

Course: International Business						
module/course code IAB62009		Student workload X hours 510 Minutes / Week	Credits (ECTS) 4.53 ECTS	Semester 4	Frequency Odd Semester	Duration X semester(s) 1x / Semester
		Types of Tutorial/Lecture/Response	Contact hours : 150 Minutes / Week		Independent study 360 Minutes / Week	Class size X students 30 students
1	Prerequisites for participation (if applicable) -					
2	Learning outcomes 2. 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 3. Mastering the basic concepts and theoretical assumptions and practical implications in the context of taxation 4. Identify, evaluate and articulate various problems and alternative solutions to various implications in the context of taxation 5. 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 1. Lectures 2. Discussions 3. Group Works
6	Assessment methods 1. Task 2. Mid-Term Exam 3. Final-Term Exam 4. Quiz
7	Other information e.g. bibliographical references 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) Complementary 1. Marios i. Katsioloudes and Spyros Hadjidakis, International Business, Global Perspective, 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 7. Cross 8. 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: 9. EUROPEAN DIMENSIONS (Volume 7) Edited by Michael D. Hughes and James H. Taggart

	<p>10. MULTINATIONALS IN A NEW ERA: INTERNATIONAL STRATEGY AND MANAGEMENT (Volume 8) Edited by James H. Taggart, Maureen Berry and Michael McDermott</p> <p>11. 9. INTERNATIONAL BUSINESS: ADJUSTING TO NEW CHALLENGES AND OPPORTUNITIES (Volume 9) Edited by Frank McDonald, Heinz Tüselmann and Colin Wheeler</p>
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