

# Bachelor Degree in International Management and Business Ethics

## FIRST YEAR PROGRAMME

### SEMESTER 1

#### **UE1 – Languages – 56 hours – 6 ECTS**

- LV1 English - 36 hours – 4 ECTS (English Master Class) – 24 hours; English tutorial class– 12 hours)
- LV2 to the choice: German, Spanish or French - 20 hours et 2 credits

#### **UE2 – Economy of the firm: Introduction to Business Accounting (in English and French) – 51 hours – 6 ECTS**

- Evolution of accounting
- Annual accounts: balance sheet, income statement, appendices
- Accounting principles
- Accounting organizational structure
  - Flows in the company
  - Flow accounting
- Customer cycle – sales
- Supplier cycle – purchases
- VAT
- Taxes
- Staff costs
- Liquidities
- Fixed assets
- Stock
- Inventory

#### **UE3 – Political economy (in English and French) – 51 hours – 6 ECTS**

The purpose of this course is twofold. On the one hand, we address the essential stages in the history of economic thought and, on the other hand, we build the theoretical and methodological bases of economic analysis.

History of economic thought:

- From Antiquity to Adam Smith
- The synthesis of the Middle Ages: scholasticism
- Mercantilism: rebirth of the State and Political Economy
- Adam Smith and the classical school
- Economic thought in the 19th century: the development of liberal thought and reactions
- Economic Thinking in the 20th Century

Introduction to economic analysis:

- Basic concepts
- The law of diminishing marginal utility
- Demand, Supply, Arbitrage
- Production
- Exchange and the division of labor
- Money and monetary prices
- The origin and nature of interest rates

#### **UE4 – Applied mathematics in the economy and in the management (in English and French) – 36 hours – 4 ECTS**

This UE aims at bringing to the student the basic knowledge in linear algebra and in analysis of the functions until the integral calculus. The applications are turned to the economy and the management.

- Introduction at EXCEL and mathematics
- Affine Functions

- Linear algebra: vectoral spaces in  $R^n$ ; elementary matrix calculation; inversion of matrices; linear systems; diagonalization
- Functions: continuity / limits
- Diverted primitives
- Logarithmic and exponential Functions
- Trigonometric functions
- Integral calculus: primitive and complete; calculation has a practice; integration by parts; change of variables; average value; series and volumes; complete works on closed and limited interval

#### **UE5 – Principles of management – 51 hours – 6 ECTS**

This UE aims at proposing to the students a global view on the evolution of the theories of the management, on the managerial skills, the processes of decision and the methods of resolution of problems.

At the end of the course students can understand operations of market-oriented companies. Students can manage activities of market-oriented companies by defining strategic framework by analysing competition and market segments; students are also able to manage and control operating processes.

- Introduction
- Managing in organisations
- Models of management
- Organisation cultures and contexts
- Managing internationally
- Corporate responsibility

#### **UE6 – Introduction to computer sciences (in English and French) – 18 hours – 2 ECTS**

This UE aims at presenting to the student the main concepts and the applications of the computing and the electronic office.

- Introduction to Word: PAO1 and PAO2
- Work on Word, Excel et Power Point

## **SEMESTER 2**

#### **UE7 – Languages – 56 hours – 6 ECTS**

- LV1 English - 36 hours – 4 ECTS (English Master Class– 24 hours; English tutorial class – 12 hours)
- LV2 to the choice: German, Spanish or French - 20 hours et 2 credits

#### **UE8 – Ethics – 51 hours – 6 ECTS**

This teaching unit offers an introduction to ethics and academic work methods. The method class takes place during the first semester in order to set the foundations for the second semester's ethics class (42 hours).

The method class (9 hours) will cover:

- Reading and understanding philosophical texts
- Writing an abstract and taking notes
- Doing research and quoting sources properly
- Writing essays, formatting for academic purposes, writing a table of content
- Planning and organizing my studies and workload and review for exams

During the ethics class, students will study classical and contemporary texts, focusing on themes linked to anthropology, human life and the business world. The tutored hours will focus on case studies and the preparation of a group project in ethics illustrated by a cinematographic work, preferably tackling business ethics issues.

- Introduction to Ethics
- Ethics in the Antiquity
- Introduction to the ethics of the oriental world
- The impact of Christianity on the reflection in ethics
- The change of paradigm: deontology and utilitarianism
- Liberalism and ethics
- The revival of virtue ethics
- Selected problems in the field of ethics: academic work issues, contemporary ethical issues, business ethics

Authors studied include: Plato, Aristotle, Confucius, St Thomas, Locke, Hume, Rousseau, Bentham, JS Mill, Marx, Tocqueville, Rawls, Nozick, Hayek and Naughton.

#### **UE9 – Statistics for the economy and the management – 36 hours – 4 ECTS**

The main objectives of this EU are to acquire basic knowledge in descriptive statistics and in probability. The applications are bound to the economy and to the management.

- Introduction

- Descriptive Statistics: descriptive univariate statistics
- Descriptive Statistics: descriptive bi variate statistics and chronological series
- Probabilities: Definitions; conditioning; independence; random variables; laws of discrete probabilities; binomial law; Law of Poisson
- Normal law

#### **UE10 – Management of information system – 36 hours – 6 ECTS**

This EU aims at bringing to the students the knowledge of the main IT applications used in companies.

- Introduction
- Internet and the company
- Telecommunications; Information networks and development of the e-business
- Ethical and social Problems linked to the increasing role of information systems
- Conception and applications in the information systems of companies
- The audit of information systems
- The e-commerce

#### **UE11 – Corporate culture (in English and French) – 51 hours – 6 ECTS**

The purpose of this EU is to present the fundamental notions of the corporate culture.

- Introduction
- The determiners of the corporate culture: the history, the ethical value systems and the strategies adopted before by the company
- The role of the symbols, the faiths, the rites and the myths of the company
- The corporate culture and its impact on the performances of the company
- The corporate culture: ways and means of its transformation
- Identity and image of the company
- The Project of the company

#### **UE12 – Computer science for management (in English and French) – 18 hours – 2 ECTS**

The purpose of this EU is to present to the student the main computing tools used for the management of the company.

- Introduction
- The e-business
- CRM – Customer Relationship management
- Supply Chain Management
- ERP
- Knowledge Management
- Management of Human Resources

## **SECOND YEAR PROGRAMME**

### **SEMESTER 3**

#### **UE1 – Philosophy – 51 hours – 4 ECTS**

The goal of this UE is to enable students to deepen their general religious and philosophical knowledge.

##### 1. Philosophy – 33 hours:

- Introduction
- How would you characterize the differences between French and English philosophy?
- Contemporary problems in philosophy - AJ Ayer
- Thomas S Kuhn - The structure of scientific revolutions
- Peter Winch - The idea of a social science and its relationship to philosophy
- Simone Weil - The need for roots
- Philosophy and literature: Germinal –Zola
- Gender: Judith Butler
- Philosophy of economics- comparative cultural perspectives 1
- Philosophy of economics- comparative cultural perspectives 2

##### 2. Introduction to Logic – 18 hours:

- Introduction
- Types of logical fallacies

### **UE2 – Accounting Principles (in English and French) – 51 hours – 6 ECTS**

The purpose of this EU is to bring to the students the basic notions of the general accounting.

- Evolution of accounting
- Annual accounts: balance sheet, income statement, appendices
- Accounting principles
- Accounting organizational structure
  - Flows in the company
  - Flow accounting
- Customer cycle – sales
- Supplier cycle – purchases
- VAT
- Taxes
- Staff costs
- Liquidities
- Fixed assets
- Stock
- Inventory

### **UE3 – Mathematics for the economy and management – 36 hours – 4 ECTS**

This UE aims to enable students to deepen their knowledge in mathematics (functions of several variables, optimisation, multiple integrals) and in statistics (Pearson criterion, Student t-test, sample distributions etc.).

#### Mathematics – 18 hours:

- Introduction
- Power series
- Differential linear equations
- Functions of several variables
- Optimisation: optimisation without constraint and optimisation under constraint
- Multiple integrals

#### Statistics - 18 hours

- Introduction
- The relation between the law of normal distribution, binormal distribution and Poisson distribution
- Pearson criterion
- Student t-test
- Sample distribution: random distributions and discrete distributions
- Estimation
- Hypothesis testing

### **UE4 – Principles of microeconomics – 51 hours – 6 ECTS**

The objective of this UE is to enable students to understand the main concepts and the tools of the micro-economic analysis.

- Introduction
- Supply, demand, and elasticity
- Consumer choice and consumer prices
- Optimal consumption rule vs. law of consumer action
- Speculation and the price system
- Basics of production
- The rate of interest and production
- Production, cost curves, capitalisation of value
- The firm and the changing economy
- The economics of location, exchange rates, and monopoly
- Externalities, public goods, and welfare economics

### **UE5 – Languages – 56 hours – 6 ECTS**

This EU contains the apprenticeship of 2 living languages:

- LV1 English - 36 hours – 4 ECTS (English formal courses – 24 hours; English Tutorial classes – 12 hours)
- LV2: German, Spanish or French - 20 hours and 2 credits

### **UE6 – Law and Professional Project – 36 hours – 4 ECTS**

It includes a course on trade law and on office automation training.

### Trade law – 18 hours – 2 ECTS

- Introduction
- The conception objectives of the commercial law: commercial acts
- The subjective conception of the commercial law the storekeeper
- The notion of business and the operations bound to its activity
- The protection of the business

### Professional Project – 18 hours – 2 ECTS

This course enables students to develop their professional and personal projects (PPPE) and to discover the business world.

- Introduction to current jobs market
- Going to the jobs market. Yourself as a project. Yourself as a product
- How to read a job description.
- The CV. The structure of the motivation letter.
- Choose a job offer
- "Job fair"
- Interviews, candidates' selection, job offers.
- Rules and ethics of business behavior. E-mails, appointments, business meetings.

## **SEMESTER 4**

### **UE7 – Principles of Accounting II (in English and French) – 51 hours – 6 ECTS**

The purpose of this UE is to deepen the knowledge of the accounting system, the accounting transactions made by the company, the consolidation of the accounts and the role of the financial analysis in the management of companies:

- Controlling and justifying accounts
- Respecting legal obligations for closing accounts
- Closing investment operations
- Processing the closing of the creditor sales cycle
- Evaluating expenses and operating debt
- Evaluating investments at closing
- Creating the balance sheet and the income statement
- Adjustments and consolidations
- Leases and subsidies
- Currencies
- Analytical accounting

### **UE8 – Principles de macroeconomics – 51 hours – 6 ECTS**

This EU aims at bringing to the students a global approach of the concepts and the key tools of the macroeconomic analysis.

- Introduction
- Thinking like an economist
- Measuring a nation's income
- Measuring the cost of living
- Production and growth
- Saving, investment and the financial system
- The basic tools of finance
- Unemployment
- The monetary system
- Money growth and inflation
- The aggregate demand and aggregate supply framework
- The influence of monetary and fiscal policies on aggregate demand

### **UE9 – Principles of Marketing – 51 hours – 6 ECTS**

This course introduces students to the fundamental principles of marketing and marketing management.

The approach taken in this course will enable students to gain a broad understanding of the theoretical and practical issues surrounding marketing decision making.

- General introduction
- An overview of marketing history and theory
- The marketing environment
- Consumer behavior
- Organisational buyer behavior
- Market segmentation, targeting and positioning

- Customer relationship marketing (CRM)
- Branding and product development
- Product innovation and the life-cycle approach.
- Promotion
- Pricing
- Distribution

#### **UE10 – Intercultural and ethical management of the affairs – 36 hours – 4 ECTS**

This EU proposes to the students an approach linking the practice of the intercultural management and the ethics of the business.

- Introduction
- The theoretical frame of the intercultural management
- The intercultural management in practice: comparative analysis of the Anglo-Saxon, Germanic, Latin, Arab-Muslim, Indian cultural areas and quibbles
- The ethics of the affairs: foundations and practices
- Interculturality and ethics of the business(affairs): principles of analysis
- Interculturality and ethics of the business(affairs): case studies
- Interculturality and ethics of the business(affairs): a try(essay) of prospective

#### **UE11 – Languages – 56 hours – 6 ECTS**

- LV1 English - 36 hours – 4 ECTS (English formal courses – 24 hours; English Tutorial classes– 12 hours)
- LV2: German, Spanish or French - 20 hours and 2 credits (The students registered in L2 have to have already studied this language to the high school)

#### **UE12 – Computers science – 18 hours – 2 ECTS**

- Introduction. Does everyone need to understand technology?
- What everyone needs to know about technology in business and daily life:
  - Information wars
  - From big data to artificial intelligence
  - Product measurement and management by digital tools
- Technology and its implications for economy and people
- How technologies transform economies
- «Black Mirror» Where it all moves us?

## **THIRD YEAR PROGRAMME**

### **SEMESTER 5**

#### **UE1 – Catholic social teaching: an intercultural approach – 48 hours – 6 ECTS**

This unit offers a general introduction to the Catholic Social Teaching (CST) in its anthropological, ethical and philosophical foundations. The unit consists of 2 classes of 24 hours of 3 ECTS each.

##### 1. Catholic social teaching (CST): fundamental anthropology (In English and French) – 24 hours – 3 ECTS

After defining the concept of anthropology, the class will explore the history of the discipline and its spectrum. After a short review of the basics of Christian theology, we will discover the Christian anthropology and its implications in the political, social and economic fields. The issues of freedom and responsibility, the definition of human rights will be investigated from the standpoint of CST. The class will browse through various other anthropological theories in a historical perspective from antiquity (Plato and Aristotle), via the Middle Ages (Aquinas) and through Enlightenment philosophers (Rousseau, La Mettrie, Holbach) as well as Kant and Hume, and more contemporary thinkers (Churchland and Singer). Finally, themes such as transhumanism and other life and human dignity issues may be tackled.

- What is anthropology?
- History of anthropology
- The human nature in Antiquity
- The Christian anthropology: an integral ecology
- The mechanical vision of Man
- Life issues and human dignity
- The individual person and society - Transhumanism

##### 2. Catholic Social Teaching (CST): an approach to political, economic and social ethics – 24 hours – 3 ECTS

The course introduces Catholic Social Teaching (CST), its biblical foundations and its core texts from Rerum Novarum (Leo

XIII) up to Laudato Si (Francis). The principles and major themes of CST will be discussed, especially the aspects pertaining to the business world, politics and the economy. Students will read numerous excerpts from official documents (in particular the Compendium of Catholic Social Teaching and The Vocation of the Business Leader) as well as scientific articles. The aim is to link theory with managerial practices and interculturality. Students will conduct an individual research project on a question linking CST and business practice to encourage a theoretical reflection on business matters.

- Introduction
- Rights and Responsibilities
- History and authority of Catholic Social Teaching
- CST in the business and corporate world (in particular anthropology of work, wages and working conditions)
- The vocation of the business leader and the Christian entrepreneur
- Poverty, migration and globalization
- Promoting peace in the world

## **UE2 – Compared business law (in English and French) – 54 hours – 6 ECTS**

THE EU includes 3 courts: the one on the French law of companies (in French), the other one on the French and Anglo-Saxon compared business law (in English) and the last one on the European business law (in English).

### 1. Business Law (In French) - 18 hours – 2 ECTS

- Introduction
- The creation of societies
- Companies at unlimited risk
- The restructurings of companies
- The creation of the groups of companies

### 2. French and Anglo-Saxon compared business law - 18 hours – 2 ECTS

- Introduction
- The foundations of the French and Anglo-Saxon legal systems: civil code versus Common Law
- The organization of the jurisdictions of French and Anglo-Saxon affairs
- French Legal proceeding versus Law of Wrongs
- The contract law: comparison France/Anglo-Saxon Countries
- The jurisprudence on contracts and commercial disputes in the French business law and the Anglo-Saxon business law

### 3. European business law - 18 hours – 2 ECTS

- General Principles of the business law European
- The organization of the European business jurisdiction
- The European legal proceeding
- The European contract laws
- The European jurisprudence on contracts and commercial disputes

## **UE3 – International economics – 36 hours – 4 ECTS**

- Introduction to the world economy
- International economics institutions since WWII
- Comparative advantage and the gains from trade
- Other reasons to trade
- Tariffs and quotas
- Commercial policy
- International trade and labor and environmental standards
- Money and monetary integration

## **UE4 – Global finance: Management Accounting – 51 hours – 6 ECTS**

The aim of this course is to provide students with a solid theoretical background on the fundamental notions concerning management control and its impact on the life and development of companies, with multiple analyses of concrete cases.

- The role of the management controller within the organisation
- Introduction to basic terms and concepts
- The management control system in job-costing
- The management control system in process costing
- Cost allocation
- Inventory valuation methods
- The activity-based costing (ABC) approach

## **UE5 – Languages – 56 hours – 6 ECTS**

- LV1 English - 36 hours – 4 ECTS (English formal courses – 24 hours; English Tutorial classes– 12 hours)
- LV2: German, Spanish or French - 20 hours and 2 credits

### **UE6 – UCO electives (In French) – 18 hours – 2ECTS**

The students choose one of the numerous courses proposed by the UCO. The non-French-speaking students attend the class on "French culture and civilization". This EU contains the participation in a course of 18 hours corresponding to 2 ECTS.

## **SEMESTER 6**

### **UE7 Catholic social teaching: Complementary Approaches – 54 hours – 6 ECTS**

This unit addresses the complementary aspects of CST at a theoretical and practical level, over three different classes: "Money and the economy: a Christian perspective," "The ethical virtues in Christian thought" and "Entrepreneurship, leadership and decision making: a Christian approach".

#### 1. Money and the economy: a Christian perspective – 18 hours – 2 ECTS

This class presents the main monetary mechanisms, highlighting their implications from a Christian and ethical point of view. We will first analyze the general characteristics of the economic goods that serve as currencies. Then, we study in some detail monetary exchanges, respectively monetary prices, which will lead us to consider the causes of inflations and deflations. Next, we will examine state interventions in terms of their motivations, techniques and consequences. We will conclude by an analysis of the impact of money supply on overall production and economic culture. In the tutorials, we will study the thought of the first Christian theorists of money (Nicolas Oresme, St Thomas, Juan de Mariana) and other classic texts of monetary theory.

- The nature of money
- The monetary exchange
- Mechanisms of inflation and deflation
- Interventions of the state and money creation: techniques, motivations and consequences
- Monetary creation and ethical issues

#### 2. The ethics of virtues in Christian thought – 18 hours – 2 ECTS

This class is a general introduction to virtue ethics. Its objective is twofold: to familiarize students with the major texts dealing with the ethics of virtues in the scholastic tradition and to stimulate personal reflection on the virtues in Christian leadership (this includes a process of self-reflection and of envisioning one's future role as a business leader). The class starts by studying chapters from the Nicomachean Ethics (Aristotle), excerpts from the Confessions (St. Augustine) and the Summa Theologica (St. Thomas Aquinas). Other modern authors, mainly Anglo-Saxons, such as GEM Anscombe, A. McIntyre, Ph. Foot, J. Annas and R. Hursthouse, will be discussed. A detailed study of vices and virtues will follow, based on the excellent summary by A. Young DeKondyke stimulating a deeper sense of introspection and self-knowledge. The course ends with case studies illustrating the relations between Catholic Social Teaching, Business Ethics and Virtue Ethics.

- Aristotle: the search for happiness
- Vices and virtues: Christian ethics
- Alternatives to the ethics of virtues: deontology and utilitarianism
- Renewal of the ethics of virtues in the Anglo-Saxon world
- Ethics of virtues and (business) leadership
- Virtue ethics, business ethics and Catholic social teaching: case studies

#### 3. Entrepreneuriat, leadership and decision-making: a Christian approach – 18 hours – 2 ECTS

- The changing business world and the failure of the traditional management.
- Management models: principles of coordination and decision making, motivation and objective setting.
- The company of the future: changing the nature of work.
- From idea to project. Project based approach.
- Moneyball. The nature of entrepreneurship.
- Case study and peer-to-peer evaluation.

### **UE8 – Introduction to Operations and Supply Chain management – 48 hours – 6 ECTS**

The purpose of this course is to introduce the concepts, tools and approaches linked to the management of operations and supply chain. This introduction course is covering:

- Introduction to operations and supply chain management
- The role of operations and supply chain strategies
- Business process management
- Quality management
- Capacity management
- Purchasing/supply management

- Logistics management
- Inventory/stock management

### **Option International Management**

---

The purpose of this option is to bring to the students a set of special educations on the international management and the company.

#### **UE9 – The international environment of business – 51 hours – 6 ECTS**

- Introduction: globalization
- National differences in political economy
- Political economy and economic development
- Culture differences
- Ethics in international business
- Foreign direct investment
- The foreign exchange market
- The international monetary system and the global capital market

#### **UE10 – International Marketing – 36 hours – 4 ECTS**

The course is based on collaborative learning, because it fosters the development of critical thinking through discussion, clarification of ideas, and evaluation of others' ideas, which is crucial for designing robust global marketing programs. The course is a mixture of lectures and discussions in class as well as group exercises and presentations in class. Real world examples and cases are used to illustrate international marketing concepts.

- Global marketing in the firm
- Initiation of internationalization
- Internationalization theories
- Global marketing research
- The political and economic environment
- The sociocultural environment
- The international market selection process

#### **UE11 – International strategic management of the company – 51 hours – 6 ECTS**

The purpose of this EU is to present to the students a global view(sight) of the concepts, the tools and steps(initiatives) of the international strategic management of the company.

- Introduction
- The tools of the strategic analysis
- The strategic decisions
- The corporate strategy
- The business strategy
- The implementation of the international strategy; ethical aspects
- The evaluation of the results

### **Option International Finance**

---

The purpose of this option is to bring to the students the concepts and the tools of understanding of the international finance of company.

#### **UE9 – Financial analysis – 54 hours – 6 ECTS**

The objective of this course is to give students a solid background of fundamental notions behind financial statements, the links between them, financial analysis (including ratios). These concepts will be studied from both French and Anglo-Saxon accounting principles. Students will also learn to appraise business investments in order to know how to judge business projects (including ranking them from a financial perspective).

It comes after general accounting (which is not mandatory but a nice-to-have) and stops before cost of capital, LBO... which will be studied in master degree.

The course is covering:

- income statements
- balance sheet (including accounting, economical and patrimonial presentations)
- cash-flow (direct and indirect)
- financial analysis with main ratios
- time value of money
- sound and reliable decision-making tools in project valuation

### **UE10 – Advanced Management Accounting – Compared International tax systems – 36 hours – 4 ECTS**

The objective of this course is to give students an advanced knowledge in management accounting, enabling detailed analysis of business performance as well as support for decision-making to business managers. The course is covering:

- customer profitability
- management by objectives
- variance management levels 1 and 2 (volume effect, price-mix effect)
- variance management level 3 (price effect, performance effect)
- stock valuation including variances

### **UE11 – Accounting in French and Anglo-Saxon companies – 51 hours – 6 ECTS**

This EU aims at analysing in a comparative way the French and Anglo-Saxon approaches to corporate accounting.

- Introduction
- The basic principles of the corporate accounting French and Anglo-Saxon
- The constitution of companies
- The affectation of the result
- The increase of the capital
- The industrial and commercial profits
- The income taxes
- The corporate tax