Name: International Business					
module/cour se code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A304	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	Types of courses:	Contact hours:  150 minutes/week		Independent	Class size X
				study	students
	Tutorial/Lecture/ Response			360 minutes/week	30 Students (S1) 15 students (S2) 10 students (S3)

- 1 Prerequisites for participation
  - IAB4003\_Introduction to Business Administration (WM)
- 2 Learning outcomes
  - 1. Mastering the definition and understanding of basic concepts that are relevant in the context of international business that are integrated with the context of taxation
  - 2. Mastering the basic concepts and theoretical assumptions and practical implications in the context of taxation
  - 3. Identify, evaluate and articulate various problems and alternative solutions to various implications in the context of taxation
  - 4. Evaluate the practical implications of policies, decisions and business strategies in the perspective of tax administration using critical analysis
- 3 Description

This course aims to provide knowledge and understanding of international business concepts in a business entity with the scope of a multinational company or already has a scope of international stakeholders. It includes an understanding of the basic concepts of international business, laws/roles and implementation procedures and documentation completeness of transactions on an international scale in general, transfer pricing, but, business processes of international organizations. This course emphasizes aspects of theoretical understanding and practice in problem solving, using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a business entity that carries out international transactions.

- 4 Subject aims/Content:
  - 1. Introduction: The General Context of International Business
  - 2. Globalization
  - 3. National and Political-Economic Differences
  - 4. Global Business Activities and Cultural Differences
  - 5. Ethics in International Business
  - 6. International Trade Theories
  - 7. Regional Economic Integration
  - 8. Midterm Exam
  - 9. Foreign Exchange Markets and the International Monetary System
  - 10.International financial accounting and taxation
  - 11. History and basic principles of international taxation in the context of global business
  - 12.International Tax Treaty & Challenges System

- 13. Tax avoidance in the context of international business
- 14. Tax Havens and International Investment
- 15. Problems in Transfer Pricing
- 16. Final Semester Exams
- 5 Teaching methods: In-class Lectures, Group discussions
- Assessment methods: 10% presentation, 20% discussion,20% duty,MIDDLE SEMESTER EXAM 25%,FINAL SEMESTER EXAM 25%
- 7 Other information e.g. bibliographical references:

## C.1 Mandatory

- 1. Hill, Charles, W.L 2011. International Business: Competing in the Global Marketplace.— McGraw Hill-Irwin- 8th edn (CWH)
- 2. Picciotto, Sol 2013. International Business Taxation. Cambridge University Press. (SP)
- 3. Czinkota, Michael R., Ronkainen, Iika A., Moffett, Michael H. International Business, South-Western Thomson Learning, USA (CRM)

## C.2 Complimentary

- 1. Marios i. Katsioloudes and Spyros Hadjidakis, International Business, Global Prespective, ELSEVIER-BH, Amsterdam, 2007.
- 2. INTERNATIONAL BUSINESS AND EUROPE IN TRANSITION (Volume 1) Edited by Fred Burton, Mo Yamin and Stephen Young
- 3. INTERNATIONALIZATION STRATEGIES (Volume 2) Edited by George Chryssochoidis, Carla Millar and Jeremy Clegg
- 4. THE STRATEGY AND ORGANIZATION OF INTERNATIONAL BUSINESS (Volume 3) Edited by Peter Buckley, Fred Burton and Hafiz Mirza
- 5. INTERNATIONALIZATION: PROCESS, CONTEXT AND MARKETS (Volume 4) Edited by Graham Hooley, Ray Loveridge and David Wilson
- 6. INTERNATIONAL BUSINESS ORGANIZATION: SUBSIDIARY MANAGEMENT, ENTRY STRATEGIES AND EMERGING MARKETS (Volume 5) Edited by Fred Burton, Malcolm Chapman and Adam Cross
- 7. INTERNATIONAL BUSINESS: EMERGING ISSUES AND EMERGING MARKETS (Volume 6) Edited by Carla C. J. M. Millar, Robert M. Grant and Chong Ju Choi INTERNATIONAL BUSINESS: EUROPEAN DIMENSIONS (Volume 7) Edited by Michael D. Hughes and James H. Taggart
- 8. MULTINATIONALS IN A NEW ERA: INTERNATIONAL STRATEGY AND MANAGEMENT (Volume 8) Edited by James H. Taggart, Maureen Berry and Michael McDermott
- 9. INTERNATIONAL BUSINESS: ADJUSTING TO NEW CHALLENGES AND OPPORTUNITIES (Volume 9) Edited by Frank McDonald, Heinz Tüselmann and Colin Wheeler