Continuous assessment (group orals)	50%
Written exam (individual)	50%

INTERCULTURAL MANAGEMENT	**FALL SEMESTER**	

Course description

The multicultural environment in today's workplace offers new challenges to business managers. Globalisation has led to an increase in cross-border mergers and acquisitions, strategic alliances and global relocations. Managing cultural differences is recognised as a key factor in achieving organisational goals. Success in the international context is influenced by cultural intelligence and the ability to understand the challenges and opportunities that the global environment provides. Knowledge of culture and its impact on both individual and organisational perceptions, such as negotiation and processes like M&A, is therefore essential.

Course objective

Upon completion of the module, students should be able to

- ✓ Analyse the concept of culture in its main aspects and perspectives;
- ✓ Recognise and classify the cultural unity and diversity of global societies;
- ✓ Integrate the concepts of perception, leadership and negotiation into the normative systems that define cultural dynamics.
- ✓ Analyse different case studies involving M&A negotiations

Course structure:

- ✓ Session 1: Cultural concepts, definitions, cultural models
- ✓ Session 2 : Organizational culture
- ✓ Session 3 : Perception
- ✓ Session 4 : Negotiation
- ✓ Session 5 : Leadership in international context
- ✓ Session 6 :Communication & conflict
- ✓ Session 7 : Leadership, mergers & acquisitions, impact of culture during the process

Course Evaluation

Evaluation Type	Weight
Written exams	10%
Video	10%
2 case studies	20%
Oral presentation	15%
Final exam	45%

FINANCE MODULE – 4ECTS including the following courses.
Students who select this module will follow the 2 courses.

CORPORATE FINANCE	**FALL SEMESTER**	

Course description

This course aims to provide students with a deep understanding of the key principles of corporate finance. Through a detailed study of concepts such as financial statement analysis, business valuation, risk management, and financing strategies, students will learn to use finance as a strategic lever to create value in a company.

Course objective

By the end of the course, the student will be able to:

- ✓ Analyze and interpret a company's financial statements: The student will be able to read, understand, and draw relevant conclusions from balance sheets, income statements, and cash flow statements.
- ✓ Evaluate and optimize a company's capital structure: The student will be able to calculate the cost of capital, analyze the impact of different funding sources, and propose strategies to optimize the financial structure.

Course structure:

- ✓ Session 1: Introduction to Corporate Finance
- ✓ Session 2 : Understanding and Analyzing Financial Statements
- ✓ Session 3 : The Cost of Capital
- ✓ Session 4 : Capital Structure and Financing Decisions
- ✓ Session 5 : Investment Decisions

Course Evaluation

Evaluation Type	Weight
Final exam	100%

COMPARATIVE TAXATION	FALL SEMESTER	

Course description

The course "Comparative Taxation" aims primarily to explain the differences in taxes between countries. It involves comparing various taxes and their applicability. It is important to understand the rates and the reasons they have been set in this way. We will present the international tax rules and the difficulties in applying them.

Course objective

Students who take this module will learn:

- ✓ Taxes in different countries;
- ✓ Tax conflicts in international operations;
- ✓ Customs and European taxes;
- ✓ Corporate tax optimization strategies of companies like GAFA (Google, Apple, Facebook, Amazon).

Course structure:

- ✓ Session 1: Presentation
- ✓ Session 2: Comparaison of different taxes, presentation of the complexity of Europe & tax conflicts
- ✓ Session 3: The rules and rates of VAT, Comparison of purchasing power based on taxes
- ✓ Session 4: Midterm
- ✓ Session 5: International invoicing rules - double taxation, Customs duties - import / export
- ✓ Session 6: Tax Havens, The strategy of GAFA (Google, Apple, Facebook, Amazon)
- ✓ Session 7: Final exam

Course Evaluation

Evaluation Type	**Weight**
Midterm	50%
Final	50%