




# FALL SEMESTER 2021


## Course Catalogue (Courses taught in English)




### **NOTES :**

- The courses offer is subjected to the vote of the university authorities.
- The courses offered in Bachelor 3<sup>rd</sup> Year Business Administration, Master 2 Accounting and Finance (AF) and Master 2 International Audit Economics and Finance (IAEF) training will be taught face-to-face and remote.
- You need to be admitted by the professor before attending a Master 2 course, please provide the international relations service your transcripts of records in order to allow professors to check if you validated the prerequisites necessary to a good understanding of their course.
- Courses taught in English will open only if a sufficient number of students register. In the case one course taught in English is not organized, students who chose this course will have the possibility to attend it in French language or to choose another course.
- Learning Agreement: Any party can request changes to the study programme within two weeks after the start of each semester. These changes should be agreed by all parties as soon as possible, within two-weeks following.
- Attendance at each course is compulsory, after submission of the final Learning Agreement. Three justified absences from each course are accepted upon presentation of an official certificate within 3 days of the absence.

BACHELOR 1 <sup>st</sup> Year in MANAGEMENT		Course	Code	Teacher
		APPLIED ENGLISH FOR MANAGEMENT AND ECONOMICS / Anglais appliqué à l'Economie et à la Gestion	UE 1 B 2	Ms BACHELARD Pascale
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
-	20	Continuous Assessment	3	FALL
<b>COURSE CONTENT</b>				
2 mandatory topics : business correspondence – telephoning				
1 mandatory skill : Make a presentation in English				
Other themes chosen according to current events.				

BACHELOR 1 <sup>st</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		BUSINESS ENGLISH	UE 1 C L V 1	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
-	35	Continuous Assessment	3	FALL
<b>COURSE CONTENT</b> TO BE CONFIRMED				

BACHELOR 1 <sup>st</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		MAIN FUNCTION OF THE FIRM	UE 1 A 3 b	Ms MATHOT Mericia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
30	15	Continuous Assessment	6	FALL

Course Learning Objectives: A bulleted list is a good way to display these objectives as shown below:

This class is designed to discover and understand the main concept and key-terms in business organization. Students will learn the main functions of the firm. They correspond to firms departments. Students will also know how these business departments are managed.

In the end of the courses, students will be able to :

- Demonstrate knowledge of the key elements of the business organization and its environment,
- Identify and comprehend the main functional areas of the business organization
- Analyze, demonstrate and solve business situation within managerial knowledges. The question is how a business department works ? Theoretical approaches, managerial methods and tools would help students to work on real managerial situation (cases studies).
- Identify the links between the functional areas in management, organizations, management practices and the business environment.

Course Structure: Lectures within on-going exercise to well understand the courses and cases studies to apply the courses during tutorials.

Topic Outline: A bulleted list is a good way to display these topics as shown below:

- Introduction

Main definitions (firm, management, roles and characteristics of management) and key-principles of decision-making (decision making as central to main activities of planning, leading, organizing and controlling).

- Chapter 1: Direction : The question is : How to choose a strategy? Then, which strategy managers should choose?

Accordingly, to decision-making steps and the strategic level of the decision, Macro-environment of business will be learned: mission, purposes, policies and strategies (global and generic).

Global strategies include international strategies.

Tools : SWOT, BCG Matrix, Ansoff Matrix, Porter generic strategies, Porter 5 forces.

- Chapter 2: Marketing - Principles and objectives of marketing department. Orientations of marketing. Marketing process and research. Marketing planning.

Tools : 4P.

- Chapter 3: Production - System production classification - Objectives of production management - Production and productivity - Supply chain management and transportation modes. The question is also: centralization or outsourcing.


Tools : Pareto's method.


- Chapter 4: Human Resource - Key-principles.

Tools: understand and analysis how asset staff in line with the all choices made by the firm in its each departments.


- Chapter 5: Finance - Capitalization and actualization.

Tools : formulas.


<b>BACHELOR 2<sup>nd</sup> Year in MANAGEMENT Specialization in Modern Languages</b>		<b>Course</b> APPLIED ENGLISH FOR MANAGEMENT AND ECONOMICS / Anglais appliqué à l'Economie et à la Gestion	<b>Code</b> UE 3 B 1	<b>Teacher</b> TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
-	20	Continuous Assessment	3	FALL
Course Learning Objectives: TO BE CONFIRMED				


BACHELOR 2 <sup>nd</sup> Year in MANAGEMENT		Course	Code	Teacher
		BUSINESS ENGLISH	UE 5 A 2 a	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
-	20	Continuous Assessment	3	FALL
Course Learning Objectives: TO BE CONFIRMED				


BACHELOR 2 <sup>nd</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		INTERNATIONAL BUSINESS	UE 3 C G 2 b	Mr HEELS Geoffrey
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	-	Continuous Assessment	3	FALL
<p>Course Learning Objectives:</p> <p>On completion of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Develop thought processes and analytical skills essential to a global mindset.</li> <li>2. Practice critical thinking by keeping current with global events and discussing their implications.</li> <li>3. Understand the role of globalization in shaping the business environment and assess trends, challenges and opportunities created by the globalization of business practices.</li> <li>4. Identify complexities introduced by globalization and integrate concepts learned in this class with those acquired in other courses.</li> <li>5. Identify and evaluate major issues related to ethics and social responsibility in the international arena. Critically evaluate various components of a national environment: technological, cultural, economic, political, and legal systems, and their influence on business practices and strategies.</li> <li>6. Examine trade and investment theories and patterns, and critically evaluate the role of governments and their impact on the international business environment.</li> <li>7. Critically evaluate the role of trade and investment agreements and other forms of regional economic integration on local and national economies.</li> <li>8. Apply the concepts learned and knowledge gained in the case of specific international organizations.</li> <li>9. Develop written and oral communication skills as well as research and group skills.</li> </ol> <p>Topic Outline:</p> <ol style="list-style-type: none"> <li>1. Introduction and Overview (Globalization of markets and production)</li> <li>2. Country Differences (National Difference in Political Economy , Differences in Culture, Ethics in International Business)</li> <li>3. The Global Trade and Investment Environment (International Trade Theory, The Political Economy of International Trade, Foreign Direct Investment, Regional Economic Integration)</li> <li>4. The Global Monetary System (The Foreign Exchange Market, The International Monetary System, The Global Capital Market)</li> <li>5. The Strategy of International Business (The Organization of International Business, Entry Strategy and Strategic Alliances)</li> </ol>				


BACHELOR 2 <sup>nd</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		MACROECONOMICS 2 : ECONOMIC POLICY	UE 3 A 3 b	Mr MINEA Alexandru
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
30	15	Continuous Assessment	4	FALL
<p>Course Learning Objectives:</p> <p>The goal of the course is to understand the effects of economic policy in closed and open economy</p> <p>Chapter 1 : The ISLM model</p> <p>Chapter 2 : The ISTR model</p> <p>Chapter 3: The Mundell-Fleming model</p>				





BACHELOR 2 <sup>nd</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		MICROECONOMICS 2 : PRODUCER AND CONSUMER BEHAVIOR	UE 3 A 4 b	Mr BRESSON Florent
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
30	15	Continuous Assessment	4	FALL
Course Learning Objectives:				
<p>The main objective of the course is to make students acquire the marginalist way of reasoning on which is build a significant part of the microeconomic theory. More generally, it is designed to help students for the analysis of economic decisions that can be observed in everyday life and to understand the crucial role of institutions and incentives in these behaviors. For this purpose, we will be thinking of individuals and firms as optimizing agents and will introduce many concepts like shadow prices, marginal costs and marginal rates of substitution that are included as basics in the economist's toolbox. Finally, the course will also be the opportunity to acquire some basic skills in building microeconomic models.</p> <ol style="list-style-type: none"> <li>1. Production technologies and profit maximization (1. The production function, 2. Optimal combination of inputs and profit maximization)</li> <li>2. Cost theory (1. Cost minimization, 2. The cost function and conditional input demand functions, 3. Costs analysis)</li> <li>3. The supply (1. The individual supply function, 2. The long-run aggregate supply function)</li> <li>4. Preferences and constrained choice (1. Individual preferences, 2. The budget constraint and optimal choice)</li> <li>5. The demand (1. Effects of income variations, 2. Effects of price variations, 3. Substitution and income effects)</li> <li>6. The evaluation of gains (1. The producer surplus, 2. The gain of the consumer)</li> <li>7. The normative aspects of the competitive equilibrium (1. Competition and well-being, 2. Normative considerations)</li> </ol>				


BACHELOR 2 <sup>nd</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		PROBABILITY 1	UE 3 A 5 b	Ms DURY Marie-Eliette
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
30	15	Continuous Assessment	4	
<p>Course Learning Objectives:</p> <p>Students will acquire methods to translate data; they will learn how to organize concrete situations in a random framework, more particularly through classical probabilistic events and discrete probabilistic models. They will become aware of the specific vocabulary in English</p> <p>Chapter I – Events and combinations :</p> <p>State of knowledge, 1/ sets and events, 2/ properties of a partition, 3/ independence of events</p> <p>Chapter II – Conditional Probability :</p> <p>1/ construction of a conditional probability, 2/ Bayes formula, 3/ link with the independence</p> <p>Chapter III – Discrete random variables :</p> <p>characterization of discrete r.v., Probability Mass Function (PMF) and Cumulative Distribution Function (CDF)</p> <p>1/ expected value or mean, 2/ variance and standard deviation, 3/ Discrete Probability laws</p> <p>Chapter IV – Discrete random vectors :</p> <p>1/ joint distribution, 2/ marginal laws, 3/ independence of random variables</p>				

BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		BUSINESS GAME / Jeu d'Entreprise	UE 5 B 2 a	M. QURESHI Qazi Ghulam Mustafa
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
-	20	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>• Understanding the concepts of Business</li> <li>• Understanding the basic concepts about Marketing, Operations, HR and Finance</li> <li>• Interpretation of the Financial Statements and decision making</li> </ul> <p>Course Structure: This lecture is divided into 10 lectures (2 hours). It is Computer Based Online course. The class is divided into groups and these groups are advised to carry out operations of a business (Sales, Marketing, HR, and Finance) and make certain decisions to achieve higher results (Profits). Finally, the students will be evaluated on the basis of class participation and final report submission.</p> <p>Topic Outline: A bulleted list is a good way to display these topics as shown below:</p> <ul style="list-style-type: none"> <li>• Strate logic Software</li> <li>• Performing Activities on the Software (Decision Making)</li> </ul> <p>Evaluating the results</p>				

BACHELOR 3 <sup>rd</sup> Year in MANAGEMENT Specialization in Accounting and Finance and Management		Course	Code	Teacher
		CONVERSATION ENGLISH / Anglais de Conversation	UE 5 B 1 a	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
-	15	Continuous Assessment	3	
Course Learning Objectives:				
TO BE CONFIRMED				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		<b>CORPORATE STRATEGY</b>	UE 5 A M 5 b	Ms CHARRIER Hélène
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>The primary objectives of this course include:</p> <ol style="list-style-type: none"> <li>(1) Demonstrating competency of leading principles, perspectives and theories encompassed in the body of knowledge of Strategic Management</li> <li>(2) Exhibiting an ability to apply, analyze, synthesize and evaluate the leading principles, perspectives and theories encompassed in the body of knowledge of Strategic Management, and show competence particularly in using that knowledge to make practical and effective managerial decisions</li> <li>(3) Showing competence in both oral and written communication</li> <li>(4) Working effectively in teams and—where appropriate—understand and demonstrate effective management and leadership capabilities</li> <li>(5) Revealing an understanding of the ethical implications of decisions and actions</li> </ol> <p>The in-class exercises allow you to gain experience working with others as a member of a team. Finally, oral and written communication skills are enhanced via active class participation, class presentations.</p> <p>By the end of this course, you will learn important strategic management concepts, build strategic analysis skills, and develop a way of thinking about and applying these concepts and skills that will help you be more successful in resolving business problems and making business decisions, and gain experience working as a contributor on a team.</p>				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		FUNDAMENTALS OF SALES	UE 5 A M 1 b	Ms LABORIE Sheila
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	10	Continuous Assessment	3	FALL
<p>Course Learning Objectives:</p> <p>On completion of the class, the student should:</p> <ul style="list-style-type: none"> <li>• Be able to understand the difference between selling and negotiation</li> <li>• Be able to obtain an appointment with potential customers</li> <li>• Be able to understand the difference between selling and negotiation</li> <li>• Be able to ask the right questions</li> <li>• Be able to present the product/service in an appropriate manner</li> <li>• Be able to counter objections</li> <li>• Be able to identify when to conclude the sale and how to do it</li> <li>• Be able to follow-up the sale and develop the customer relationship</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Making an appointment</li> <li>• Getting to know the customer</li> <li>• Preparing sales arguments</li> <li>• Handling objectives</li> <li>• How to conclude</li> <li>• After-sales</li> </ul>				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		INTERNATIONAL BUSINESS COMMUNICATION	UE 5 C M 2 b	Mr PLA Jean-Pierre
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	10	Continuous Assessment	3	FALL
<p>Course Learning Objectives:</p> <p>This course is intended to introduce students to concepts associated with international business communication. After the class, students will be able to :</p> <ul style="list-style-type: none"> <li>• Make a clear distinction between communication, business communication and international business communication.</li> <li>• Understand the relevant and appropriate means of an efficient communication process.</li> <li>• Put into practice verbal and non-verbal communication.</li> <li>• Adapt their communication to different cultural contexts</li> <li>• Be aware of ethnocentrism and stereotypes.</li> </ul> <p>Topic Outline</p> <ul style="list-style-type: none"> <li>• Understanding communication, whether verbal or non-verbal</li> <li>• Communication in business and in an international context</li> <li>• Defining the most efficient communication strategies according to the specific situations</li> <li>• Specific topics will be developed according to the needs of the students</li> </ul>				

BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		INTERNATIONAL BUSINESS EXPORT	UE 5 A 6 b	Mr LINGEMANN Christian
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>- Understand the environment in which IB takes place ; Analyze strength's and weaknesses of a company who wishes to export; Select and assess host countries; Understand modes of distribution and implementation</li> </ul> <p>Course Structure:</p> <p>Lecture based course with many practical case studies</p> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>- Introduction in IB ,Government intervention in IB and RTA's, International financial environment, International economic environment, Capability assessment 1+2, Market screening and preliminary country selection, Market entry and distribution.</li> </ul>				





BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		MANAGERIAL ACCOUNTING	UE 5 A M 4 b	Ms MATHOT Mericia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>• Identification and Allocation of all costs in a manufacturing environment</li> <li>• Calculation of different costs and using them to make business decisions</li> <li>• Planning and Control – product costing and income determination</li> <li>• Understand Financial Statements of Manufacturing Industry</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Management Accountant’s responsibilities within the corporate structure; and regulatory requirements.</li> <li>• Distinguish among all types of businesses: service, merchandising, and manufacturing</li> <li>• Understand the financial statements and reporting needs of different types of companies</li> <li>• Review of cost classifications and cost structures (direct versus variable costs)</li> <li>• Calculation and Allocation of costs including calculation of manufacturing overhead</li> <li>• Job costing / cost-volume-profit techniques</li> <li>• Prepare a Master budgeting</li> </ul>				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		PROJECT MANAGEMENT	UE 5 C M 1 b	Mr MATHOT Franck
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>Project management is becoming a powerful and popular practice in business. This is an introductory course which introduces students to project management principles using the underlying process, technology, and practical insights. The course will provide a structured approach to managing projects. Participants will apply their knowledge in a hands-on group assignment, through teamwork, interpersonal work techniques are encouraged, and communication experiences established. Course prerequisites: General knowledge of the business environment</p> <p>Understand the properties of a project and how projects contribute to the strategic goals of the organization.  Identify the factors and challenges for project success and effective project management.  Identify project management components and understand how these components can be used to realize project success (risk management) and gain a competitive advantage.</p> <p>General Program:</p> <p>Week 1-2 : Introduction to project management – types of projects, project life cycles, project manager’s role and responsibilities  Week 3-4 : Project management: an interactive approach: Review of Scope Management/ Statement of Work/Work breakdown structure (WBS), Cost estimation and budgeting  Week 5-6 : Project monitoring and control/conflict negotiation/  Week 7-8 : Project closure and presentation of work to the stakeholders  (presentation of group projects)  Week 9 (2 hours) : In class final exam</p> <p>Pedagogical Methods:</p> <p>The module will involve short lectures (Power point slides), background reading, and practical exercises. Students are expected to read materials before coming to class.  Course Assessment: Group Project 50% / Final written exam 50%</p> <p>Bibliography: Shtub, Rosenwein, Project Management: Process, Methodologies, and Economics, 3e, Pearson Education, 2017 / Vaidyanathan, Project Management: Process, Technology and Practice, Pearson Education, 2013 / Jeffrey K. Pinto, Project Management: Achieving Competitive Advantage, 5e, Pearson Education, 2019</p>				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		STATISTICAL INFERENCE	UE 5 A M 3 b	Ms DURY Marie-Eliette
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>This course aims at providing the basic tools in statistical inference: point and interval estimation, basic one- and two-variable statistical tests, simple ANOVA. The course documents, exercise sheets, and the correction of the assessments are made available progressively on the ENT, under "pédagogie / Licence Droit – Economie – Gestion / L3 bilingue / Statistical inference / Documents and links".</p> <p>Chapter 1: Random samples and the distribution of statistical indicators (What is a random sample? Random distribution of a proportion, an arithmetic mean, a variance, Other useful continuous distributions (Student, chi-square and Fisher-Snédecor probability distributions)).</p> <p>Chapter 2: Point estimation (Point estimation of a parameter using OLS, Properties of a point estimate, Usual estimates for an expected value, a variance, a proportion.</p> <p>Chapter 3: Confidence intervals (Notion of confidence interval (CI), CI of an expected value, CI of a variance, CI of a proportion (normal approximation))</p> <p>Chapter 4: Usual tests on one parameter (Conformity test for a proportion, Conformity test for an expected value, Conformity test for a variance)</p> <p>Chapter 5: Usual tests for the equality of two parameters (Comparison of two expected values, or variances)</p> <p>Chapter 6: Contingency tables (Definitions : joint, marginal, conditional frequencies, Chi<sup>2</sup> tests for a one-dimensional and 2-dimensinal count table</p> <p>The course includes numerous examples, exercises, handouts</p> <p>Complements:</p> <ul style="list-style-type: none"> <li>- What to do when the conditions required for applying a chi-square test are not fulfilled ?</li> <li>- Comparing more than two means: one-dimension ANOVA (+ link with the regression course)</li> <li>(- time permitting: the notion of likelihood in statistics, and the maximum likelihood estimator of a proportion)</li> </ul>				

BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		SOCIAL ISSUES AND TRENDS	UE 5 A M 2 b	Ms GIVELET Tonya
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	Semester:
20	-	Continuous Assessment	3	FALL
<p>Student Learning Outcomes:  The course is intended to widen the scope of students by allowing them to get a better understanding of key periods in the English-speaking world.</p> <p>This will show them how these past historical, cultural, and sociological events helped to shape the world we live in today, including in the fields of the economy, business and management.</p> <p>Course Structure: There will be lectures (Cours Magistraux) and discussions given by three specialized instructors (of British, American and Australian origin, giving three different spoken accents) complemented by conversation classes given by a foreign language instructor from one of our partner universities...</p> <p>Topic Outline</p> <p>1/ The 1960's in the USA: Culture and Counter -Culture (Jean Pierre PLA)</p> <p>The 1960's were a turning point in the social and economic culture of the United States (and the world), with tensions within the American life between mainstream and experimental trends from economic, political, cultural, racial and social and regional perspectives. This course should enable you to get a better understanding and less superficial approach to the understanding of this important period and of the beliefs of American society then and today. We will also consider an international perspective including Britain and France</p> <p>2/Australia, the not so lucky country for some (Michelle Brooks-Didier)</p> <p>For 50 000 years the indigenous Australians lived in harmony in the somewhat hostile conditions of Australia. The arrival of European settlers in 1788 would bring about many changes. This course explains their struggles to live and for recognition in a 'white' Australia.</p> <p>3/ Protest music in the USA (Tonya Givelet)</p> <p>The main objective of this course is to enlighten students regarding the black people's plight in the United States of America, starting with the first generation of slaves, to the main racial laws, black protests and leaders, and the key racial trends today, while discovering the influential black musicians and their music which has made America what it is today.</p>				


BACHELOR 3 <sup>rd</sup> Year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		SOCIAL ISSUES AND TRENDS + CONVERSATION ENGLISH	UE 5 B 2 b	Ms GIVELET Tonya
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
-	10 + 15	Continuous Assessment	3	
<p>Student Learning Outcomes: The course is intended to widen the scope of students by allowing them to get a better understanding of key periods in the English-speaking world.</p> <p>This will show them how these past historical, cultural, and sociological events helped to shape the world we live in today, including in the fields of the economy, business and management.</p> <p>Course Structure: There will be lectures (Cours Magistraux) and discussions given by three specialized instructors (of British, American and Australian origin, giving three different spoken accents) complemented by conversation classes given by a foreign language instructor from one of our partner universities...</p> <p>Topic Outline</p> <p>1/ The 1960's in the USA: Culture and Counter -Culture (Jean Pierre PLA)</p> <p>The 1960's were a turning point in the social and economic culture of the United States (and the world), with tensions within the American life between mainstream and experimental trends from economic, political, cultural, racial and social and regional perspectives. This course should enable you to get a better understanding and less superficial approach to the understanding of this important period and of the beliefs of American society then and today. We will also consider an international perspective including Britain and France</p> <p>2/Australia, the not so lucky country for some (Michelle Brooks-Didier)</p> <p>For 50 000 years the indigenous Australians lived in harmony in the somewhat hostile conditions of Australia. The arrival of European settlers in 1788 would bring about many changes. This course explains their struggles to live and for recognition in a 'white' Australia.</p> <p>3/ Protest music in the USA (Tonya Givelet)</p> <p>The main objective of this course is to enlighten students regarding the black people's plight in the United States of America, starting with the first generation of slaves, to the main racial laws, black protests and leaders, and the key racial trends today, while discovering the influential black musicians and their music which has made America what it is today.</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		BUSINESS ENGLISH	UE 3 ML 1 a – EC 1	Mr BARRETT Patrick
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
10	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>General and Business English. We will work on the four skills in this class: listening comprehension and speaking; reading comprehension and writing.</p> <p>Topics (these can change):</p> <ul style="list-style-type: none"> <li>- Water and roundtable</li> <li>- Multiculturalism and Business</li> <li>- The Ascent of Money (Documentary, Channel 4, UK), Economic History</li> <li>- Office Politics – Problem-solving activity</li> <li>- Psychometric exercises used in recruitment</li> </ul> <p>Assessment:</p> <ul style="list-style-type: none"> <li>- Oral mark for roundtable on water</li> <li>- Written work on problem-solving</li> </ul>				


MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		BUSINESS INTELLIGENCE	UE 3 AFG 1 a – EC 1	Mr MATHOT Franck
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>· To acquire a knowledge of firms and their markets; and to expose students to Michael Porter’s competitive advantage, five forces theory.</li> <li>· To understand how companies gain and maintain competitive advantages in their market place.</li> <li>· To better understand the importance of “market insights” to help decision making by providing a better understanding of the evolutionary environment of the firm in its markets.</li> </ul> <p>The course will be conducted with PowerPoint slides and will involve background reading, short lectures, and practical exercises. Emphasis will be placed on ensuring students’ comprehension of markets and external environment issues presented through discussions, exercises, video and case studies in class. Companies and markets are more than ever subject to a rapid change of products and competitors. This is especially the case of markets that go through constant changes (short product life cycles, globalization). The ability of a company to generate competitive advantages through one’s own "Competitive Intelligence" abilities has now become prerequisite for survival, since a management decision can only be as good as the information it is based upon.</p> <p>The course is an introduction to the issues of companies and their markets; perceived as the external environment of the company. It focuses on the theory of the 5 forces developed by Michael Porter to understand how companies gain and maintain competitive advantages in their market place.</p> <p>Topics include: market segmentation, distribution and consumers; the concepts of generic strategies, value chain, and attractiveness of a market and the principle of competitive advantage. By the end of the course, students should understand the complexity and importance of why companies require information on current and future markets, competitors, customers, technologies, etc... to position itself optimally.</p> <p>Bibliography:</p> <ul style="list-style-type: none"> <li>• PORTER M (1985) COMPETITIVE ADVANTAGE. THE FREE PRESS, NEW YORK</li> <li>• PORTER M (1998) COMPETITIVE STRATEGY. THE FREE PRESS, NEW YORK</li> <li>• The 22 immutable laws of marketing, Al Ries &amp; Jack Trout</li> <li>• The Discipline of Market Leaders, Michael Treacy &amp; Fred Wiersema</li> <li>• The Mirage of Global Markets, David Arnold</li> </ul>				


MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		FINANCE AND VALUE	UE 4 EFR 1 a – EC 1	Mr MANKAI Selim
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
14	9	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>The main objective of the course is to provide the conceptual background for corporate financial analysis from the point of corporate value creation. The course develops theoretical framework for understanding and analyzing major financial problems of modern firm in the market environment. The course covers basic models of time value of money, portfolio mathematics, efficient market hypotheses and pricing models for primary financial assets.</p> <p>Course material will be delivered primarily through lectures, class discussion and textbook readings.</p> <ul style="list-style-type: none"> <li>• Chapter 1: Value and Time</li> <li>• Chapter 2: Value and Risk</li> <li>• Chapter 3: Value and Information</li> <li>• Chapter 4: Value and Option</li> </ul> <p>Bibliography:            John C. Hull, “Options, Futures, and Other Derivatives,” Eighth Edition            Mathematics of Finance, Robert Brown and Petr Zima, Second Edition, Schaum's Outline, 2011</p>				




MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		FINANCIAL AUDITING AND COMPLIANCE	UE 3 EFR 1 a – EC 2	Ms MATHOT Mericia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>- To introduce the concepts and procedures of external audit which, when performed by an independent professional accountant, adds value to a set of financial statements prepared by a firm’s management. This includes compliance, review of internal controls, and identifying and assessing risks. To review the nature and types of fraud, risk factors for fraud, investigation techniques and forensics skills set.</p> <p>The course will be conducted with PowerPoint slides and will involve background reading, short lectures, practical exercises, and case study. Emphasis will be placed on ensuring students’ comprehension of audit practices and current audit issues through discussions, exercises, video and case studies in class.</p> <p>To review the present external audit environment, including audit standards, legal liability and ethical framework;            § To describe the conditions required to issue audit reports, and to report on financial statements and internal control under the requirements for international reporting;            § To develop the framework within which audits are conducted, including the concepts of evidence, materiality, risk and audit planning, and internal controls;            § To review how fraud occurs within an organization, including the nature and types of fraud; the auditor’s role with fraud; and the procedures for an efficient, systematic fraud investigation.</p> <ul style="list-style-type: none"> <li>o Understand the auditor’s role with fraud, and his duty to the corporation;</li> <li>o Identify types of frauds that can occur in a work situation;</li> <li>o Alerts the warning signals where frauds may have occurred</li> </ul> <p>Bibliography:            Arens, Beasley, Elder, <u>Auditing and Assurance Services, 15e, Global Edition</u>, Prentice-Hall 2014            Bahram Soltani, <u>Auditing, An International Approach</u>, Prentice-Hall 2010            Beasley, Buckless, Glover, Prawitt, <u>Auditing Cases, 3<sup>rd</sup> edition</u>, Prentice-Hall 2006            Michael C. Knapp, <u>Contemporary Auditing, Real Issues &amp; Cases</u>, 5th edition, Thomson, 2012</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		FINANCIAL ECONOMICS	UE 3 EFR 1 a – EC 1	Mr GOMES Mathieu
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>Understand the main determinants of short-term and long-term economic growth.</p> <p>Course prerequisite:</p> <ul style="list-style-type: none"> <li>- Basic macroeconomics (aggregate demand–aggregate supply model, determinants of unemployment, impact of monetary and budgetary policies, etc.)</li> </ul> <p>Course Structure: The course is structured around a lecture by the teacher followed by oral presentations made by groups of up to three students. Each group must present to the class a specific economic analysis. Each presentation is followed by a discussion with the teacher. At the end of each session, the teacher highlights some important theoretical notion or academic references.</p> <ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Aggregate output and income</li> <li>3. Aggregate demand, aggregate supply, and equilibrium</li> <li>4. Economic growth and sustainability</li> <li>5. Practice problems</li> </ol> <p>Bibliography:</p> <p>Mankiw, G., 2015. Macroeconomics. Worth Publishers Inc.</p> <p>Websites:</p> <p>IMF website: <a href="http://www.imf.org">www.imf.org</a></p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		FINANCIAL MARKET	UE 3 EFR 1 a – EC 3	Mr MANKAI Selim
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>• The objective of the course is to provide students with a review to the financial markets. The course will cover specific aspects of financial markets in more detail. Emphasis will be put on their players and instruments, in order to provide a more detailed knowledge about risk/return characteristics and price determination.</li> <li>• It is expected that students will develop critical skills in assessing the relevance of the principles of market financial.</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Topic 1: Overview of the financial system</li> <li>• Topic 2: Monetary market</li> <li>• Topic 3: Bonds markets</li> <li>• Topic 4: Banking loans and securization</li> <li>• Topic 5: Stock markets</li> <li>• Topic 6: Forex markets</li> <li>• Topic 7: Empirical applications</li> </ul> <p>Bibliography:</p> <p>K. Matthews, M. Giuliadori, F. S. Mishkin. The Economics of Money, Banking and Financial Markets: European edition, Pearson; Édition, 2013</p> <p>Z. Bodie, A. Kane, and A. J. Marcus, Investments (10th edition), McGraw-Hill (2013)</p> <p>P. Howells, K. Bain. Financial Markets and Institutions, Financial Times/ Prentice Hall, 2007</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		GOVERNANCE AND SOCIAL RESPONSIBILITY IN MICROFINANCE INSTITUTIONS	UE 3 AFG 1 a – EC 2	Ms JAGUT Emilie
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	-	Continuous Assessment	3	FALL
<p>Course Learning Objectives:</p> <p>Introduce soon-to-be administrators and financial officers to the specificities of governance in microfinance institutions.            Help students become proficient in technical microfinance and social performance vocabulary in one of the most widely used languages in the industry            Raise awareness about social performance and triple bottom line            Learn to use available data and resources in terms of organizations, research initiatives and rating agencies in the microfinance sector</p> <p>Course Structure:</p> <p>Notions of theory, appraisal reading of articles and case studies, analyzing social and financial performance reports, group presentations, watching interviews of microfinance experts, analyzing promotional videos of microfinance institutions, role-plays, teamwork and breakout groups, etc.</p> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>Defining corporate governance and the governance of microfinance institutions</li> <li>Apprehending the influence of legal statuses, financing structure and local regulations</li> <li>The role and responsibilities of the Board, the director's code of conduct, fiduciary responsibility</li> <li>The strategic decision-making process</li> <li>The importance of an adequate Management Information system and staff training</li> <li>Risks linked to governance</li> <li>Double mission and social performance management</li> <li>The main industry initiatives</li> <li>Evaluating governance.</li> </ul>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		ORGANISATIONAL MANAGEMENT	UE 3 AFG 1 a – EC 2	Mr VALIORGUE Bertrand
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
18	2	Continuous Assessment	3	

Course Learning Objectives:

Key aspects of an organization (division of labor, power, coordination mechanisms...): How to structure an organization? - The main components and effects of an organization's culture - Mechanisms of incentives, soft leadership in contemporary organizations - Faces of power - Decision making in organization - Innovative organizations and management - Learning and change management

Lecture 1 – Introduction: What is an organization? / Lecture 2 – Work / Lecture 3 – Structure / Lecture 4 – Culture / Lecture 5 – Incentives  
Lecture 6 – Power and leadership / Lecture 7 – Decision Making / Lecture 8 – Innovation / Lecture 9 – Learning and change / Lecture 10 – Synthesis

Lecture 1 – Compulsory reading: Perrow, C., The Short and Glorious History of Organizational Theory, *Organizational Dynamics*, Summer 1973  
Drucker, P., The Theory of Business, *Harvard Business Review*, September-October 1994, pp. 32-41

Lecture 2 – Compulsory reading: Taylor F., Hearings in 1912 before special investigating committee of house of representatives

Lecture 3 – Compulsory reading: Mintzberg, H., The Structuring of Organizations. From: H. Mintzberg, J. Lampel, J.B. Quinn & S. Ghoshal: *The Strategy Process: Concepts, Contexts, Cases*, Prentice-Hall. 2003, pp. 209-225

Lecture 4 – Compulsory reading: Mintzberg H., Rebuilding companies as communities, *Harvard Business Review*, July-August, 2009

Adler P., Hecksher C., Rusak L., Building a collaborative Enterprise, *Harvard Business Review*, July-August 2011

Lecture 5 – Compulsory reading: Motivating people, getting beyond the money, *McKinsey Quarterly*, 2007

Inner work life, Amabile, Kramer, *Harvard Business Review*, 2007

Lecture 6 – Compulsory reading: McClelland & Brunham, Power is the great motivator, *Harvard Business Review*, 2003

Pfeffer J., Power play, HBR, July-August 2010

Lecture 7 – Compulsory reading : Hammond J., Kenney, R., Raiffa H., The hidden traps in decision making, HBR, Sept-oct 1998

Buchanan, O'Connell, A brief history of decision marking

Lecture 8 – Compulsory reading : Reeves M., Deimler M., Adaptability: the new competitive advantage, HBR, July-August 2011


Stop the innovation war, HBR, 2010


Lecture 9 – Compulsory reading: Kotter J., Schelsinger A., Choosing strategies for change, HBR, July-August 2008


Kotter J., Leading change, HBR, 2007

Stephen P. Robbins (2013): *Organizational Behavior*, Fifteenth edition, Prentice Hall. / McShane, Von Glinow: *Organizational Behavior*, Sixth edition, McGrawHill.


Kets de Vries, M.F.R. (2001): *The Leadership Mystique*, London: Prentice Hall. / Mintzberg, H. (1989): *Mintzberg on Management*, New York: The Free Press. / Scott, W.R. (1992): *Organizations*, Englewood Cliffs, N.J.: Prentice Hall.


MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		STRATEGIC MANAGEMENT	UE 3 AFG 1 a – EC 3	Mr VALIORGUE Bertrand
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
18	2	Continuous Assessment	3	FALL
Course Learning Objectives:				
<ul style="list-style-type: none"> <li>•Develop skills in the application of the tools and techniques necessary for strategic, management,</li> <li>•Understand the elements of a company’s mission statement,</li> <li>•Consider the principles for developing achievable and realistic objectives,</li> <li>•Be able to apply the five forces of competition model to an industry,</li> <li>•Map the Value Chain for a firm and an industry,</li> <li>•Undertake a PESTEL analysis,</li> <li>•Consider the various strategic options for companies in different industry and company, situations,</li> <li>•Craft strategies that fit,</li> <li>•Understand the principles of effective implementation of strategy,</li> <li>• Assess the value chain and resources of a firm</li> </ul>				
<p>Lecture 1: Introduction to Strategic Management concepts / Content : A brief history of strategy, Definition of firm and strategy, the four main strategic schools, How to assess business statements / Lecture 2: Macro-environment analysis and scenarios / Content : PESTEL analysis, How to construct robust and valid scenarios of an industry, Life cycle of an industry / Lecture 3: Industry and strategic group analysis / Content : Five forces of M. Porter, Assessment of the profitability of an industry, Mapping your strategic position / Lecture 4 &amp; 5: Competitive strategies – red and blue oceans / Content: How to create a sustainable competitive advantage?, The sources of success and failure for creating value, Introduction to Blue Ocean Strategy / Lecture 6: Setting aspirations – Mission, Vision and Values / Content: Personal aspirations, Organizational aspirations, Aspirations and strategy, Setting aspirations, Elements of a strategy statement / Lecture 7: Value chain and competitive resources / Content : Sources of performance, Concept of value chain, Different types of resources, Difference between resource and competence / Lecture 8: Competition at a global scale / Content : Understand how an industry goes global, International strategy and source of competitive advantage, Managing strategically across borders / Lecture 9: Corporate social responsibility and shared value / Content : Assess a strategy, Understand how to create and share value between stakeholders, What do we mean with corporate social responsibility and sustainable development?, Impacts of scattered value chains on CSR?</p>				
<p>Content: Lecture 1: Compulsory reading : Porter M. (1996), “What is strategy?”, Harvard Business Review, pp. 61-78 / Lecture 2: Compulsory reading : Frishammar J., (2006), “Organizational Environment Revisited: A Conceptual Review and Integration. International” Studies of Management &amp; Organization, 36(3), pp. 22-49 / Lecture 3: Compulsory reading : Porter M., (2008), “The five competitive forces that shape strategy”, Harvard Business Review, Vol. 86, Iss. 1, pp. 58-77 / McGahan A., (2004), “How industries change”, Harvard Business Review, Oct / D’Aveni R., (2007), “Mapping your competitive position”, Harvard Business Review, Nov / Lecture 4 &amp; 5: Compulsory reading : Gemawat P., Tivkin J., (2006), “Creating competitive advantage”, Harvard Business Review, February / Kim R., Mauborgne R., (2006); “Blue Ocean Strategy – analytical tools and framework”, Harvard Business Review / Lecture 6: Compulsory reading : Collis D., Rukstad M., (2008), Can You Say What Your Strategy Is?, Harvard Business Review, April / Collins J., Porras J., (1996), Building your company vision, Harvard Business Review, September-October / Lecture 7: Compulsory reading : Collis D., Montgomery C., (2008), “Competing on resources”, Harvard Business Review, July-August, pp. 140-150 / Grant R., (1991), “The resource based theory of competitive advantage: implications for strategy formulation”, California Management Review, Vol.33, Iss. 3 / Lecture 8: Compulsory reading : Porter M., (2008), “Competing Across Locations: Enhancing Competitive Advantage through a Global” Strategy, In Porter M., (Eds), On competition, Cambridge, Harvard Business School Press Ghemawat P., (2003), “Choosing the right global strategy”, Harvard Business Review, November / Lecture 9: Compulsory reading : Porter M. Kramer M., (2011), “Creating shared value”, Harvard Business Review / Devinney T. (2009), “Is the Socially Responsible Corporation a Myth? The Good, the Bad, and the Ugly of Corporate Social Responsibility” Academy of management perspective, Vol. 23, Iss. 2</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		ACCOUNTING AND FINANCIAL REPORTING UNDER IFRS	UE 3 EFG 4 c – EC 3	Ms MONTOYA-SUPIOT Marcela
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	-	Continuous Assessment	3	FALL
<p>Course Learning Objectives:</p> <p>The growing importance of multinational companies and the increasing demand for market integration resulted in increasing demand for accounting harmonization. The differences in accounting treatments were identified as the major sources of lack of comparability, carrying disadvantages especially for listed companies. By advocating decision-usefulness and comparability, this set of standards gained worldwide recognition and acceptance in several countries. As a result, an understanding of IFRS is required.</p> <p>The student should understand the international dimensions of accounting and financial reporting. Through readings, activities, research and class discussion students should be able to develop skills to identify and deal with financial reporting issues.</p> <p>Introduction to IFRS : Convergence and Conceptual Framework  Financial Statements presentation  Assets elements: valuation and presentation  Liabilities and Equity elements: valuation and presentation  Income Statement and Cash Flow  Group Accounting  Review - <i>Final Exam</i></p> <p>Instructional materials will be posted on-line and/or distributed in class.  Recommended: <a href="http://www.ifrs.org">www.ifrs.org</a> <a href="http://www.iasplus.com">www.iasplus.com</a>  Library resources could be helpful.</p> <p>It is important to read assigned material when given. Participation will include attendance, homework assignments, attentiveness and contribution to class discussion.</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		AUDIT	UE 3 EFG 3 c - EC 1	Mr BELLANGER Stéphane
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
18	2	Continuous assessment	3	
<p>Course Learning Objectives:</p> <p>To introduce the concepts and procedures of external audit which, when performed by an independent professional accountant, adds value to a set of financial statements prepared by a firm’s management. This includes compliance, review of internal controls, and identifying and assessing risks.</p> <p>To review the present external audit environment, including audit standards, legal liability and ethical framework;            To describe the conditions required to issue audit reports, and to report on financial statements and internal control under the requirements for international reporting;            To develop the framework within which audits are conducted, including the concepts of evidence, materiality, risk and audit planning, and internal controls.</p> <p>The course will be conducted with PowerPoint slides and will involve background reading, short lectures, practical exercises, and case study. Emphasis will be placed on ensuring students’ comprehension of audit practices and current audit issues through discussions, exercises, video and case studies in class</p> <p>PART 1            1. International auditing overview - 2. The audit market - 3. Ethics for professional accountants - 4. An auditor's services - 5. Client acceptance</p> <p>PART 2            6. Understanding the entity, risk assessment and materiality - 7. Internal control and control risk - 8. Control risk, audit planning and test of controls - 9. Analytical procedures - 10. Substantive testing and evidence</p> <p>PART 3            11. Completing the audit - 12. Audit reports and communication - 13. Overview of a group audit - 14. Corporate governance</p> <p>Arens, Beasley, Elder, <u>Auditing and Assurance Services, 15e, Global Edition</u>, Prentice-Hall 2014.            Bahram Soltani, <u>Auditing, An International Approach</u>, Prentice-Hall 2010.            Beasley, Buckless, Glover, Prawitt, <u>Auditing Cases, 3<sup>rd</sup> edition</u>, Prentice-Hall 2006.            Michael C. Knapp, <u>Contemporary Auditing, Real Issues &amp; Cases</u>, 5th edition, Thomson, 2012</p>				





MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		BEHAVIORAL FINANCE	UE 3 EFG 2 c – EC 3	Ms STRAZNICKA Katerina
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>Behavioral finance is a new and exciting area that combines findings in psychology with the traditional financial theories. As a result, it proposes a new explanation of how financial markets work and how they are affected by investors' behavior.</p> <p>In this course we will discuss the new findings in behavioral finance that were published recently in top academic journals. The aim is to make participants alert of means that help to make better financial choices. Learn how to improve spending, saving, and investing decisions.</p> <p>Course Organization:</p> <p>Each student presents an issue treated in the behavioral finance literature that was recently published in academic journals. Students are asked to demonstrate how is the presented topic linked to everyday market episodes and to give their personal opinion whether the proposed findings can improve individual financial savings or market efficiency.</p> <p>After each presentation, the topic is discussed with class.</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		BUSINESS ETHICS	UE 3 EFR 1 c – EC 2	Mr VALIORGUE Bertrand
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	2	
<p>Course Learning Objectives:</p> <p>Understand why corporate governance and sustainable issues are linked            What is corporate governance issues? (structures, processes and tools)            How to evaluate sustainable behaviors?            What do shareholders do to promote CSR and sustainable issues?</p> <p>Students must have fundamentals regarding strategic issues (business and corporate). They also have to have basics on finance and sustainable issues.</p> <p>The course will be delivered in twelve lectures of two hours. Each lecture will encompass theoretical issues and practical cases. Students have to read preparatory readings before joining the class.</p> <p>A bulleted list is a good way to display these topics as shown below:            Opening lecture: sustainable development and purpose of the firm            Corporate governance (1): issues            Corporate governance (2): structures            Corporate governance (3): processes            Board assessment            What do shareholders do?            Investors and proxy advisors            Crony Capitalism            Environmental, social and governance (ESG) metrics and their effect on organizational and market behavior            B-corporations, raison d’être and CSR issues</p> <p>Contents:  <b>Nadler, D., Behan B., Nadler M., Lorsch J., (2005), Building Better Boards: A Blueprint for Effective Governance, Jossey-Bass</b>  <b>Davis G., (2005); Managed by the Markets: How Finance Re-Shaped America, Oxford</b>            Zingales L., Rajan R., (2004); <a href="#">Saving Capitalism from the Capitalists</a>, Princeton            Sherwood M., Pollard J., <a href="#">Responsible Investing</a>, 2018, Routledge            Spitzack H., Lins C., Talking sustainability in the boardroom, 2018, Routledge</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		DATA ANALYSIS	UE 3 ML 1 c – EC 11 c	Ms ESPINOUE Sandrine
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
15	10	Final exam	2	
<p>Course Learning Objectives:</p> <p>The course is a reminder of basic statistical notions, especially estimation (point estimators, confidence intervals) and hypotheses testing, and how to apply the methods to different types of data. Examples on real economic or financial data are analyzed throughout the course.</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		ECONOMETRICS	UE 3 ML 2 c – EC 1	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	15	Final exam	3	
<p>Course Learning Objectives:</p> <p>The course presents the role of econometrics in economics. The course develops least squares estimators. Topics include: Role of econometrics; Ordinary Least Squares Estimator; Stochastic hypotheses; Heteroskedasticity; Autocorrelation; Endogeneity; Normality and hypotheses testing/ Parameter stability /Dummy variables/ functional form            Panel data econometrics I: basic models            Panel data econometrics II: Dynamic models</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		ECONOMIC POLICY AND EXCHANGE RATES	UE 3 EFR 2 c – EC 1	Mr GOMES Mathieu
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Continuous Assessment	3	
Course prerequisite: Intermediate macroeconomics / Intermediate international economics				
Student Learning Objectives:				
<ul style="list-style-type: none"> <li>• Understand the way foreign exchange markets are organized;</li> <li>• Analyze the role played by exchange rates in open economies;</li> <li>• Apprehend the determinants of exchange rates;</li> <li>• Understand the choice in terms of exchanges rates systems.</li> </ul>				
The course is delivered as follows: lecture and discussions based on document review. Students are provided with press articles and economic reports which are used for discussions based on document review.				
Chapter 1: Spot dealing in FX markets				
Chapter 2: Price parity relationships				
Chapter 3: Exchange rate systems				
Chapter 4: Monetary union and optimum currency areas				
Contents:				
Bank for International Settlement (2016), <i>Triennial Central Bank Survey of foreign exchange and OTC derivatives markets in 2016</i> . URL: <a href="https://www.bis.org/publ/rpfx16.htm">https://www.bis.org/publ/rpfx16.htm</a>				
Copeland, L. S. (2008). <i>Exchange rates and international finance</i> . Pearson Education.				
European Central Bank (2007). <i>How Euro Became Our Money</i> . URL: <a href="http://www.ecb.europa.eu/pub/pdf/other/euro_became_our_moneyen.pdf">http://www.ecb.europa.eu/pub/pdf/other/euro_became_our_moneyen.pdf</a>				
Frieden, J. A. (2014). <i>Currency politics: The political economy of exchange rate policy</i> . Princeton University Press.				
International Monetary Fund (2014). <i>Annual Report on Exchange Arrangements and Exchange Restrictions</i> . URL: <a href="https://www.imf.org/external/pubs/nft/2014/areaers/ar2014.pdf">https://www.imf.org/external/pubs/nft/2014/areaers/ar2014.pdf</a>				
Reinhart, C., & Rogoff, K. (2004). The modern history of exchange rate arrangements: A reinterpretation. <i>Quarterly Journal of Economics</i> , 119(1), 1-48.				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		GOVERNANCE AND RESPONSIBILITY	UE 3 EFG 3 c – EC 2	Mr QURESHI QAZI Mustafa
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	-	Final exam	3	
<p>Course Learning Objectives:</p> <p>Understanding of Governance, Board of Directors, Board Committees, Decision making, Responsibilities of the Directors and Committees, Ethical Requirements. With the help of practical cases.</p> <p>PowerPoint slides for the chapters. Case studies, and presentation of practical cases based on Governance failure and the responsibilities of the directors and owners of the companies.</p>				


MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		INTERNATIONAL ACCOUNTING	UE 3 EFG 4 c – EC 4	Ms MATHOT Mericia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
20	-	Continuous Assessment	3	
<p>Course Learning Objectives: Intermediate accounting skills and knowledge</p> <p>This course familiarizes students with the concepts and standards underlying financial accounting systems. It emphasizes the construction of financial accounting statements as well as their interpretation and measurement. It explores the tools and techniques of financial statement analysis, emphasizing ratio and cash flow measurements of operating, financing, and investing performance.</p> <p>The module will involve short lectures (Power point slides), background reading, and practical exercises. Students are expected to read materials before coming to class.</p> <p><u>International Accounting Principles Overview:</u></p> <ol style="list-style-type: none"> <li>1. Understand and apply the accounting concepts and principles to business situations.</li> <li>2. Review the Differences in Accounting Systems Internationally</li> <li>3. Evaluate business operations through the financial statements.</li> </ol> <p><u>Measuring Business Income: The Adjustment Process</u> Accrual versus Cash-Basis Accounting and Categories of Adjusting Entries. Construct financial statements and evaluate a company's debt-paying ability.</p> <p><u>Understanding and constructing the Cash Flows Statement:</u> Identify the purpose of the statement and distinguish among operating, investing, an financing cash flows Prepare the statement of cash flows by the indirect method</p> <p><b>In class midterm</b> <u>Stockholders' Equity</u> Review the Corporate Structure, Paid-in Capital, Classes of Stocks Understand Stock Issuance, treasury stock, Dividend Distribution Reporting of Stockholders' equity in the financial statements</p> <p><u>Analysing and interpreting financial statements:</u> Perform horizontal and vertical analysis Use Benchmarking and Ratio Analysis to make business decisions</p> <p>Miller-Nobles, Mattison, Matsumura, <u>Horngren's Accounting</u>, 12th edition, Pearson 2018 / Harrison, Horngren, Thomas,Tietz, <u>Financial Accounting</u>, 11<sup>th</sup> edition, Prentice Hall, 2017 / Choi, Meek, <u>International Accounting</u>, 7e, Prentice Hall, 2014</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		MACROECONOMICS	UE 3 EFG 1 c EC 1	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	12	Final Exam	3	
<p>Course Learning Objectives:</p> <p>The recent crisis increased the complexity of the effects of the fiscal and monetary policies worldwide. The aim of this course is to take a closer look at some of these complexities, focusing on some consequences of high indebtedness, including in terms of underdevelopment traps, and of modern monetary policies, in terms of institutional traps. The course consists of two parts: fiscal policies and monetary policies.</p>				




MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		MICROECONOMICS	UE 3 EFG 1 c – EC 2	TO BE CONFIRMED
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	12	Final Exam	3	
<p>Course Learning Objectives:</p> <p>This course focuses on the microeconomics of financial decision making. The first part is dedicated to the theory of decision under risk and uncertainty with an application to portfolio choices. The second part is dedicated to agency theory and deals with moral hazard and adverse selection with applications to insurance markets and corporate finance.</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – International Audit Economics and Finance (IAEF)		Course	Code	Teacher
		THEORY OF FINANCE	UE 3 EFG 1 c – EC 4	Mr GOMES Mathieu
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	Final Exam	3	
<p>Course Learning Objectives :</p> <p>Understand the main determinants of short-term and long-term economic growth. Students must be familiar with basic statistics and econometrics.</p> <p>This course extends over 21 hours and is delivered in English. Its objective is to describe the notions that underlie modern financial theory.</p> <p>The course is organized around five chapters:</p> <ul style="list-style-type: none"> <li>• Market efficiency</li> <li>• Portfolio construction</li> <li>• Asset pricing</li> <li>• Stock valuation</li> <li>• Behavioral finance</li> </ul>				

MASTER 2 <sup>nd</sup> Year Direction Commerciale et International Business (DCIB)		Course	Code	Teacher
		INTERNATIONAL COMMERCE STRATEGY	UE 3 3.1 Commerce	Ms GAUFRETEAU Véronique
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	TO BE CONFIRMED	3	
<p>Course Learning Objectives:</p> <p>Students following this class should have knowledge of the fundamentals of marketing and distribution in general.</p> <p>Today, business is acknowledged to be international and there is a general expectation that this will continue for the foreseeable future. International commerce may be defined simply as business transactions that take place across national borders. This broad definition includes the very small firm that exports (or imports) a small quantity to only one or several countries, as well as the very large global firm with integrated operations and strategic alliances around the world.</p> <p><b>International Commerce Strategy is</b> for anyone who expects to be a manager, in particular in the current international context. This course is designed for students who want:</p> <p>To become high level professionals in international business</p> <p>Group exercises; Readings; Lectures.</p> <p>Different international commerce strategies according to the business lines and size of the companies – Examples Strategy 1<sup>st</sup> step : internal and external diagnosis of the company – SWOT – Strength and weaknesses Market selection : how to select - Criteria – Advantages and Disadvantages Distribution and implantation : how to approach and do business with the selected markets</p> <p>Contents: Participative case studies based on professional experience International Commerce Editions Breal Pratique du Commerce International - Foucher 26<sup>ème</sup> Edition</p>				

MASTER 2 <sup>nd</sup> Year Direction Commerciale et International Business (DCIB)		Course	Code	Teacher
		INTERNATIONAL MARKETING	UE 3 3.3 Marketing	Mr FLEURY Pierre
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
18	-	TO BE CONFIRMED	3	FALL
Course Learning Objectives: TO BE CONFIRMED				

MASTER 2 <sup>nd</sup> Year Direction Commerciale et International Business (DCIB)		Course	Code	Teacher
		INTERNATIONAL TRADE INSTRUMENTS	UE 3 3.2 Trade	Mr HEELS Geoffrey
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	TO BE CONFIRMED	3	
<p>Course Learning Objectives:</p> <p>This class aims to provide knowledge and skills concerning the operational tools necessary for a business working in an international environment.</p> <p>Students following this class should have knowledge of the fundamentals of marketing and international business development. Classroom sessions with numerous applications, examples and exercises</p> <p>Incoterms Export pricing and payments Tenders and guarantees Compensation</p> <p>Bibliography given in class and documents available online</p>				

MASTER 2 <sup>nd</sup> Year Direction Commerciale et International Business (DCIB)		Course	Code	Teacher
		SALES TEAMS MANAGEMENT	UE 1 1.1 Dir. Co.	Mr FOURNIER Christophe
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: FALL
21	-	TO BE CONFIRMED	3	
<p>Course Learning Objectives:</p> <p>GENERAL VIEW OF THE PROGRAMME: WHAT IS SALES MANAGEMENT, THE POSITIONS IN THE COMPANY/SALESFORCE, LINKS WITH STRATEGY. Students following this class should have knowledge of the fundamentals of sales management.</p> <p>Learning Goals:</p> <ul style="list-style-type: none"> <li>- Know the content and the hierarchical and functional positioning of the business</li> <li>- Know the skills necessary to exercise commercial responsibility</li> <li>- Understand what constitutes business performance</li> <li>- Online and offline resources; online quiz; lectures; case studies; group works</li> </ul> <p>Strategic approach of Sales Management : conditions of sales leadership Case study methodology: how to use data and knowledge to propose effective solutions Leadership in sales management : from individual to collective leadership Action plans: how to implement actions and generate resultats Manager’s influence : sociostyles and leadership</p> <p>Course Materials: A. Zoltners, <a href="#">Building a Winning Sales Force</a>, amacom, 2009 C. Fournier, <a href="#">Management de la force de vente</a>, Dunod, 2016</p>				




# SPRING SEMESTER 2022

## Course Catalogue (Courses taught in English)





### **NOTES :**


- The courses offer is subjected to the vote of the university authorities.
- The courses offered in Bachelor 3<sup>rd</sup> Year Business Administration, Master 2 Accounting and Finance (AF) and Master 2 International Audit Economics and Finance (IAEF) training will be taught face-to-face and remote.
- You need to be admitted by the professor before attending a Master 2 course, please provide the international relations service your transcripts of records in order to allow professors to check if you validated the prerequisites necessary to a good understanding of their course.
- Courses taught in English will open only if a sufficient number of students register. In the case one course taught in English is not organized, students who chose this course will have the possibility to attend it in French language or to choose another course.
- Learning Agreement: Any party can request changes to the study programme within two weeks after the start of each semester. These changes should be agreed by all parties as soon as possible, within two-weeks following.
- Attendance at each course is compulsory, after submission of the final Learning Agreement. Three justified absences from each course are accepted upon presentation of an official certificate within 3 days of the absence.


BACHELOR 1 <sup>st</sup> Year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		MACROECONOMICS 1 : AGGREGATE FUNCTIONS AND MACROECONOMIC EQUILIBRIUM	UE 2 A 4 b	Ms MOTEL COMBES Pascale
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
30	15	Continuous Assesement	4	SPRING
<p>Student Learning Objectives:</p> <p>Macroeconomics is the branch of economics that studies economy wide phenomena. It therefore looks beyond the study of individual behaviors and market structure which are the subjects of microeconomics. Macroeconomics focuses on aggregate indicators such as saving, consumption, investment, public expenses and international factors which are ultimately determinants of GDP, and related aggregate phenomena such as inflation and unemployment. The objective of the course is to provide an introduction to how to model the relationships between those aggregate indicators. Modelling those relationships allows understanding how economic policy (monetary and fiscal policy) can have economy wide effects. Macroeconomic modelling consists in (i) elaborating macroeconomic functions and (ii) studying macroeconomic equilibrium.</p> <p>Course Structure: This course is a follow up of Semester 1 course (Introduction à l'Economie) and consists in an introduction to macroeconomics. Two main macroeconomic functions are studied: the consumption function (Chapter 1) and the investment function (chapter 2) which are core elements of aggregate demand. Those functions pertain to the real economy. The last two chapters pave the road towards macroeconomic equilibrium modelling. Chapter 3 introduces to financial markets while paying attention to the money demand and money supply. This chapter provides basic concepts that are necessary to the understanding of monetary policy. Chapter 4 is dedicated to the study of macroeconomic equilibrium taking the lense of Keynes. It is therefore an introduction to short-term macroeconomics and provides the (Keynesian) rationale of fiscal policy. Chapter 3 and chapter 4 are necessary to understand more elaborated macroeconomic modelling such as the IS-LM (or Aggregate Supply – Aggregate Demand) framework which will be extensively studied during Semester 3 and 4.</p> <p>Topic Outline:</p> <p>The four chapters will be supported by tutorials (one file per chapter). Tutorials mainly consist in questions that will allow checking basic concepts, exercises, documents reading and videos listening.</p> <p>Textbook &amp; Course Materials: Course materials (one for the Introduction and one per chapter) will be made available (paper and intranet).  Plihon, D., 2013. La monnaie et ses mécanismes 5ème éd., Paris: La Découverte. Villieu, P., 2010. Macroéconomie. Consommation et épargne 3ème éd., Paris: La Découverte</p>				





BACHELOR 1 <sup>st</sup> Year in MANAGEMENT		Course	Code	Teacher
		APPLIED ENGLISH FOR MANAGEMENT AND ECONOMICS AND LANGUAGE TOOLS FOR MANAGEMENT/ Anglais appliqué à l'Economie et la Gestion et Outils Linguistiques pour la Gestion	UE 1 B 1 EC 1 – EC 2	Ms BACHELARD Pascale / Ms FACKS Julia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
-	20+10	Continuous Assessment	2+1	
<p>Student Learning Objectives:</p> <p>Build on the level acquired previously in the 5 skills: understanding spoken and written English, expressing oneself orally and in writing, interacting in English</p> <p>Strengthen grammar skills to prepare students for the TOEIC and the SIM tests</p> <p>Acquisition of technical vocabulary (economic and business English)</p> <p>Acquisition of professional-based skills: making presentations, writing business letters, etc.</p> <p>Course Structure: small groups of 20 students approximately.</p> <p>The course is based on discussion and interactivity, as well as activities (grammar and vocabulary exercises, debates, understanding video footages, etc.)</p> <p>Topic Outline:</p> <p>Individual oral presentations either on the current affairs or on social, economic or business topics + discussions on these topics.</p> <p>Discussions and oral or writing activities on topics related to economics, society or current affairs, starting from different types of media (videos, texts, recordings). Topics covered last year included the sharing economy (Airbnb), the cashless economy, money and overindebtedness, etc.</p> <p>Grammar revisions</p> <p>Oral comprehension, especially news topics</p>				


BACHELOR 2 <sup>nd</sup> year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		PROBABILITY 2 AND ADDITIONAL TOPICS IN ALGEBRA AND ANALYSIS	UE 4 A 3 b	Ms DURY Marie-Eliette
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
30	15	Continuous Assessment	5	
<p>Student Learning Objectives:</p> <p>Students will acquire methods to organize concrete random situations, through classical discrete and continuous probabilistic models, read statistical tables. In addition, they learn method and specific vocabulary for eigenvalues, matrix diagonalization and numerical/recursive sequences.</p> <p>Content:</p> <p>Chapter V – Continuous probability laws</p> <p>1/ Cumulative distribution function (CDF), 2/ Probability Density function, 3/ Gaussian law, 4/ Statistical tables</p> <p>Chapter VI – Limit theorems</p> <p>1/ Theorems and method, 2/ Approximation of a binomial law by a Poisson law (2 cases), 3/ Approximation of a binomial law by a Normal law</p> <p>Chapter VII – Eigenvalues and diagonalization</p> <p>1/ Characteristic polynomial and Eigenvalues, 2/ First application: Invertible n-by-n square matrix,, 3/ Eigenspaces and eigenvectors, 4/ Main application: Diagonal matrix and change of basis matrix</p> <p>Chapter VIII – Sequences</p> <p>1/ numerical sequences, 2/ recursive sequences</p>				


BACHELOR 2 <sup>nd</sup> year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		BUSINESS ENGLISH and ENGLISH CONVERSATION	UE 4 B 2 b	Mr PLA Jean-Pierre
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
-	30	Continuous Assessment	3	
<p>Student Learning Objectives:</p> <p>Course prerequisite : Bilingual students specialized in Economics and Management who have very good listening and reading skills, and a good knowledge of English grammar.</p> <p>Student Learning Outcomes:</p> <p>Objective 1: Present the TOEIC so that students understand the way it works.</p> <p>Objective 3: Expand grammatical skills and vocabulary related to business and the workplace.</p> <p>Objective 2: Develop listening and reading skills.</p> <p>Objective 4: Get students ready to work in English in their field of expertise.</p> <p>Course Structure:</p> <p>The topics covered are all related to the vocabulary that students need to master to take the TOEIC (i.e general and business English used in the workplace in a multicultural environment).</p>				

BACHELOR 2 <sup>nd</sup> year in MANAGEMENT Specialization in Modern Languages		Course	Code	Teacher
		BANKING AND FINANCIAL MARKETS	UE 4 C G 1 b	Mr MANKAI Selim
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
20	-	Final Exam	3	
<p>Student Learning Objectives:</p> <ul style="list-style-type: none"> <li>• The objective of the course is to provide students with an introduction to the banking firms and financial markets. Initially, the focus will be on the description of the nature and economic functions of the different types of banks. We will discuss why banks exist, what their main activities are, why they are of particular importance for the financial system and the real economy of a country. The second part of the course will then be used to cover specific aspects of financial markets in more detail. Emphasis will be put on their players and instruments, in order to provide a more detailed knowledge about risk/return characteristics and price determination.</li> <li>• It is expected that students will develop critical skills in assessing the relevance of the principles of financial intermediation.</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Chapter 1: Overview of the financial system</li> <li>• Chapter 2: Business of banking</li> <li>• Chapter 3: Central banking and financial regulation</li> <li>• Chapter 4: Management of banking</li> <li>• Chapter 5: Introduction to financial markets</li> <li>• Chapter 6: Financial crisis</li> </ul>				


BACHELOR 3 <sup>rd</sup> year in ACCOUNTING AND FINANCE Specialization in Modern Language		Course	Code	Teacher
		BUSINESS ENGLISH	UE 6 A CF 4 b	Information to come
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
-	20	Continuous Assessment	3	
Course Learning Objectives: Information to come				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		CUSTOMER RELATIONSHIP MANAGEMENT	UE 6 A M 1 b	Mr BRASSIER Pascal
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
20	10	Continuous Assessment	3	
<p>Student Learning Objectives:</p> <p>Customer Relationship Management (CRM) is nowadays an important component of any business activity. Its main principles may also be implemented in non-profit organizations. The aim of this course is to highlight the various aspects of customer relationship, through theoretical notions, practical case studies, videos and testimonies, etc. After the course, students should be able to know the principles of customer relationship management with a sustainable understanding, realize a strategic and operational analysis in a specific situation, and design an action plan.</p> <p>At the end of this course, each student should be able to:</p> <ul style="list-style-type: none"> <li>- Identify the key principles of a Client Relationship, mutually and sustainably efficient,</li> <li>- Prepare a strategic and operational analysis of the CRM approach developed in a given situation,</li> <li>- Take into account the modern context (“Brick &amp; mortar”)</li> </ul> <p>Topic Outline:</p> <p>COURSE 1. Introduction – Extended definition of the CRM. New rules in a digitalized world.</p> <p>COURSE 2. Key components of the CRM. Analyzing a CRM approach from both points of view (seller vs. client).</p> <p>COURSE 3. Implementing a relational strategy. CRM and offer personalization.</p> <p>COURSE 4. Importance of social media in a CRM approach. Socialization, reputation, branding and business under social media impact.</p> <p>COURSE 5. Client information, basis of the CRM. Client data, from collect to utilization.</p> <p>COURSE 6. Building a CRM approach. Implementing a CRM approach. A multichannel and multilanguage understanding.</p> <p>COURSE 7. Channels of a CRM approach. Managing the relationship through direct calls, call center, video and picture.</p> <p>COURSE 8. Websites and CRM. Viral Web viral and Web content. The renewal of direct marketing.</p> <p>COURSE 9. Evaluating a CRM approach. Performance indicators and CRM improvement.</p> <p>COURSE 10. Synthesis of the course. Principal points through examples.</p>				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		INTERNATIONAL MARKETING	UE 6 A M 2	Mr MITCHELL Simon
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: <b>SPRING</b>
20	-	Continuous Assessment	3	
<p>Student Learning Objectives:</p> <p>Description :</p> <ul style="list-style-type: none"> <li>- International marketing continues to grow in both importance and complexity.</li> <li>- Challenges and opportunities for companies include better targeting, enhanced creativity, new market horizons and results driven communication.</li> </ul> <p>Competences to be obtained :</p> <ul style="list-style-type: none"> <li>- The objective of this module is to give a better understanding of the challenges facing companies today on the international stage and to maximise the marketing and communication opportunity.</li> </ul> <p>Programme of the module :</p> <ul style="list-style-type: none"> <li>- To review the basic principles and choices for company marketing and communication.</li> <li>- To understand and develop marketing and communication strategy for international development.</li> <li>- To identify and use key elements in a marketing and communication plan.</li> <li>- To develop and design concepts for specific international situations and to identified targets.</li> </ul>				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		FINANCIAL ACCOUNTING	UE 6 A CF 3 b	Ms MATHOT Mericia
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: <b>SPRING</b>
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <p>All decisions in a business organization are made in accordance with how they will affect the organization's financial performance and future financial health. Financial Management involves investment decisions and financing decisions. Financial managers assess the potential risks and rewards associated with investment and financing decisions through the application of financial analysis.</p> <p>The objective of financial decision-making in a business is the maximization of the wealth of the owners.</p> <p>Course content:</p> <ul style="list-style-type: none"> <li>• Introduction to Finance and Financial Management</li> <li>• Finance and the Goals of the Firm- Agency Problems</li> <li>• The Legal Forms of Business- Finance and the Multinational Corporation Understanding Financial Statements</li> <li>• Measuring the company's profits and book value- Computing a company's taxes</li> <li>• Financial Statements and International Finance Evaluating a Firm's Financial Performance</li> <li>• Stockholders' Report- Financial Ratio Analysis Time Value of Money</li> <li>• Compound Interest and Future Value</li> <li>• Present Value</li> <li>• Annuities</li> </ul>				





BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		MICROFINANCE AND SOCIALE PERFORMANCE	UE 6 B CF 4 b	Information to come
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
20	-	Continuous Assessment	3	
<p>Student Learning Objectives:</p> <p>This course is an introduction to microfinance and social performance. It will provide background in these fields as well as an overview of the main stakeholders, tools and initiatives in the microfinance industry. It will highlight the need to balance financial and social performance not only for the welfare of customers but also for the sustainability of the microfinance institution.</p> <p>The course documents, exercise sheets, and the correction of the assessments are made available progressively on the ENT, under "Cours en ligne / Licence Droit – Economie – Gestion / L3 bilingue/ Introduction to microfinance and social performance.</p> <p>Chapter 1: introduction to microfinance and social performance</p> <ul style="list-style-type: none"> <li>- History and definitions</li> <li>- Main actors and stakeholders</li> <li>- Rating/Auditing/Information Services</li> </ul> <p>Chapter 2: Clients</p> <ul style="list-style-type: none"> <li>- Who are microfinance clients?</li> <li>- How do borrowers use microcredit loans?</li> <li>- How do savings services help poor people?</li> </ul> <p>Chapter 3: Microfinance providers</p> <ul style="list-style-type: none"> <li>- Governments</li> <li>- MFIs and FSPs</li> </ul> <p>Chapter 4: Impact and social performance</p> <ul style="list-style-type: none"> <li>- How does microfinance help the poor?</li> <li>- The double mission</li> <li>- Transparency</li> <li>- Assessing social performance</li> </ul> <p>Chapter 5: Issues and challenges</p> <ul style="list-style-type: none"> <li>- Mission drift</li> <li>- Predatory lenders</li> <li>- Financial vs social performance</li> </ul> <p>This course includes case studies, pairwork, presentations, exercises, videos and handouts.</p>				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		FINANCIAL MATHEMATICS	UE 6 A CF 5 b	Mr MANKAI Selim
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: <b>SPRING</b>
20	10	Continuous Assessment	3	
<p>Course Learning Objectives:</p> <ul style="list-style-type: none"> <li>• Given any two of interest rate, present value, or future value, calculate the third based on simple or compound interest.</li> <li>• Write the equation of value given a set of cash flows and an interest rate.</li> <li>• Given an annuity with level or non-level payments, immediate (or due), payable m-thly, (or payable continuously), and any three of present value, future value, interest rate, payment, and term calculate the remaining two items.</li> <li>• Given any four of term of loan, interest rate, payment amount, payment period, principal, calculate the remaining items. • Given any four of price, redemption value, yield rate, coupon rate, and term of bond, calculate the remaining item.</li> <li>• Calculate the current value of a set of cash flows.</li> <li>• Construct an investment portfolio to fully immunize a set of liability cash flows</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Chapter 1: Simple interest and simple discount</li> <li>• Chapter 2: Compound interest and Compound discount</li> <li>• Chapter 3: Annuities</li> <li>• Chapter 4: Investment decision</li> <li>• Chapter 5: Loan repayment</li> <li>• Chapter 6: Bond</li> </ul>				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		TOOLS OF INTERNATIONAL TRADE AND LOGISTICS	UE 6 A M 6 b	Mr HEELS Geoffrey
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
20	10	Continuous Assessment	3	
<p>Student Learning Outcomes:</p> <ul style="list-style-type: none"> <li>• Demonstrate an understanding of the incoterms and their importance in international trade</li> <li>• Understand the role of packing and the use of different load units in international trade</li> <li>• Choose an appropriate transport solution and evaluate the advantages and disadvantages of the different options</li> <li>• Show knowledge of the different insurance guarantees, policies and procedures for an insurance claim</li> <li>• Understand the role of customs, regimes, declarations and procedures</li> <li>• Appreciate the functions of the forwarding agent, how to choose a forwarding agent and work together</li> <li>• Calculate an export price and the cost price of imported products</li> <li>• Understand the different means and techniques of payment in international trade and use them effectively and appropriately</li> </ul> <p>Topic Outline:</p> <p>A bulleted list is a good way to display these topics as shown below:</p> <ul style="list-style-type: none"> <li>• Incoterms</li> <li>• Packing</li> <li>• Carriage of goods</li> <li>• Insurance</li> <li>• Customs</li> <li>• The forwarding agent</li> <li>• Export pricing</li> <li>• Means and techniques of international payments</li> </ul>				

BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		COMPUTING AND DIGITAL USES + DOING BUSINESS IN DIFFERENT CULTURES	UE 6 B 1 – EC1 – EC2	Information to come
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
10	20 + 15	Continuous Assessment	1,5+1,5	
<p>Student Learning Objectives:</p> <p>- <u>COMPUTING AND DIGITAL USES</u>: Tutorials 20h            This course is for anyone who wants to work with Excel on a regular basis, for self-taught learners with well-developed basic skills, who want to fill gaps in their knowledge and for anyone wanting to consolidate their knowledge of Excel.            In this Advanced excel program titled as "Computer training", students will learn the usage of Subtotals, pivot tables, and pivot Charts.            Apart from this, we will learn advanced excel and statistical functions. This Advanced Microsoft Excel training class is designed for students to gain the skills necessary to use pivot tables, audit and analyze worksheet data, utilize data tools, collaborate with others, and create and manage macros.            At the course end, we will also dedicate some time in learning basics of visual basic which will definitely help students in future.</p> <p>- <u>DOING BUSINESS IN DIFFERENT CULTURES</u>: Lectures 10h / Tutorials 15h            As the world increasingly becomes a global village with Multinationals spreading their areas of influence around the world, businessmen accordingly are being asked to negotiate with people whose culture makes them think and react in very different ways. Contracts can be signed or rejected on details that are a result of cultural differences.</p> <p>Student Learning Outcomes:</p> <ul style="list-style-type: none"> <li>• To understand the theories of intercultural differences and identify probable cultural pitfalls while doing business abroad</li> <li>• To be able to implement these theories to find solutions to specific problems in business negotiations</li> <li>• To introduce the students to the Asian culture that is very much in the economic and business news, namely India and China</li> </ul> <p>Course Structure:</p> <p>The course will be conducted with presentations, short lectures on theories, case studies and role plays, debates, and video and film analyses. Students will be required to participate actively and share personal experiences as well.</p> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Determinants of culture in regard to Management</li> <li>• Impact of culture on negotiations and communication (Business culture in Asia)</li> <li>• International Mergers and acquisitions</li> <li>• Culture and Corporate Strategy</li> </ul>				


BACHELOR 3 <sup>rd</sup> year in BUSINESS ADMINISTRATION		Course	Code	Teacher
		PROFESSIONAL PERSONAL PROJECT	UE 6 C 1 b	Mr PLA Jean-Pierre
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: <b>SPRING</b>
-	20	Continuous Assessment	3	
<p>Student Learning Objectives:</p> <p>Facilitating job and placement finding by:</p> <ul style="list-style-type: none"> <li>• Understanding an employer's need by an appropriate understanding of the job/placement requisites</li> <li>• Understanding how a C.V. should work</li> <li>• Understanding the workings of a cover letter</li> <li>• Understanding how to be successful in an interview</li> </ul> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>• Efficient job/placement search</li> <li>• A clear and well-conceived CV/ Resumé</li> <li>• An efficient Cover Letter</li> <li>• A successful job/placement interview</li> <li>• The magic circle: Job offer-CV-Cover Letter- Interview Understanding the workings of a cover letter</li> </ul>				


MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		PORTFOLIO MANAGEMENT	UE 4 EFR 1 a – EC2	Mr PIJOURLET Guillaume
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester:
20	9	Final Exam	3	SPRING
<p>Student Learning Objectives:</p> <ul style="list-style-type: none"> <li>• Measure the return and the risk of a portfolio</li> <li>• Understand the benefit of diversification</li> <li>• Know how to construct efficient portfolios</li> <li>• Know different methods to measure a portfolios' performance</li> <li>• Know how to apply different valuation models to evaluate stocks</li> </ul> <p>Topic Outline: Topics discussed during the course are :</p> <ul style="list-style-type: none"> <li>- Return &amp; Risk</li> <li>- Diversification</li> <li>- Portfolio optimization</li> <li>- Asset pricing models</li> <li>- Performance measures</li> <li>- Portfolio management strategies</li> <li>- Equity valuation</li> </ul>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		PRIVATE EQUITY	UE 4 EFR 2 a – EC2	Mr SAJJAD Ahmed
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
18	2	Continuous Assessment	2	
<p>Course Learning objectives:</p> <p>To know what Private Equity means,            To understand why firms merge,            To know the main forms of restructuring,            To learn the problem of corporate governance.</p> <p>Course content : (ventilation CM, TD, cas, jeux, autres et ventilation du volume horaire, documents mis à disposition des étudiants) - The seminar is divided into two parts: theory and practical knowledge of Private Equity with applications. The seminar will be conducted with PowerPoint slides and will involve some documents distributed throughout the seminar.</p> <p>This seminar provides an overview of Private Equity: forms, implications and consequences.</p> <p>First of all we develop the definition, the main characteristics and the world evolution. Then, we speak about the different forms of Private Equity (Mergers and Acquisitions, Going Private Transactions, Leveraged Buy Out, Public to Private, IPO...) with an international point of view (contrast between the USA and Europe...). Finally, we elaborate a method to measure the performance of these transactions with some applications.</p>				

MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		THEORY OF FINANCE	UE 4 EFR 2 a – EC3	Mr MARSAT Sylvain
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
21	-	Final Exam	2	
Course prerequisite:				
Elementary mathematics:		Basic statistics	Basics of finance	
o Solving simple linear equations,		o Probability distributions	o Compounding /discounting	
o Derivation of common functions,		o $E(X)$ , $\sigma(X)$ , $cov(X,Y)$	o Stock & bond valuation	
o Matrix product		o Simple linear regression		
o Using logs, exponential functions				
Student Learning Objectives:				
<ul style="list-style-type: none"> <li>• Develop in-depth knowledge of major finance theories, relying on the original research papers</li> <li>• Be able to understand concretely the tools derived from these theories in a portfolio management framework (efficiency frontier, beta...),</li> <li>• Develop further understanding on the postulates and limitations of these theories</li> </ul>				
Topic Outline:				
<ul style="list-style-type: none"> <li>• Chap. 1 - Efficient markets</li> <li>• Chap. 2 - Portfolio selection</li> <li>• Chap. 3 - Capital asset pricing</li> <li>• Chap. 4 - Stock Valuation</li> <li>• Chap. 5 - Behavioral finance</li> </ul>				



MASTER 2 <sup>nd</sup> Year in FINANCE – Accounting and Finance (AF)		Course	Code	Teacher
		BUSINESS ENGLISH	UE 4 AFG 1 a – EC3	Mr BARRETT Patrick
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: <b>SPRING</b>
10	10	Continuous Assessment	2	
<p>Course Learning objectives:</p> <p>General and Business English. We will work on the four skills in this class: listening comprehension and speaking; reading comprehension and writing.</p> <p>Topics (these can change):</p> <ul style="list-style-type: none"> <li>- Leading a discussion about a current news topic;</li> <li>- Preparation for the new TOEIC (2018);</li> <li>- Multiculturalism and Business;</li> <li>- Updating CVs and checking on covering letters throughout the semester;</li> <li>- TED Talk on Identity (the Danger of the Single Story).</li> </ul> <p>Assessment:</p> <ul style="list-style-type: none"> <li>- Oral mark for activity in which you lead a discussion about a current news topic.</li> <li>- Written mark for problem solving activity dealing with multiculturalism and business.</li> </ul> <p>Oral and written comprehension mark for mini TOEIC test.</p>				

Master 2 Direction Commerciale et International Business (DCIB)		Course	Code	Teacher
		KEY ACCOUNT MANAGEMENT	UE 6 6.2 KAM	Mr VENTURA Joaquim
Number of Hours Lectures:	Number of Hours Tutorials:	Type of Exam:	ECTS Number:	 Semester: SPRING
21	-	TO BE CONFIRMED	2	
<p>Student Learning Objectives:</p> <p>Students following this class should have knowledge of the fundamentals of sales and negotiation.</p> <p>As a key intermediary with the most important clients, the KAM has to develop partnerships and results on a long term view. For that purpose, students should be able to:</p> <ul style="list-style-type: none"> <li>- Select key accounts on valuable criteria</li> <li>- Develop strategies to engage long term partnerships</li> <li>- Organize team actions and manage a set of dedicated tools and processes</li> </ul> <p>Online and offline resources; Video analysis ; online quiz; lectures; case studies; group works</p> <p>Topic Outline:</p> <ul style="list-style-type: none"> <li>- KAM definition</li> <li>- KAM indicators, metrics, criteria</li> <li>- KA Selection</li> <li>- KAM Model &amp; processes</li> <li>- KAM Negotiation process</li> <li>- KAM Development</li> <li>- KA Manager: Role &amp; skills</li> </ul> <p>Bibliography:</p> <p>Herman, Le Bon, <i>Key Account Management</i>, Business Expert Press, 2015</p> <p>Woodburn, McDonald, <i>Key Account Management</i>, 3d Edition, Wiley, 2011</p>				