

**PROGRAM: INTERNATIONAL PUBLIC ACCOUNTING**

<b>Course name:</b> <b>Financial Accounting I</b>	<b>Course ID:</b> <b>CB400</b>
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**Location in curricular map:** First semester.

**Course Characteristics:**  
This course deals with the fundamental basis to know how to use the financial information of economic entities, analyzing all accounting aspects, its legal basis and all relative to the accounting process and record systems, supported by the computer as a valuable tool in the information process and to conclude by making formal Financial Statements that correctly reflect the financial position as well as operation's results.

**General Learning Objectives:**  
At the end of this course the student is expected to:  
**Know and understand** the basic aspects of accounting, its terminology as well the generally accepted accounting principles.  
**Apply** knowledge to the record systems, merchandise control systems, the process of making formal Financial Statements, like a Balance Sheet and Income Statement.  
**Build** accounting skills that can be applied to a practical problem, from operation records, entries, general ledger, settlements, closings and the presentation of financial statements.

<b>Contents:</b>	
1. Introduction, <b>set up</b> and General Concepts	
1.1. Course Introduction. <b>Set Up</b> and antecedents of accounting	
1.2. Basic Definitions	
1.3. Objectives	
1.4. Application Environment	
1.5. Types of Accounting	6
1.6. Legal Basis of Accounting	
<b>2. Generally Accepted Accounting Principles</b>	
2.1. Definition	
2.2. Basic Structure of financial accounting	
2.3. Analysis of accounting principles	6
2.4. The Accounting Theory	
2.5. Applications	
<b>3. Financial Structure</b>	
3.1. Study of assets	
3.2. Study of liabilities	
3.3. Study of capital	
3.4. Applications	10
<b>4. Financial Statements</b>	
4.1. Concept and Characteristics	
4.2. Balance Sheet	
4.3. Income Statement	
4.4. Other financial statements	10
4.5. Applications	
<b>5. General study of accounts</b>	
5.1. Concept	
5.2. Parts	
5.3. Movements and balances	
5.4. Applications	10
<b>6. Merchandise Sale and Purchase Operation Records</b>	
6.1. Analytical process	
6.2. Perpetual Inventory process	
6.3. Inventory valuation method	
6.4. Applications	10
<b>7. Worksheet</b>	
7.1. Use of columns	
7.2. Entries settlement	
7.3. Making Financial Statements	
7.4 Note to financial statements	12
7.5 Applications	

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

- (1) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (2) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (3) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	Financial Accounting	Gerardo Guajardo Cantú	McGraw - Hill	2003
2	Reference	Generally Accepted Accounting Principles	Instituto Mexicano de Contadores Públicos	IMCP	2003
3	Reference	Accounting Principles	Javier Romero López	McGraw Hill	2001



### Course Program

<b>Course:</b> <b>Administration</b>	<b>Course ID:</b> <b>AD400</b>
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**Location in curricular map:** First semester.

#### **Course characteristics:**

Study of the organizations, their administration and evolution, the social and ethical responsibility of companies and businessmen. Understanding of the different functions of any organization –production, human resources, marketing, accounting and finances- as well as the different stages of the administration process –planning, organization, integration, direction and control, to facilitate the optimization of material, human, physic and financial resources involved in administration.

#### **General learning objectives:**

At the end of the course, the student is expected to:

**Know and apply** the administration process stages and the functional areas of the company through the use of exercises and cases.

**Design** organization manual, policy manual, organizational chart, personnel direction and integration systems, motivation plan, algorithms for the solution of problems of the numerical type and character managing.

**Build** the Business Plan for a company or project using the acquired knowledge.

<p><b>Contents:</b></p> <p>1. The company and administration</p> <p>1.1. Concept, evolution. Manager and organizations. The role of a manager.</p> <p>1.2. External environment.</p> <p>1.3. Social and ethical responsibility</p> <p>1.4. Development of administrative thinking</p> <p>1.5. Decision taking</p> <p>1.6. Application cases.</p> <p><b>2. Planning</b></p> <p>2.1. Foundations of planning.</p> <p>2.2. Strategic planning and administration</p> <p>2.3. International administrative</p> <p>2.4. Planning tools and techniques</p> <p>2.5. Application cases</p> <p><b>3. Personnel organization and integration</b></p> <p>3.1. Structure of the organization</p> <p>3.2 Human resources administration</p> <p>3.3. Administration of change and innovation.</p> <p>3.4. Organization with response capability</p> <p>3.5. Administration of diverse work force</p> <p>3.6. Application cases</p> <p><b>4. Management</b></p> <p>4.1. Foundations of behavior</p> <p>4.2. Informal organization, groups and team work</p> <p>4.3. Motivation</p> <p>4.4. Communication</p> <p>4.5. Leadership</p> <p>4.6. Application cases.</p> <p><b>5. Control</b></p> <p>5.1. Foundations of control</p> <p>5.2. Administration of operations</p> <p>5.3. Control tools and techniques</p> <p>5.4. Managerial control</p> <p>5.5. Administration of technology and innovation</p> <p>5.6. World class future</p> <p>5.7. Application cases</p> <p><b>6. Functional areas of the company.</b></p> <p>6.1. The function of accounting</p> <p>6.2. Financial function</p> <p>6.3. The function of production</p> <p>6.4. The function of marketing</p> <p>6.5. The function of human resources</p> <p>6.7. Application cases</p>	<p>6</p> <p>12</p> <p>14</p> <p>12</p> <p>10</p> <p>10</p>
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### Assessment criteria and procedures:

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	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text1	Administration	Thomas S. Baterman, Scott A. Snell	McGraw Hill	1999
2	Reference	Administration	Stephen P. Robbins, Mary Coulter	Prentice Hall	2000
3	Reference	Administration	Harold Koontz – Heinz Wehrich	McGraw Hill	1999





### Course program

<b>Course:</b> <b>Private Law</b>	<b>Course ID:</b> <b>DE400</b>
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**Location in curricular map:** First semester.

#### **Course characteristics:**

Basic course in the study of law, its importance, its rules, its sources covering all the regulating aspects of the most relevant events of human life and the legal regulation of the commercial activity individually or in the social company.

#### **General learning objectives:**

At the end of the course, the student is expected to:

**Know and apply** the norms that regulate law and the different duties and obligations that emerge from family law, as well as the commercial and legal acts of private law, credit titles and the different types of societies.

**Design** a finance corporation from the legal point of view.

**Elaborate** commercial contracts, the necessary documentation to register a trademark: an assembly of finance corporation, bill of exchange, IOU and checks.

<p><b>Contents:</b></p> <p>1. Introduction. Set up.</p> <p>1.1. Course set up</p> <p>1.2. Introduction to law</p> <p>1.3. Law sources</p> <p>1.4. Constitutional organization. The Mexican State.</p> <p>1.5. Generalities of administrative law</p> <p>1.5. Cases and applications</p> <p><b>2. Normative aspects of events of human life</b></p> <p>2.1. Personal rights</p> <p>2.2. Generalities of Family Law</p> <p>2.3. Real Estate and Property Law</p> <p>2.4. Civil contracts</p> <p>2.5. Cases and applications</p> <p><b>3. Commercial law I</b></p> <p>3.1. Antecedents and concepts. Sources of commercial law.</p> <p>3.2 Concept and classification of commerce acts.</p> <p>3.3. Traders, individuals and companies</p> <p>3.4. Commerce dependent and independent auxiliaries</p> <p>3.5. Cases and applications</p> <p><b>4. Commercial law II</b></p> <p>4.1. Commercial negotiations. Commercial obligations</p> <p>4.2. Commercial contracts. Diverse commercial contracts.</p> <p>4.3. Finance corporations. Concepts, types, constitution.</p> <p>4.4. Credit title, to the holder, nominative, bill, IOU, check.</p> <p>4.5. Commercial obligations, emission and requirements</p> <p>4.5. Cases and applications</p> <p><b>5. Law of industrial property</b></p> <p>5.1. Patents, their procedure</p> <p>5.2. Patent and register invalidity and expiration</p> <p>5.3. Trademarks. Collective trademarks. Trademark register.</p> <p>5.4 Invalidity, expiration and cancelation of register.</p>	<p><b>12</b></p> <p><b>12</b></p> <p><b>12</b></p> <p><b>16</b></p> <p><b>12</b></p>
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**Bibliography**

	<b>T y p e</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	
1	Text 1	Introduction to Law	Francisco Peniche Bolio	Porrúa	2002
2	Reference	Commercial Law	Raúl Cervantes Ahumada	Porrúa	2002
3	Reference	Business Law. Topics of Private Law	Juan Rangel Charles. Roberto Sanromán Aranda	Thomson International	1995
4	Reference	Commercial Agenda	ISEF	ISEF	2004



## Course program

<b>Course:</b> <b>Advanced communication in Spanish</b>	<b>Course ID:</b> <b>CS400</b>
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**Location in curricular map:** First semester.

### **Course characteristics:**

This course mainly develops, as a workshop, the practice of the process that the planning of different writings and speeches imply, and the oral presentation before different audiences to inform, motivate and convince.

### **General learning objectives:**

At the end of the course, the student is expected to:

**Know and apply** skills regarding the ideal planning, structuring and writing of documents to communicate before an audience with a specific purpose. Structure through writing information from different reliable sources that support an oral presentation before a determined audience. Oral and bodily communication with informative, motivational and persuasive discourses.

**Design** oral presentations that reflect the process learned in the course.

**Construct** an individual public presentation using verbal and visual supports.

**Develop** an analysis scheme from cases, exercises and videos and other dynamic techniques that allow students to improve their communication skills.

<b>Contents:</b>	
<b>1. Introduction, set up and antecedents</b>	
1.1. The process of human communication	
1.2. Nature and purpose of the course	
1.3. Importance and usefulness of the course to college students	
1.4. Application video	
	<b>10</b>
<b>2. Speech creative planning</b>	
2.1. Specification of the objective.	
2.2. Selection of the topic	
2.3. Drafting and writing of the speech	
2.4. Role of the introduction and conclusion in a speech	
2.5. Application video	
	<b>14</b>
<b>3. Elaboration of speeches according to different purposes</b>	
3.1. Speech with information purposes	
3.2. Speech with motivational purposes	
3.3. Speech with persuasive purposes	
3.4. Application video	
<b>4. Support for the communicator and his speech</b>	
4.1. Verbal Supports	
4.2. Visual Supports	
4.3. Visual Communication	
4.4. Application Video	
	<b>14</b>
	<b>14</b>
<b>5. Good communicator characteristics</b>	
5.1. Credibility	
5.2. Honesty	
5.3. Knowing how to listen	
5.4. Improvisation	
5.5. Persuasion ethics	
5.6. Application case.	
	<b>12</b>

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### Bibliography

	Type	Title	Author	Publisher	
1	Text	Communicate!	Rudolph F. Verderber	Thomson	1999
2	Reference	Oral Communication the Art, the Science of Public Speaking	Hielen McEntee de Madero	Alambra Mexicana	1992
3	Reference	Non-verbal Communication	Mark Knapp L.	Paidós	1997





### Course program

<b>Course:</b> <b>Globalization and economic development</b>	<b>Course ID:</b> <b>EC400</b>
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**Location in the curricular map:** First semester

#### **Course characteristics:**

In this course students will be introduced to the study of Globalization in its theoretical foundations as well as in the essential condition for its development, such as: economic growth, free international trade, the short term capital movement, direct foreign investment, the migrating phenomena, the development of communication technologies and their cultural effect among others.

Students will judge the advantages and disadvantages of globalization, distinguishing the different forms that it takes. As part of the learning activities of the course students will carry on **application projects** through field research, knowledge application, problem identification, methodology development, creativity and input of ideas. The topics to consider will be the following:

- The importance of capital international flows for development (wealth and serious crisis)
- Commercial liberalization (beneficial or crisis provoking?)
- Does globalization reduce real salaries and provoke the loss of jobs?
- How are the capitals, services and merchandise international movements counted?
- Technology changes that technology reflects.
- The aptitude of national economies to generate competitive advantages.

**General learning objectives:**

At the end of the course the student is expected to:

**Know:**

What globalization is. The role of commercial liberalization these days. What sustainable development is. How it affects the development of communication technologies and what its cultural effect is. What is understood by international free trade and direct foreign investment.

**Understand:**

The advantages and disadvantages of globalization. Which the key economic variables are. How a country can reach a sustainable development. The role of cultural differences.

Apply their knowledge about globalization and sustainable development in analysis cases, economic politics discussions and the elaboration of the course application project.

**Develop** their ability to work in teams in a responsible and organized way.

**Contents:**

**1. Globalization.**

- 1.1. Globalization before the XX Century.
- 1.2. Globalization during the XX Century.
- 1.3. Globalization in the XX Century.
- 1.4. Defining Globalization.
- 1.5. Real and virtual Globalization.

**10**

**2. Who regulates Globalization?**

- 2.1. Regulating Institutions of International Trade.
- 2.2. International Monetary Fund (IMF).
- 2.3. The Gold Standard System.
- 2.4. The Currency Markets.
- 2.5. The Balance of Payments.
- 2.6. The position of international investment (financial rules).
- 2.7. Barriers to International Trade.
- 2.8. Pareto Movements.

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**3. Economic development and growth.**

- 3.1. The frontier of production possibilities.
- 3.2. The classic theories of growth.
- 3.3. The modern theories of growth.
- 3.4. The Harrod-Domar model.
- 3.5. The Solow model.
- 3.6. The limits of growth.
- 3.7. Concepts of economic convergence.
- 3.8. The theory of dependency.

**10**

**4. Globalization and poverty.**

<p>4.1. Globalization and Knowledge  4.2. University and Globalization.  4.3. The World of Poverty.  4.4. The Vicious Circle of underdevelopment.</p> <p><b>5. Cultural Globalization.</b>  5.1. Culture and Development  5.2. Globalization in tourism  5.3. Globalization and its effects in migrating movements  5.4. Demographics and Development  5.5. The Effects of globalization on women’s role and children’s right in the most traditional societies.  5.5 The role of the United States in Globalization.</p> <p><b>6. Globalization: Growth and Development (study cases).</b>  6.1 Savings, Productivity and Structured Growth.  Study Case: Singapore.  6.2. Gradual Transaction from a planned economy.  Study case: China.  6.3. Substitution of Imports.  Study case: India  6.4 Chile’s Economic Miracle and its political dependence on transnational companies.  Study Case: Chile  6.5 A new American Century? Iraq and the disguised war between the Dollar and the Euro.  Study Case.  6.4.About the origin, the use and content of the sustainable term.  Study Case  6.5 The social movements in the globalization era.  Study Case  6.6 “Globalization, Empire or Imperialism? A contemporary Debate”  Study Case  6.7 “The Argentinean politic system crisis in a globalized context and one of its consequences: urban poverty”  Study Case  6.8 “Politic Economy of Capitalist Globalization”  Study Case</p>	<p><b>10</b></p> <p><b>10</b></p> <p><b>13</b></p>

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### Bibliography

	Type	Title	Author	Publisher	
1	Text	Globalization: A Very Short Introduction (Very Short Introductions)	Manfred B. Steger	Oxford University Press	2003
2	Reference	Globalization & Growth: Case Studies in National Economic Strategies	Richard H. K. Vietor	South-Western College/West	2004
3	Reference	International Economics: Theory & Policy	Paul Krugman y Maurice Obstfeld	Addison-Wesley	1998



### Course program

<b>Course:</b> <b>Financial Accounting II</b>	<b>Course ID:</b> <b>CB401</b>
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**Location in curricular map:** Second semester.

#### **Course characteristics:**

To apply the specific rules in the record of operations concerning to the corresponding headings that conform the asset, liability and capital and other special items, in order to have a more appropriate presentation of the Financial Situation and Income Statements.

#### **General learning objectives:**

At the end of the course the student is expected to:

**Know and apply** the general accepted accounting principles, such as the particular valuation rules of the current and frozen assets, liability and capital.

**Design** record systems for sales operations in installments, foreign currency treatment and leasing.

**Construct** an accounting system to solve specific problems.

<p><b>Content:</b></p> <p>1. Valuation and Presentation of the Asset's Information</p> <p>1.1. Valuation Concepts.</p> <p>1.2. Record, Valuation, presentation of the asset and temporary investments.</p> <p>1.3. Record, valuation and presentation of bills and documents receivable.</p> <p>1.4. Record, valuation and presentation of inventories</p> <p>1.5. Record, valuation and presentation of properties, plant and equipment.</p> <p>1.6. Record, valuation and presentation of intangible assets</p> <p>1.7. Exercises and application cases</p>	<p><b>25</b></p>
<p><b>2. Valuation and Presentation of the information of the Liability and Capital</b></p> <p>2.1. Record, Valuation and presentation of bills receivable.</p> <p>2.2. Record, Valuation and presentation of long-term accounts payable.</p> <p>2.3. Record, Valuation and presentation of the countable capital.</p> <p>2.4. Exercises and application cases</p>	<p><b>25</b></p>
<p><b>3. Exceptional Items.</b></p> <p>3.1. Record and presentation of order accounts.</p> <p>3.2 Accounting study of hire-purchase operations</p> <p>3.3. Accounting study of lease operations</p> <p>3.4. Accounting treatment of operations in foreign currency.</p> <p>3.5. Exercises and application cases</p>	<p><b>14</b></p>

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2	Reference	Accounting Practice	Jesús Mario González y Julio César Lozano	Graphics	2004
3	Reference	Generally Accepted Accounting Principles	Instituto Mexicano de Contadores Públicos	IMCP	2003



**Course Program:**

<b>Course:</b> <b>Mathematics</b>	<b>Course ID:</b> <b>MA400</b>
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**Location in curricular map:** Second semester

**Course characteristics:**

This course is offered to all the students of Business, Administration or Engineering with the aim of providing basic mathematics that allows them to take the subsequent mathematics courses or the ones pertaining to the axis of their professional formation.

This course covers the concepts of logic mathematics, mathematical functions and matrix algebra in a practical way. Regardless of the chosen major, all engineering, administration and business students must have the ability to analyze, model, calculate and represent data and figures of the systems they are studying.

**General learning objectives:**

At the end of the course the student is expected to:

**Know and understand:**

The following concepts of logical mathematics: Proposition, truth tables, tautology, equivalency, fallacy, syllogism and inference laws.

The following concepts of mathematical functions: function, domain, and range of a function and how the mathematical functions are classified.

The following concepts of algebra: equation, inequality, matrix, matrix determinant, Gauss-Jordan method and cofactors method.

**Know:**

How to apply logical mathematics to analyze, synthesize and evaluate the logic consistence of written texts and oral expressions.

To sketch the behavior of a mathematical function and model the behavior of real phenomena through functions.

To solve linear equation systems through algebra and matrix methods.

To formulate and solve problems with linear equations systems

**To develop** their ability to work in teams in a responsible and organized way.

<p><b>Contents:</b></p> <p><b>1. Mathematical logic.</b></p> <p>1.1. Introduction and course set up.</p> <p>1.2. Propositional logic.</p> <p>1.3. Expressions of Language.</p> <p>1.4. Logical Connectives and truth tables.</p> <p>1.5. Formulas and truth tables.</p> <p>1.6. Equivalences, tautologies and fallacies.</p> <p>1.7. Inferential logic.</p> <p>1.8. Logical implication.</p> <p>1.9. Inference laws.</p> <p>1.10. Consistence of premises.</p> <p>1.11. Direct and indirect proof.</p> <p>1.12. Syllogism Analysis.</p>	<p><b>20</b></p>
<p><b>2. Mathematical functions.</b></p> <p>2.1. Basic concepts: Function, domain and range of a function.</p> <p>2.2. Types of mathematical functions.</p> <p>2.3. Linear functions.</p> <p>2.4. Polynomial functions.</p> <p>2.5. Rational functions.</p> <p>2.6. Power functions.</p> <p>2.7. Functions defined by sections.</p> <p>2.8. Logarithmic functions.</p> <p>2.9. Exponential functions.</p> <p>2.10. Trigonometrical functions.</p> <p>2.11. Application of mathematical functions.</p>	<p><b>20</b></p>
<p><b>3. Matrix algebra and systems of linear equations.</b></p> <p>3.1. Equation and equation systems.</p> <p>3.2 Systems of linear equations with two variables.</p> <p>3.3. Systems of inequalities.</p> <p>3.4. Systems of linear equations with more than two variables.</p> <p>3.5. Matrixes and matrix algebra.</p> <p>3.6. Inverse of a matrix.</p> <p>3.7. Determinant and properties of the determinant.</p> <p>3.8. Applications of the systems of equations and inequalities.</p>	<p><b>24</b></p>

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve and bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	Algebra and Trigonometry with Analytical Geometry	Earl W. Swokowski y Jeffery A. Cole	Thomson-Learning	2002
2	Reference	Introductory mathematical analysis for business, economics and life and social sciences	Ernest F. Haeussler, Richard S. Paul y Tech Laurel	Prentice-Hall	2001

3	Reference	Mathematical Analysis for Business, Economics and the Life and Social Sciences	Jagdish C. Arya y Robin W. Lardner	Pearson	1993
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**Course program**

<b>Course:</b> <b>Managerial Information System</b>	<b>Course ID:</b> <b>CC415</b>
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**Location in curricular map:** Second semester.

**Course characteristics:**  
 Course to strengthen the computer culture and the knowledge of the information systems as a means to achieve and organize information as a support in decision taking.

**General learning objectives**

At the end of the course the student is expected to:

**Know and apply** the components of a computer system, storage devices and commercial software and the superhighway of information.

**Design** presentations and algorithmic formulation of solutions to a problem.

**Construct** with the acquired tools with text processor, graphic presentations and sketches using spreadsheets, report generation using databases.

<p><b>Contents:</b></p> <p><b>1. Computers and antecedents</b>          1.1. History, evolution, generations and tendencies.          1.2. Hardware. Components, CPU, peripheral devices.          1.3. Hardware. Types of computers, computer networks          1.4. Software: operating system, file, database, applications.          1.5. Software: Computer Viruses, rights          1.6. Application case.</p> <p><b>2. Information superhighway</b>          2.1. Physical structure          2.2. E-mail          2.3. Web browsers, search engines          2.4. Newsgroups, Chats          2.5. Application cases</p> <p><b>3. Information systems</b>          3.1. Theory of information.</p>	<p><b>12</b></p> <p><b>16</b></p>
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<p>3.2. Characteristics of information.  3.3. Information systems  3.4. Elements of an information system  3.5. Life cycle of an information system  3.6. S I: Information flows based on computers for decision taking.  Administrative  3.7. Application cases.</p>	<p><b>14</b></p>
<p><b>4. Software</b>  4.1. Excel and applications.  4.2. Word and applications  4.3. Power Point and applications  4.4. Access and applications  4.5. Front page and applications  4.6. Flash and applications</p>	<p><b>22</b></p>

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve and bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Problem request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	Computing Essentials	Timothy J. O'Leary Linda I. O'Leary	McGraw Hill	1998
2	Reference	Computer Science Today	George Beekman	Addison Wesley Longman	1998

3	Reference	Computer Science, present and future	Donald H. Sander	McGraw Hill	1999
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### Course program

<b>Course:</b> <b>Economics</b>	<b>Course ID:</b> <b>EC401</b>
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**Location in curricular map:** Second semester.

#### **Course characteristics:**

In this course students will acquire basic knowledge in microeconomics and macroeconomics. During the first half of the course they will strengthen their theoretical foundations as well as the essential tools as markets, demand, supply, balance prices, elasticity, producing performance, consumer behavior, production and costs. The foundations of supply and demand and the way they interact to achieve the balance in a competitive market. Analyze the price policies and production in different market structures.

During the second half of the course students will acquire the knowledge of the historical and current events that Mexico and the rest of the world are experiencing.

Students will be able to understand the importance of production in their country and the impact it has on employment, salaries and consumer purchases. They will be able to apply the basic techniques of economic politics. Students will acquire knowledge about income circular flow, national accounts, and determiners of the national income. Economic growth and the cycles of economy, the measurement of economic activity, consumption and investment, the multiplying model, bank, currency and monetary policies, international finances.

This course is part of the curriculum of the majors in Public Accounting, Business Administration, Marketing Administration and International Business

### **General learning objectives:**

At the end of the course the student is expected to:

#### **Know and apply:**

The contributions of microeconomics and macroeconomics.

The laws of supply and demand: Benefits and harm doing.

Impact of GDP increase and decrease

Monopoly, oligopoly, monopolistic competence and perfect competence to choose where to commercialize a product and its cost.

The benefits GDP increase or decrease

The variables that intervene in the national accounting and the balance of payments.

#### **Understand:**

The reason and purpose of Economy

The difference between macroeconomics and microeconomics supply and demand

The functions of production.

The interpretation of the poverty and unemployment variables in countries

The input-output matrix.

#### **Perform:** activities to:

Identify the markets using the laws of supply and demand

Identify the components of the elasticities

Establish the price of goods and services sold in the market

Determine the national revenue

Identify the markets in the perfect and imperfect competence

Graph supply, demand, elasticity Change of the curve of demand by price and other factors in the market. Total revenue, marginal revenue, marginal cost, utility, curve of indifference.

Find the inflation of a country in a determined period of time.

Calculate the elasticity of the demand, the elasticity of the revenue of the demand; crossed elasticity; the price and quantity in balance; revenue, cost and marginal utility; marginal rate of substitution; revenue effect for changes in the price; Production that maximizes the utility.

<p><b>Content:</b></p> <p><b>1. Introduction to the economics course.</b></p> <p>1.1. Course set up.  1.2. Introduction to economics.  1.3. How to read charts.  1.4. Economic models and theories.  1.5. Concepts and basic techniques.  1.6. Supply, demand and the market.  1.7. Cases and application exercises</p>	<b>12</b>
<p><b>2. Supply, demand and the market of products.</b></p> <p>2.1. Elasticities and market adjustments.  2.2. The behavior of consumers and the market demand  2.3. Organization and behavior of companies.  2.4. Production and costs.  2.5. The offer in a competitive industry.  2.7. Cases and application exercises</p>	<b>12</b>
<p><b>3. The imperfection of the market and the intervention of the state.</b></p> <p>3.1. The imperfect competence: the monopoly.  3.2. The oligopoly and the monopolist competence.  3.3. Regulation of the economic activity.  3.4. The state and the problem of monopoly  3.5. Cases and application exercises.</p>	<b>14</b>
<p><b>4. The added demand and its determiners.</b></p> <p>4.1. Introduction to macroeconomics and the model of added supply and demand.  4.2. Basic macroeconomic indicators.  4.3. The determining of the national revenue.  4.4. The central bank and the monetary system.  4.5. The budget, fiscal policy and added demand.  4.6. Money and economy  4.6. Cases and application exercises</p>	<b>13</b>
<p><b>5. Added supply and economic growth.</b></p> <p>5.1. The added supply and level of prices  5.2. The adjustments of supply and demand movements: the economic cycle.  5.3. Unemployment.  5.4. The inflation problem  5.5. Money, deficit and inflation  5.6. Economic growth  5.7. Cases and application exercises</p>	<b>13</b>

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.



### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all the learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percent age
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve and bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exams.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	Economics	P. A. Samuelson, W. D. Nordhaus	McGraw Hill	2002
2	Reference	Microeconomics	Michael Parkin	Pearson	2002
3	Reference	Macroeconomics with application to México	P. A. Samuelson, W. D. Nordhaus L. Dieck, J. Salazar	McGraw Hill	2001
4	Reference	Macroeconomics	Michael Parkin	Pearson	2002



### Course program

<b>Course:</b> <b>Thinking skills development</b>	<b>Course ID:</b> <b>CS401</b>
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**Location in curricular map:** Second semester

#### **Course characteristics:**

The nature of this course is experienced-based and theoretical and attempts to power the students cognitive abilities through specific strategies that foster the development of critical and creative thinking in problem solving, so they experience direct repercussions in the performance of the different courses in their curriculum as well as in their daily life. This is a course that, because of its thematic and formative contents, is located in the first semester of all majors.

#### **General learning objectives:**

At the end of the course, the student is expected to:

Know and understand:

The concepts of intelligence, creativity, innovation, the basic functioning of the brain, divergent thinking, convergent thinking and emotional intelligence, as well as the thinking formal operations

#### **Know:**

How to elaborate self-diagnosis on each of the types of intelligence according to Gardner.

Elaborate a personal program to develop the components of emotional intelligence as mentioned by Goleman.

Elaborate and present an innovation project in teams.

Apply the creative process to problem solving.

**Develop** their ability to work in teams in a responsible and organized way.

<p><b>Content:</b></p> <p>1. Thinking and brain.</p> <p><b>1.1. Introduction and course set up.</b></p> <p>1.2. Historical antecedents of intelligence.</p> <p>1.3. Definitions of intelligence.</p> <p>1.4. Neurophysiology.</p>	<b>10</b>
<p><b>2. Types of intelligence.</b></p> <p>2.1. Brain hemispheres.</p> <p>2.2. Convergent thinking.</p> <p>2.3. Divergent thinking.</p> <p>2.4. Emotional intelligence.</p>	<b>10</b>
<p><b>3. Emotional intelligence.</b></p> <p>3.1. Factors according to Goleman:</p> <p>3.1.1. Self-consciousness.</p> <p>3.1.2. Self-control.</p> <p>3.1.3. Motivation.</p> <p>3.1.4. Empathy.</p> <p>3.2. Relationship management.</p>	<b>14</b>
<p><b>4. Convergent thinking.</b></p> <p>4.1. Instruments enrichment program.</p> <p>4.2. Organization (algorithmic thinking).</p> <p>4.3. Classifications.</p> <p>4.4. Numerical progressions and syllogisms</p>	<b>14</b>
<p><b>5. Divergent thinking.</b></p> <p>5.1. What is creativity?</p> <p>5.2. Where is my creativity?</p> <p>5.3. Everyday creativity.</p> <p>5.4. Advantages of being creative.</p> <p>5.5. Myths of creativity.</p> <p>5.6. Stages of the creative process</p> <p>5.7. Criteria for the assessment of creativity.</p> <p>5.8. Perception.</p> <p>5.9. Recovery of the creative power.</p>	<b>16</b>

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to reach the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all the learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve and bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	Intelligence Reframed: Multiple Intelligences for the 21st Century	Howard Gardner	Basic Books	2000
2	Reference	Six Thinking Hats	Edward De Bono	Ediciones Garnica	1999
3	Reference	Emotional Intelligence	Daniel P. Goleman	Bantam Books	1997



### Course program

<b>Course:</b> <b>Cultural appreciation I</b>	<b>Course ID:</b> <b>CS403</b>
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**Location in curricular map:** Second semester.

**Course characteristics:**

This course is orchestrated with the 2004 majors with the objective of presenting to students an integral vision of the history of art, the history of thinking and the history of culture so they can develop sensitivity towards artistic expressions.

This course is not designed to make students acquire or develop an artistic skill but to make them know and understand how art works, its impact on culture and society in general.

If this understanding of art is achieved, a sense of appreciation of art, thinking and culture in its diverse expressions can be developed helping professionals to acquire an integral formation and a more diverse and complete thinking structure.

**General learning objectives:**

At the end of the course the student is expected to:

**Know:**

The state of the art of culture (in a conceptual level)

The importance of culture in society.

The diverse stages of art development and its impact on society.

The diverse stages of thinking and ideas development.

**Identify:**

Culture as an inherent part in all social processes.

Art as an everyday expression of human life

Art as a cultural expression and communication act.

The context of knowledge generation and transmission.

Criteria for the appreciation of art beyond beauty, expression and balance.

**Develop:**

Ability of analysis of different cultural and artistic expressions in contemporary society.

Conceptual framework of knowledge development.

Sensitivity and appreciation of artistic expressions that motivate them to continue enjoying those modalities that interest them.

Conceptual framework of art and its expressions.

Their ability to communicate orally and through writing

**Contents:**

**1. Theory of culture**

1.1. Introduction and course set up

1.2. Towards a concept of culture

1.3. Culture and communication

1.4. Virtual culture and dynamic culture

1.5. Cultural rights in globalization

**12**

**2. History of thinking**

2.1. The awakening of men

2.2. From ancient times to the Middle Ages

2.3. From 1492 to XX Century

2.4. Postmodernism and the information era

**10**

**3. History of Art**

3.1. Classic and traditional

3.2 Ancient art

3.3. The Renaissance

3.4 Modern and Contemporary art.

**10**

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.
7. Visits to museums, galleries, exhibits and artistic representations



### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation manifested with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all the learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve and bibliographical or internet research.	45%
Problem Solving	Individual objective tests: Partial and final exam.	25%
Request of products	Application, documental or field research project and individual or group report of the project.	30%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	
1	Text	History of art: Slipcased	Anthony H. W. Y Janson Janson	Harry N Abrams	2001
2	Reference	Hybrid Cultures	Néstor García Canclini	Paidos	2000
3	Reference	Life and Death of Ideas: Brief History of Western Thinking	José María Valverde	Ariel	2003



<b>Course:</b> Financial Analysis	<b>Course ID</b> FZ400
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**Location in curricular map:** Third Semester

**Course characteristics:**  
To develop an understanding of the financial statements of the company to facilitate decision taking. Basic financial statements. Tools and areas of the financial analysis. Profitability. Liquidity. Gearing. Activity. Re-expressed financial statements.

**General learning objectives:**  
At the end of this course the student is expected to:  
**Know and apply** quantitative methods such as integral percentages, tendencies and simple reasons to analyze liquidity, profitability, work capital and operation risks of the financial structure.  
**Design** a condensed and explicit report of results of an exam of financial statements.  
**Construct** financial statements on the basis of generally accepted accounting principles, with valuation and presentation rules and their interpretation.  
**Develop** the elaboration of a statement of changes of the base financial situation cash flow with money application and origin to evaluate the administration of cash.  
**Elaborate** a certificate or inform to omit opinion of the financial statements.

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 Accounting theoretical basis of the financial information</b>	8
1. Generally Accepted Accounting Principles	
2. The evaluation rules	
3. Presentation rules	
<b>Unit 2 Foundations of the Financial Statements</b>	10
1. Financial Statements concept	
2. Financial Statements objective	
3. Classification and definition of the principal Financial Statements	
4. Brief study of Financial Situation Statement.	
5. Brief study of Income Statement	
6. Brief study of Production and Sales Statement	
<b>Unit 3 Foundation and Methodology of Financial Analysis</b>	8

1. Concept of Financial Analysis
2. Objectives of Financial Analysis
3. Limitations of the Financial Analysis
4. Measurements previous to the Financial Analysis

**Unit 4 Methods of Analysis**

1. Method of Tendencies
  2. Concept of method of tendencies
  3. Objectives of the analysis and interpretation
  4. Mechanics to determine the changes of increase and decrease
  5. Computer graphic elaboration to interpret changes
  6. Interpretation of increases and decreases detecting the most relevant changes and suggest recommendations
  7. Limitations of the method to emit an opinion.
  8. Cases and Application exercises
9. Method of integral percents
  10. Concept of integral percents or common size.
  11. Objectives of analysis and interpretation
  12. Mechanics to determine the integration of the entries in each classification of the financial statements
  13. Graphic elaboration of the composition of the financial statements inside the analysis process and objective interpretation
  14. Interpretation of the integral percentages detecting the most important entries of the Financial Statement.
  15. Cases an Application exercises
16. Method of financial ratios
  17. Concept of Financial Ratios and Standard Ratios
  18. Liquidity Ratios to evaluate solvency
  19. Debt Ratios to evaluate the degree of use of the extraneous resources in relation with the own resources and their corresponding risks.
  20. Activity ratios to evaluate the administration of accounts receivable an inventories
  21. Profitability ratios to analyze the utility margin, the productivity of assets, and the performance of the company and the shareholders.
  22. Du-Pont Method as a formula to evaluate the performance of the company
  23. Interpretation of the financial ratios: liquidity, activity, debt, performance, analysis of percentages and tendencies.
  24. Cases and Application exercises. Use of computer model.

**Unit 5 The Inform**

1. Concept
2. Content
3. Attributes of an inform presented to the administration or

management of the company 4. Elaboration and presentation of the inform <b>Unit 6 Statement of Changes of the Financial Situation [ECSF]</b> 1. Statement of changes of the Financial Situation concept 2. ECSF's objectives 3. Elements that form the ECSF 4. Basis for the elaboration of the ECSF 5. Application cases 6. Inflation effect in the ECSF	8           8
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**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

7. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
8. Case methods to apply and assess the scope and limitations of the course content.
9. Cooperative work outside the classroom to analyze cases and problem solving.
10. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
11. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
12. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

- (4) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (5) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (6) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

		Title	Author	Publisher	Year
1	Text 1	Analysis and Interpretation of Financial Statements	A. Perdomo Moreno	Thomson	2000
2	Text 2	Analysis and Interpretation of the Re-expressed Financial Information	Alberto García Mendoza	Continental	2001
3	Text 3	Accounting Principles	Javier Romero	McGraw Hill	2002

## Course Program

<b>Course:</b> Statistics	<b>Course ID</b> MA409
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**Location in curricular map:** Third Semester

### **Course Characteristics:**

Statistics provide the necessary tools to collect, treat and analyze relevant information that is required in all process of decision taking. With the support of computer systems, Statistics is no longer a field for specialists or high-budgeted companies.

This course covers a theoretical and practical formation and fosters the skills to organize and summarize data; it also teaches students to take decisions when there is a great amount of data, examining only a small part of it. It familiarizes students with the concept of variability.

To recognize statistics as a science in which the development and application of collection methods and techniques, the analysis and interpretation of quantitative data of a social research are conducted in a way that the reliability of the conclusions based on such data must be evaluated objectively by means of probabilistic laws.

### **General learning objectives:**

At the end of this course the student is expected to:

**Know and apply** the basic analysis tool for the continuous improvement of quality, the models of distribution of probability more common in real life problems and the SPSS tool, Excel and scientific calculator to process and analyze the information obtained through research.

**Design** random sampling for statistics inference. They will calculate the size of the sample to carry out statistic estimates about the medium and population proportion, they will estimate the medium and the population, the punctual and intervallic proportion. They will prove the medium statistic hypothesis and population proportion for big samples, as well as correlations of attributes in X<sup>2</sup> distribution.

**Construct** graphics, calculations and interpretation of central tendency and dispersion measurements.

**Develop** solutions to probabilistic problems applying rules and concepts of the probability theory and combinatorial analysis. Calculations and interpretations of central tendency and dispersion measurements. They will develop solutions to correlations between two variables to determine the correlation type and they will determine the regression equation to carry out predictions.

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 Statistics and Descriptive Statistics</b> <ol style="list-style-type: none"> <li>1. Definition of Statistics. Importance</li> <li>2. Divisions of statistics</li> <li>3. Types of variables and measurement levels</li> <li>4. Data collection.</li> <li>5. Graphic tools in statistics</li> <li>6. Construction of a distribution of frequency</li> <li>7. Histograms. Interpretation.</li> <li>8. Polygons of frequency.</li> <li>9. Other graphic presentations</li> <li>10. Measurements of Central Tendency. Interpretation</li> <li>11. Measurements of Dispersion. Interpretation</li> <li>12. The Normal: the most important distribution of probability.</li> </ol>	14
<b>Unit 2 Probability</b> <ol style="list-style-type: none"> <li>1. Concepts and Approaches of Probability</li> <li>2. Properties and rules of the Theory of Probability</li> <li>3. Conditional Probability and Independence</li> <li>4. Bayesian probability</li> <li>5. Combinatory analysis</li> </ol>	12
<b>Unit 3 Sampling and Sampling Distribution. Hypothesis Testing</b> <ol style="list-style-type: none"> <li>1. Sampling distribution <ol style="list-style-type: none"> <li>a. Sampling distribution of the medium</li> <li>b. Expected value and variance</li> <li>c. Discreet uniform distribution</li> <li>d. Binomial Distribution. Applications</li> <li>e. Poisson distribution. Applications.</li> <li>f. <math>X^2</math> distribution. Applications</li> </ol> </li> <li>2. Sampling <ol style="list-style-type: none"> <li>a. Sampling distribution of the medium</li> <li>b. Standard error of the medium</li> <li>c. Theorem of the Central Limit</li> <li>d. Estimation of the Population medium</li> <li>e. Interval of trust for the medium and the proportion</li> <li>f. Determination of the sample size.</li> </ol> </li> <li>3. Hypothesis Testing <ol style="list-style-type: none"> <li>a. Concept of Hypothesis</li> <li>b. Hypothesis testing in five steps</li> <li>c. Hypothesis testing for the medium and proportion</li> <li>d. Parametric and Non-parametric hypothesis testing.</li> </ol> </li> </ol>	16
<b>Unit 4 Analysis of Linear and Simple Correlation</b> <ol style="list-style-type: none"> <li>1. Conceptualization of the linear and simple correlation analysis</li> <li>2. The Diagram of Dispersion</li> <li>3. Determination and correlation coefficient</li> <li>4. The equation of regression and the predictions</li> </ol>	8
<b>Unit 5 The SPSS</b>	

<ol style="list-style-type: none"><li>1. Questionnaire design</li><li>2. Codification of variables in the SPSS</li><li>3. Information Processing</li><li>4. Data analysis and interpretation</li></ol>	14
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**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.



### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

- (7) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (8) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (9) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography

	Type	Title	Author	Publisher	Year
1	Text	Statistics for Administration	M. Berenson, D, Levine, T. Krehbiel	Prentice Hall	2001
2	Reference	Statistics for Administration and Economy	Douglas A. Lind, Robert D. Mason, William G. Marchal	Alfa y Omega	2004
3	Reference	Statistics	Mario Triola	Pearson	2004
4	Reference	Statistics Applied to Administration and Economy	David K. Hildelbrand, R. Lyman Ott	Pearson	1998



<b>Course:</b> Marketing Administration	<b>Course ID</b> MK400
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**Location in the curricular map:** Third Semester

**Course characteristics:**  
 To introduce students to the marketing field understanding its environment. The systems of market information and research. Market segmentation and demography. The behavior of consumer purchase and the business market. To study the products planning and development. The strategies of products mixture. Trademarks, presentation and other characteristics of the product. The determination of prices. Strategies and policies to set prices. The administration of distribution channels. Wholesale. Retail. The administration of physical distribution. The promotional program. The administration of personal selling. Managing concepts in the area of administration of publicity. Service and international marketing.

**General learning objectives:**  
 At the end of this course the student is expected to:  
**Know and apply** the important concept of marketing in the context of organizations.  
**Design** strategies of products, publicity, prices and marketplace.  
**Construct** marketing applications to sales, publicity, distribution channels, new products, trademarks, sales promotion, concept development, market segmentation, industrial market, consumption market, social and service problems.  
**Develop** a mixture of marketing for a company and its products based on the analysis of the marketing situation portrayed in a Marketing Plan.

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1: The Essence of Marketing Managing</b>	11
<ol style="list-style-type: none"> <li>1. Marketing today</li> <li>2. Creation of values to satisfy and retain customers</li> <li>3. Strategic planning directed to market</li> </ol>	
<b>Unit 2: Consumer satisfaction, value and retention</b>	18
<ol style="list-style-type: none"> <li>1. Measurement of the market demand, market research</li> <li>2. Analysis of the surroundings of marketing</li> <li>3. Consumption market and consumer behavior</li> </ol>	

<ul style="list-style-type: none"> <li>4. Business market and purchase behavior</li> <li>5. Competitive strategies</li> <li>6. Market segmentation and target markets</li> </ul>	
<b>Unit 3: Marketing strategy</b> <ul style="list-style-type: none"> <li>1. Positioning during the life cycle</li> <li>2. Research and product development</li> <li>3. Global Marketing</li> </ul>	9
<b>Unit 4: Marketing decision taking</b> <ul style="list-style-type: none"> <li>1. Product lines and Brands</li> <li>2. Marketing of Services</li> <li>3. Price Decisions</li> </ul>	10
<b>Unit 5: Marketing administration.</b> <ul style="list-style-type: none"> <li>1. Administration of the distribution channels</li> <li>2. Administration of retail and wholesale and logistics.</li> <li>3. Administration of Publicity, sales promotion and public relationships</li> <li>4. Direct and Online Marketing Administration</li> </ul>	16

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography

		Title	Author	Publisher	Year
1	Text1	Marketing	Charles W. Lamb, Joseph F. Hair, Carl McDaniel	Thomson	2002
2	Text2	Marketing Management	Philip Kotler	Prentice Hall	2000
3	Text3	Marketing Management	Michael R. Czinkota, Masaaki Kotabe	Thomson	2001



<b>Course:</b> Labor Law and Social Security	<b>Course ID</b> DE401
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**Location in curricular map:** Third Semester

**Course characteristics:**  
Principles that rule the field of labor law, its constitutional foundations, the legal structure of individual work relationships, working conditions, the obligations of workers and employers, women at work and child labor, the legal structure of especial jobs, as well as the regimes of Social Security, National Housing Institute for Workers (Infonavit), retirement plans, as well as to take the correct decisions that affect the workers and the company concerning legal obligations.

**General learning objectives:**  
At the end of this course the student is expected to:  
**Know** the labor rights related to the federal work law and the social security law and apply this knowledge in cases and situations created in the classroom to assess the understanding of the topic.  
**Design** a comprehensive operativeness model of the individual work relationships, working conditions, the obligations of workers and employers.  
**Construct** a scheme to calculate compensations of workers dismissal, to estimate IMSS contribution fees of employers and workers.  
**Develop** an elemental procedure to detect the implicit and explicit benefits of the social security laws for the different applicable regimes for workers and a scheme to analyze the central aspects of the 123<sup>rd</sup> Constitutional Article.

<b>Contents:</b>	<b>Hours</b>
<b>Unit1 Labor Law and the 123<sup>rd</sup> Constitutional Article</b> <ol style="list-style-type: none"> <li>1. Concept of Labor Law</li> <li>2. Location of Labor Law inside the branches of law</li> <li>3. General Principles of Labor Law</li> <li>4. Analysis of the 123<sup>rd</sup> constitutional article: a social guarantee               <ol style="list-style-type: none"> <li>5. Section A of the 123<sup>rd</sup> constitutional article</li> <li>6. Section B of the 123<sup>rd</sup> constitutional article</li> </ol> </li> </ol>	8
<b>Unit 2 Individual Work Relationships</b> <ol style="list-style-type: none"> <li>1. Elements of the Individual Work Relationship</li> </ol>	12

<ul style="list-style-type: none"> <li>2. Formation requirements and validity of the Work Relationship</li> <li>3. Duration of the Work Relationship</li> <li>4. Suspension of the Work Relationship</li> <li>5. Rescission of the Work Relationship</li> <li>6. Termination of the Work Relationship</li> <li>7. Prescription of the Work Actions</li> </ul>	
<p><b>Unit 3 Work Conditions</b></p> <ul style="list-style-type: none"> <li>1. Workday</li> <li>2. Free days</li> <li>3. Vacations</li> <li>4. Salaries</li> <li>5. Productivity Bonuses</li> <li>6. Participation of Workers in Utilities (P.T.U.)</li> <li>7. Social Prevision</li> </ul>	10
<p><b>Unit 4 Rights and Obligations of the workers an employers</b></p> <ul style="list-style-type: none"> <li>1. General Rights and Obligations</li> <li>2. Housing Rights</li> <li>3. Training Rights</li> <li>4. Preference Rights: Seniority and Promotions</li> <li>5. Retirement Plan Rights</li> </ul>	10
<p><b>Unit 5 Women and Child Labor</b></p> <ul style="list-style-type: none"> <li>1. Constitutional Foundation of the protection to children and women workers</li> <li>2. Legal regulation of women work</li> <li>3. Legal Regulation of Child Labor</li> </ul>	8
<p><b>Unit 6 Social Security</b></p> <ul style="list-style-type: none"> <li>1. Insurance regulation</li> <li>2. Complete calculation of employer and worker fees</li> <li>3. Base salary quote</li> <li>4. Constitutive capitals</li> <li>5. From Health and Maternity Insurance</li> <li>6. From Life and Disability Insurance</li> <li>7. Retirement Insurance, Severance pay in old age</li> <li>8. Daycare insurance</li> <li>9. Social benefits</li> <li>10. Retirement Plan</li> <li>11. Infonavit</li> <li>12. Local Taxes on the Payroll</li> </ul>	16

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

- (10) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (11) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (12) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

		Title	Author	Publisher	Year
1	Text 1	Labor Law Volume I	Néstor del Buen Lozano	Porrúa	1994
2	Text 2	Federal Labor Law	Juan Climent	Esfinge	1998
3	Text 3	New Social Security Law and its Regulations	Instituto Mexicano de Seguros Sociales	IMSS	2004
4	Text 4	New Federal Labor Law	Baltasar Cavazos Flores	Trillas	2003



### Course Program

<b>Course:</b> Man and Environment	<b>Course ID</b> HU400
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<b>Location in the curricular map:</b> Third Semester
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<p><b>Course characteristics:</b>          Course the reflects of how human beings relate to their natural environment and analyze the modifications that it suffers as a result of the different activities developed by man. It is expected that participants are allowed to search and develop the regulatory mechanisms to these changes; that they perceive the planet's self-regulation ability, and that consider themselves as capable to modify the environment in different guidance; the fundamental values to promote are the observation, tolerance, dialog, and respect for those who are different to us.</p>
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<p><b>General learning objectives:</b>          At the end of this course the student is expected to:  <b>Know</b> the impact that man causes on the environment when he follows the prevailing development model. <b>Apply</b> an environmental education proposal that allows him to improve the relationship man-society-nature in a determined space.  <b>Design</b> alternative development models to valuate and achieve an appropriate sustainability in the social occupation of natural spaces  <b>Construct</b> a commitment formula that reflects his personal and professional responsibility in the transformation of the environment  <b>Develop</b> a serious and profound critique of the context that could freely establish the priorities as an individual and as part of a society always considering the common good to be a person capable of getting closer to his society and environment.</p>
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<p><b>Contents:</b>  <b>Unit 1 Approximation to regional environment</b>          1 Natural landscape         <ul style="list-style-type: none"> <li>▪ Ecosystems of the region</li> <li>▪ Value of the regional ecosystems</li> </ul>         2 Landscape transformation         <ul style="list-style-type: none"> <li>▪ The first decades of the city</li> <li>▪ Expansion and development</li> <li>▪ Current situation</li> </ul>         3 Environmental crisis</p>	<p><b>Hours</b> 20</p>
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<ul style="list-style-type: none"> <li>▪ Population growth</li> <li>▪ Economical diversity and environment</li> <li>▪ Environmental impact</li> </ul> <p>4 Some solutions to the environmental crisis</p> <ol style="list-style-type: none"> <li>1. Protected Natural Areas (ANP)</li> </ol> <p><b>Unit 2 Modernity critical environmental areas</b></p> <ol style="list-style-type: none"> <li>1 Historical appropriation of the natural space.       <ol style="list-style-type: none"> <li>2. Upper Paleolithic</li> <li>3. Neolithic and the beginning of the environmental crisis</li> <li>4. Chief Seattle's speech</li> <li>5. Entrance to modernity</li> </ol> </li> <li>2 Environmental crisis of modernity       <ul style="list-style-type: none"> <li>▪ Human population</li> <li>▪ Human consumption</li> <li>▪ Biodiversity loss</li> <li>▪ Climatic manifestations</li> </ul> </li> <li>3 Habitability       <ul style="list-style-type: none"> <li>▪ Characteristics</li> <li>▪ Cases of habitable cities</li> </ul> </li> </ol> <p><b>Unit 3 Environmental education for a sustainable development</b></p> <ol style="list-style-type: none"> <li>1 Environmental education       <ul style="list-style-type: none"> <li>▪ International meetings</li> <li>▪ Characteristics of environmental education</li> <li>▪ Environmental projects</li> </ul> </li> <li>2 Sustainable development       <ol style="list-style-type: none"> <li>1. Approaches on sustainability: economic, ecologic and social-politic</li> <li>2. The role of government</li> <li>3. The case of a sustainable culture: The Mayans</li> </ol> </li> <li>3 Environmental values</li> </ol>	<p>28</p> <p>16</p>
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**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

**Bibliography**

	T	Title	Author	Publisher	Year
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	y p e				
1	Text 1	Environmental Sciences. Ecology and Sustainable Development	Bernard Nebel, Richard Wright	Pearson Prentice Hall	1999
2	Text 2	Environmental Science and Sustainable Development	Ernesto Enkerlin	Thomson	1997
3	Text 3	Environmental Science. Let's Preserve the Earth	G. Tyler Miller	Thomson	2002
4	Reference	Ecology and Environment	G. Tyler Miller	Iberoamericana	1994



### Course Program

<b>Course:</b> Cultural Appreciation II	<b>Course ID:</b> CS404
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**Location in curricular map:** Third semester

<p><b>Course characteristics:</b></p> <p>This course is orchestrated with all the majors with the objective of presenting to students an integral vision of the fine arts.</p> <p>This course is not designed to make students acquire or develop an artistic skill but to make them know and understand how the different artistic disciplines work.</p> <p>If this understanding of art is achieved, a sense of appreciation of art, thinking and culture in its diverse expressions can be developed helping professionals to acquire an integral formation and a more diverse and complete thinking structure.</p>
<p><b>General learning objectives:</b></p> <p>At the end of this course the student is expected to:</p> <p><b>Know:</b></p> <ul style="list-style-type: none"><li>* <b>The four great aspects of art.</b></li><li>* <b>The social context and artistic disciplines and identify:</b><ul style="list-style-type: none"><li>* The different artistic disciplines</li><li>* The diverse genres of the artistic disciplines</li><li>* The main aesthetic proposals</li><li>* The semantic, formal and cultural level of a work of art and/or an artistic manifestation.</li></ul></li></ul> <p><b>Develop:</b></p> <ul style="list-style-type: none"><li>* Appreciation for the artistic aspects and expression of their interest.</li><li>* Opinions and points of view about artistic expressions beyond liking and aesthetic appreciation.</li><li>* Their body language.</li><li>* Their oral and written communication.</li></ul>

<p><b>Contents:</b></p> <p><b>1. Scenic arts.</b></p> <p>1.1. Introduction and course set up.</p>	
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1.2. Theater. 1.3. Dance. 1.4. Opera.	8
<b>2. Visual arts.</b> 2.1. Photography. 2.2. Cinema. 2.3. Painting. 2.4. Sculpture.	8
<b>3. Literature.</b> 3.1. Literature, literary criticism and creation. 3.2. Literary genres. 3.3. Literature selected topics.	8
<b>4. Music.</b> 4.1. Music and its language. 4.2. Elements of a musical work: Melody, harmony, rhythm, structure And lyric.	8
4.3. Musical genres, their expressions and evolution.	8

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.
7. Visits to museums, galleries, exhibits and artistic representations.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	45%
Problem Solving	Individual objective tests: Partial and final exam.	25%
Product request	Application, documental or field research project and individual or group report of the project.	30%
	<b>TOTAL</b>	<b>100%</b>
<b>Bibliography</b>		

	<b>T y p e</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	
1	Text	History of art: Slipcased.	Anthony H. W. y Janson Janson	Harry N Abrams	2001
2	Reference	Understanding music.	Jeremy Judkin	Prentice-Hall	2001
3	Reference	Bedford Introduction to Literature: Reading, Thinking, Writing.	Michael Meyer	Bedford/St. Martin's	2001

### Course Program

<b>Course:</b> Costs	<b>Course ID</b> CO400
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**Location in curricular map:** Fourth Semester

**Course characteristics:**  
To understand and apply the technical and analytical concepts and accumulation methods of cost that allow to generate information to determine the unitary and total cost of goods and/or services that permit to detect opportunity areas in cost reduction. To know the main characteristics of the information flow statements and reports of a finance system by order and processes elaborating the cost of production and sale. To know the cost assignation process for coproducts and subproducts. To know the basic concepts and procedures of the accounting of standard costs as well as the analysis of the variations on the three elements of cost, explaining their causes and responsibilities. To analyze the different alternatives for the allocation of manufacturing expenses including the cost for activities

**General learning objectives:**  
At the end of this course the student is expected to:  
**Know and apply** the main accounts of costs accounting, the elements that form the production cost, the systems of costs and their classification  
**Elaborate** the proper operations of the production department using accounts of costs accounting to apply in costs for processes and production orders.  
**Construct** a system of cost corresponding to the production of a determined type of company or industry.  
**Develop** application of the subject to determine the unitary cost, the total production cost, sale price, planning, budget and decision taking where the elements of cost intervene.  
**Design** alternatives to the assignation of manufacturing expenses including cost of activities.

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 Generalities and elements of cost</b>	12
<ol style="list-style-type: none"> <li>1. Definitions, origins, purpose of the cost accounting</li> <li>2. Direct and indirect raw material</li> <li>3. Direct and indirect labor</li> <li>4. Indirect manufacturing charges</li> </ol>	
<b>Unit 2 The accounts and costs operation register</b>	12
<ol style="list-style-type: none"> <li>1. Concept, nature of the accounts</li> <li>2. Concepts for what is charged and what is paid</li> </ol>	



<ul style="list-style-type: none"> <li>3. Balance and its meaning</li> <li>4. Accounting entry, major scheme</li> <li>5. Determination of the production and sale total cost.</li> </ul>	
<p><b>Unit 3 Financial Statements in Costs Accounting</b></p> <ul style="list-style-type: none"> <li>1. Definition</li> <li>2. Statement of the Production and Sale Cost</li> <li>3. Loss and Earning Statement</li> <li>4. General Balance</li> <li>5. Annexes and relations</li> </ul>	12
<p><b>Unit 4 Systems of costs, classification. Costs for process and for orders</b></p> <ul style="list-style-type: none"> <li>1. Definitions.</li> <li>2. Classification depending on the registration moment</li> <li>3. Classification depending on their continuity</li> <li>4. Definition of costs for process and cost for orders</li> <li>5. Type of production in which they are used and the register of operations.</li> </ul>	14
<p><b>Unit 5 Cost, Variable, Absorption and Costing for Activities.</b></p> <ul style="list-style-type: none"> <li>1. Definitions of variable and absorbing costing</li> <li>2. Types of operations in which they are used and register of operations</li> <li>3. Costing Operativeness for Activities. Applications <ul style="list-style-type: none"> <li>4. ABC concept</li> <li>5. Mechanisms and Procedures using ABC</li> <li>6. Result comparison between ABC and Traditional Costing.</li> </ul> </li> <li>7. Quality cost and rework.</li> </ul>	14

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.

6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

- (13) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (14) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (15) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Forma	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

**Bibliography**

	T y p e	Title	Author	Publisher	Year
1	Text 1	Costs Accounting	Francisco Javier Calleja Bernal	Prentice Hall	2001
2	Text 2	Costs Accounting	Ortega A, Pérez de León	IMCP	1999
3	Reference	Costs for Administrators and Managers	Cristóbal del Río	Thomson	2003



<b>Course Name:</b> Human Resources Administration	<b>Course ID:</b> RI400
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**Location in curricular map:** Fourth Semester

**Course Characteristics:**  
 To present and discuss the place that human resources administration occupies in the general structure of the administration, as well as the internal organization of the functions and subfunctions of a human resources department, developing the awareness that a human resources administrator is the one who is in charge of people independently from their area in the organization. For this reason it is necessary that they are familiar with the elements of a personnel administration system and industrial relations. This course covers human resources strategic planning. Candidates' recruiting and selection. Training. Evaluation of personnel performance. Systems of compensation to employees. Industrial security and hygiene. Auditing and control of human resources.

**General learning objectives:**  
 At the end of this course the student is expected to:  
**Know and** apply the analysis of positions to generate their descriptions and requirements, position and performance evaluations.  
**Design** a personnel integration process manual  
**Construct** Human Resources Planning and Development of Bachelor Degree models.  
**Develop** solutions to specific problems regarding the planning process and human resources administration

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 Human Resources Administration</b>	8
1. Concepts. Terminology 2. Antecedents 3. Analysis of position: Description and Requirements.	
<b>Unit 2 Human Resources Planning</b>	14
1. Megatendencies 2. Strategic Planning 3. Concept of Human Resources Planning 4. Events of the Human Resources Planning 5. Human Resources Models	

6. Applications	
<b>Unit 3 The Process of Personnel Integration</b>	18
7. Personnel Recruiting	
8. Personnel Selection	
9. Personnel Induction	
10. Personnel Training	
11. Training Evaluation	
<b>Unit 4 Administration of compensations</b>	14
1. Positions Evaluation	
2. Performance Evaluation	
3. Grading of Merits	
4. Incentives Administration	
5. Salaries Administration	
6. Benefits for the personnel	
<b>Unit 5, Career Planning</b>	10
1. Concept.	
2. Strategy	
3. Application	

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

### Assessment criteria and procedures:

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

Bibliography	Type	Title	Author	Publisher	Year
1	Text 1	Personnel Administration and Human Resources	William Werther Jr. Keith Davis	Thomsom	2001
2	Text 2	Personnel Administration	Gary Dessler	Prentice Hall	2001
3	Reference	Culture in Latin Organizations	Anabella Dávila, Nora H. Martínez	Siglo XXI	1999



<b>Course:</b> Superior Accounting	<b>Course ID</b> CB403
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**Location in curricular map:** Fourth Semester

**Course characteristics:**  
Analysis and application of the dispositions of the B-10 bulletin, to restate financial information, to correct the distortions caused by inflation; as well as to analyze some specific problems of the financial corporations from the legal point of view and accounting of the merging of societies, dissolution, liquidation, bankruptcy and payment suspension. Analysis and interpretation of the annual inform of the holder and the consolidated.

**General learning objectives:**  
At the end of this course the student is expected to:  
**Know and apply** the dispositions contained in the B-10 bulletin to restate the financial information as well to apply the principles to the consolidation of the Financial Statements.  
**Design** the accounting treatment of the Income Tax, the Participation of the workers in the utilities and the deferred taxes.  
**Construct** legal and accounting studies of the fusion, scission, dissolution and liquidation of societies, as well as for bankruptcy, and payment suspension and companies in participation cases.  
**Develop** the analysis frame of specific problems of financial companies in the case of conversion of the financial statements in foreign currency and advance theme of inventories

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 Financial Statements</b> <ol style="list-style-type: none"> <li>1. B – 10 bulletin for restatement of financial information.</li> <li>2. Financial Statements consolidation</li> <li>3. Financial Statements restatement</li> <li>4. Financial Statements conversion to Foreign Currency</li> <li>5. Shareholders' equity and flow Statement</li> <li>6. Advanced themes of inventories.</li> </ol>	16
<b>Unit 2. Companies</b> <ul style="list-style-type: none"> <li>▪ Legal and accounting study of Company Merging</li> <li>▪ Accounting study of Company Spin-off</li> </ul>	20

<ul style="list-style-type: none"> <li>▪ Accounting study of company dissolution and liquidation</li> <li>▪ Accounting Study of bankruptcy and payment suspension.</li> <li>▪ Accounting study of the participating companies</li> </ul>	
<p><b>Unit 3 Accounting Treatment</b></p> <p>(16) Accounting treatment of income taxes</p> <p>(17) Accounting treatment of the participation of workers in utilities</p> <p>(18) Accounting treatment of deferred taxes.</p>	12
<p><b>Unit 4 Flow Statement in Capital Contable and Financial Situation</b></p> <ol style="list-style-type: none"> <li>1. Flow statement of Shareholders' Equity       <ol style="list-style-type: none"> <li>2. Origin of the increase and decrease in shareholders' equity</li> <li>3. Rules and presentation forms</li> <li>4. Models of Flow Statement in Shareholders' Equity</li> </ol> </li> <li>5. Flow statement of the Financial Situation       <ol style="list-style-type: none"> <li>6. Elements that form the Financial Situation</li> <li>7. Formulation of the statement</li> <li>8. Presentation forms of the Financial Situation Statement           <ol style="list-style-type: none"> <li>9. Equal origin sums and use of resources</li> <li>10. Increase in the Working Capital.</li> <li>11. With cash basis</li> <li>12. Flow of funds</li> </ol> </li> </ol> </li> <li>13. Position of Net Generated Resources Statement and their financing.</li> <li>14. Cash Income Statement</li> </ol>	16

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.

6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

- (19) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (20) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (21) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
<b>TOTAL</b>		<b>100%</b>

**Bibliography**

	T y p e	Title	Author	Publisher	Year
1	Text 1	Practical Application of the B-10	Alfonso Perez R.	IMCPI	2005
2	Text 2	Advanced Accounting	Alberto García Mendoza	Grupo Patria Cultural	2000
3	Text 3	Superior Accounting	Javier Romero	McGraw-Hill	2000
4	Reference	Advanced	Floyd Beams,	Pearson	2000



		Accounting	John Brozovsky, Craig Shoulders		
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<b>Course:</b> International Accounting	<b>Course ID</b> CB404
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**Location in curricular map:** Fourth Semester

**Course characteristics:**  
 Analysis of the accounting systems from different countries, according to their principles and presentation rules, in order to study and interpret the financial situation and of consolidated. Study of the accounting techniques, analysis and interpretation of the information and reports used by companies with international operations. The job of conversion of financial statements, register and analysis of international financial mechanisms, such as risks coverage. Comparison of the main differences in the accounting-theoretical frame between Mexico and the United States mainly. Development of the knowledge and the practical application of the concepts, criteria, norms, procedures and managing of the international trade.

**General learning objectives:**  
 At the end of this course the student is expected to:  
**Know and apply** accounting techniques, analysis and interpretation of the information and reports used by companies with international operations.  
**Design** an analysis frame of the main differences in the accounting-theoretical frame between Mexico and the United States mainly.  
**Construct** the conversion of financial statements, register and analysis of international financial mechanisms, such as risks coverage.  
**Develop** the knowledge and practical application of international trade concepts, criteria, norms, procedures and managing.

<b>Contents:</b>	<b>Hours</b>
<b>Unit 1 The basis of international accounting</b>	12
1. International accounting and its perspectives 2. The accounting norms of different countries and their comparison 3. International Diversity of accounting criteria 4. Accounting International norms	
<b>Unit 2 Financial statements and international standards</b>	14
1. Financial statements and informs to manager, shareholders, banks and government. 2. Lack of consistency in the accounting standards by countries	

<ul style="list-style-type: none"> <li>3. Difference in asset evaluation, depreciation, amortization of expenses.</li> <li>4. Role of trade agreements in standardization.</li> </ul>	
<p><b>Unit 3 Consolidation of financial statements</b></p> <ul style="list-style-type: none"> <li>1. The corporate structure of the multinational company, with the head office and subsidiaries</li> <li>2. The subsidiary as a legal independent entity.</li> <li>3. Consolidated financial statements</li> </ul>	12
<p><b>Unit 4 Accounting and exchange rate</b></p> <ul style="list-style-type: none"> <li>1. Obligation to present financial statements in local currency</li> <li>2. The conversion in consolidation</li> <li>3. Exchange rate to use [current of transaction]</li> <li>4. The method of the current rate</li> <li>5. The method of temporary rate</li> <li>6. Control system</li> </ul>	14
<p><b>Unit 5 International Policies of Financial Information and tendencies</b></p> <ul style="list-style-type: none"> <li>1. United States and Canada accounting policies</li> <li>2. The European Union policies</li> <li>3. New international policies of financial information in IASB</li> <li>4. Revisions to Accounting International Policies NIC</li> <li>5. Conceptual frame of financial statements</li> <li>6. Elements of the financial statements</li> <li>7. Application of the reasonable value</li> <li>8. New philosophies of management accounting.</li> </ul>	12

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

- 1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
- 2. Case methods to apply and assess the scope and limitations of the course content.
- 3. Cooperative work outside the classroom to analyze cases and problem solving.
- 4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
- 5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
- 6. Learning based on application projects in groups, in order for students to

apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

- (22) The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
- (23) The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
- (24) The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving	Individual and group assignments in the form of questionnaires, essays, summaries, structured problems to solve bibliographical or internet research.	35%
Problem Solving	Individual objective tests: Partial and final exam.	45%
Product request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

**Bibliography**

	Type	Title	Author	Publisher	Year
1	Text 1	International accounting	Shahrokh M. Saudagaran	Thomson	2005
2	Text 2	International Policies of Financial Information	International Accounting Standards Committee Foundation	IASCF	2004
3	Text 3	International accounting	Frederick Choi D.S. y Gary K. Meek	Prentice Hall	2005
4	Reference	International accounting	Paul E. Hott	Thomson	2005



<b>Course name:</b> Fiscal Law	<b>Course ID</b> DE405
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**Location in curricular map:** Fourth Semester

**Course characteristics:**  
 Introduction and general concepts. Formal sources of Mexican fiscal law. Organs in charge of the financial activity. Classification of the taxes according to the federation fiscal code. The fiscal obligation. Taxpayer rights and obligations. Rights and obligations of the fiscal authorities. The verification faculties of SHCP. The constitutional principles in which the general tax theory is based are analyzed, the structure and operation of the Mexican Tax System, as well as the analysis process

**General learning objectives:**  
 Upon completing this course students are expected to:  
**Know and apply** the principles of the tax general theory and the Federation Fiscal Code to problems of the Mexican tax system.  
**Design** an analysis frame of income budget, its execution and legislative control.  
**Develop** the tax and control procedures, of determined tax duty, of refund and extinction of fiscal credits of the administrative tax law.

<b>Thematic content:</b>	<b>Hours</b>
<b>Unit 1 General Principles</b> 1. The State financial activity 2. General notions about Financial and Tax Law 3. Organs of the state financial activity 4. Financial Law sources 5. Relations of the Financial and Tax Law	12
<b>Unit 2 Budgetary Law</b> 1. Budget Techniques by Programs and Activities 2. Income Budget 3. Expenditure Budget 4. Concept and classification of public expenses 5. Budget preparation and approval 6. Execution expenditure budget 7. Administrative control and evaluation of public expenses 8. Budget legislative control	13
<b>Unit 3 Substantive tax law</b> 1. The state tax power 2. Constitutional limitations of Tax Power 3. The tributes or contributions 4. Classification, effects and principles of taxes 5. Tax Generating Actions	14

<ul style="list-style-type: none"> <li>6. The fiscal and tax juridical relations</li> <li>7. Subjective elements of the tax relation</li> <li>8. Born and determination of tax obligation</li> <li>9. Guarantees of the tax obligation</li> <li>10. Extinction of the tax obligation</li> <li>11. Alterations of the time schedules of compliance of the tax obligation</li> </ul> <p><b>Unit 4 Administrative Tax Law</b></p> <ul style="list-style-type: none"> <li>1. Foundations of the Administrative Tax Law</li> <li>2. The tax administrative procedure</li> <li>3. Procedures of supervision and control</li> <li>4. Procedures of determination of the tax obligation</li> <li>5. Tax procedures related to refund and extinction of tax credits</li> <li>6. Coercive procedures</li> <li>7. Procedures of forcible execution</li> <li>8. Procedures of opposition</li> </ul>	13
<p><b>Unit 5 Tax Fiscal Law</b></p> <ul style="list-style-type: none"> <li>1. Tax Fiscal Law in the Juridical System</li> <li>2. The fiscal illicit</li> <li>3. Objective elements of the tax illicit</li> <li>4. Subjective elements of the tax illicit</li> <li>5. Administrative penalties</li> <li>6. Administrative penalties in particular</li> <li>7. Administrative determination of the infringements and the imposition of penalties</li> </ul>	12

**Learning Activities:** The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the students outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work inside the classroom to analyze and debate over the contents under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn to formulate problems and apply the course content by generating solutions, working individually as well as in groups after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a costume throughout the course.
6. Learning based on application projects in groups, in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve the specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

**Bibliography**

	Type	Title	Author	Publisher	Year
1	Text	Mexican Fiscal Law	Sergio Francisco De la Garza	Porrúa	2005
2	Reference	Introduction to the Study of the Mexican Fiscal Law	Emilio Margain Manatou	Edición de la UASLP.	1996
3	Reference	2004 Federation's Fiscal Code	Congreso de la Unión	Tax	2004
4	Reference	Organic Law of the Federal Public Administration.	S/A	Porrúa	2003



<b>Course Name:</b> Administrative Accounting	<b>Course ID:</b> CB402
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**Placement in curricular map:** Fifth Semester

**Course Characteristics:**  
Develop in students and understanding of the use of different cost concepts for short-term decision making, mastering decisions in which they mainly need to use the cost-volume-profit model, as well as cost planning and managing, specifically costs that involve new manufacturing models and analyzing different scenarios that could affect the company's future profits.

**General Learning Objectives:**  
At the end of this course the student is expected to:

**Know and apply:** the scientific method in decision making using elements of short term, planning and managing of costs.

**Discern** the type of cost to be applied in the analysis of a situation to make the most adequate decision. .

**Build:** different possible scenarios that could affect the company's future profits such as Price setting and resource optimizing.

**Develop** a mastering of the cost-volume-profit model and a cost system in new manufacturing models.



<b>Thematic Content:</b>	<b>Hours</b>
<p><b>Unit 1. Introduction to Administrative Accounting.</b></p> <p>1.1 Administrative and Financial Accounting concepts.  1.2 Discrepancy  1.3 The role of Administrative Accounting.  1.4 The role of accounting information in competing companies.  1.5 Accountants' attitude toward Administrative Accounting.</p>	4
<p><b>Unit 2. Cost Behavior. Classification.</b></p> <p>2.1 Basic cost concepts.  2.2 Cost classification: direct, indirect, variable, fixed, semi-variable, submerged, opportunity, irrelevant, relevant, and extinct costs, among others.  2.3 Semi-variable segmentation methods.  2.4 Applications.</p>	12
<p><b>Unit 3. Cost Accounting Systems</b></p> <p>3.1 Fundaments of Direct and Absorbing Cost Accounting.  3.2 Determining of profit under Direct and Absorbing Cost Accounting.  3.3 Conciliation of profit under Direct and Absorbing Cost Accounting.  3.4 Advantages and disadvantages of direct Cost Accounting.  3.5 Direct Cost Accounting before tax laws (I.S.R.)  3.6 Direct Cost Accounting and Financial Information Norms.  3.7 Cost determining and assigning based on activity.  3.8 Exercises and Cases.</p>	12
<p><b>Unit 4 Cost Volume Profit Model Analysis.</b></p> <p>4.1 Accountable point of balance.  4.2 Point of balance estimation.  4.3 Model suppositions.  4.4 Profit planning and cost-volume-profit relation.  4.5 Strategy simulation about the base of variable changes in unit costs, price, fixed costs, volume.  4.6 Balance Point in several product lines.  4.7 Cost structure and the degree of the operational lever.  4.8 Exercises and Cases.</p>	12
<p><b>Unit 5 The role of administrative information in Short-Term decision making.</b></p> <p>5.1 Importance of information in Decision Making before Globalization and the economy.  5.2 Marginal Analysis  5.3 Opportunity costs.  5.4 Different short-term decision situations.  5.5 Exercises and Cases.</p>	12
<p><b>Unit 6 Costs in New Manufacturing Environments.</b></p>	

6.1 Competitiveness, new economy. 6.2 New manufacturing environments. 6.3 Planning and Cost Management. 6.4 ABC 6.5 Just in Time. 6.6 Exercises and Cases.	<b>12</b>
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**Learning Activities:**

The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

**Bibliography:**

	<b>Type</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year</b>
1	Text 1	Administrative Accounting	David Noel Ramírez Padilla	McGraw-Hill	2004
2	Text 3	Administrative Accounting	Carl Warren, James M. Reeve	Thomson	2005
3	Text 4	Introduction to management Accounting	Charles Horngreen, Gary Sudeh, William Stratton	Prentice Hall. 12 ed	2006



## Course Program

<b>Course Name:</b> Auditing I	<b>Course ID:</b> CB405
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<b>Placement in curricular map:</b> Fifth Semester
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<b>Course Characteristics:</b> Develop in students a solid understanding of the auditing process starting from a basic accounting model and financial information norms (NIF) applying the norms of personal auditing, work execution, and information norms in exams.
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<b>General Learning Objectives:</b> At the end of this course the student is expected to:  <b>Apply</b> the systematic procedure to organize a public accountant firm that provides auditing for company finances.  <b>Design</b> the phases of planning and supervising of auditing, internal control study and assessment, techniques and procedure to provide elements for a professional opinion and the elaboration of an auditing report.  <b>Build:</b> Solutions and judgments through the application of financial information norms and understanding that the only way to evaluate financial statements is the application of auditing norms and techniques.  <b>Elaborate</b> auditing reports.  <b>Issue</b> a professional opinion on the financial and accounting situation of an organization.  <b>Apply</b> the knowledge of this course in a practical audit..  <b>Elaborate</b> information and sampling collection instruments in auditing.
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<b>Thematic Content:</b>	<b>Hours</b>
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<p><b>Unit 1 The Public Accounting and Auditing Profession.</b></p> <p>1.1 Accounting and public control</p> <p>1.1.1 Basic theory of financial accounting model.</p> <p>1.1.2 Financial Information Norms NIF</p> <p>1.2 The Public Accounting Profession.</p> <p>1.2.1 Social significance of this profession.</p> <p>1.2.2 Public accounting in Mexico.</p> <p>1.2.3 The Mexican Institute for Public Accountants.</p> <p>1.2.4 The norms and auditing procedures commission.</p> <p>1.2.5 Code of Professional Ethics</p> <p>1.3 Public Accountant firm organization.</p> <p>1.3.1 Firm structure.</p> <p>1.3.2 Public Accountant's professional activities.</p> <p>1.3.3 Requirements, qualities, and activities of a Public Accountant.</p> <p>1.3.4 Quality control of Financial Statement auditing work.</p> <p>1.3.5 Social responsibility of a Public Accountant.</p> <p>1.3.6 Certified Public Accountant: CPA</p> <p>1.4 Application cases and problems.</p>	<p><b>16</b></p>
<p><b>Unit 2 Auditing and Auditing Norms</b></p> <p>2,1 Auditing</p> <p>2.1.1 Concepts and Definitions.</p> <p>2.1.2 Internal and external classification</p> <p>2.1.3 Purpose of Financial Statement Auditing.</p> <p>2.1.4 Cases in which auditing Financial Statements proceeds.</p> <p>2.2 Auditing Norms</p> <p>2.2.1 Background</p> <p>2.2.2 Definition</p> <p>2.2.3 Classification.</p> <p>2.3 Personal Norms</p> <p>2.3.1 Technical training and professional capacity.</p> <p>2.3.2 Professional diligence and care.</p> <p>2.3.3 Revealing evidence, relative importance and auditing risk.</p> <p>2.4 Information norms</p> <p>2.4.1 Concepts</p> <p>2.4.2 Professional responsibility</p> <p>2.4.3 Basic affirmations</p> <p>2.4.4 Clean report</p> <p>2.4.5 Reports with exceptions</p> <p>2.4.6 Negative Opinion</p> <p>2.4.7 Abstention of an opinion</p> <p>2.5 Study of Cases and applications.</p>	<p><b>16</b></p>
<p><b>Unit 3 The Auditing Process</b></p> <p>3.1 Auditing techniques and procedures.</p>	<p><b>16</b></p>

<ul style="list-style-type: none"> <li>3.1.1 Techniques</li> <li>3.1.2 Procedures</li> <li>3.1.3 Nature, extension, and opportunity of procedures.</li> <li>3.2 Account examination <ul style="list-style-type: none"> <li>3.2.1 Concept and content</li> <li>3.2.2 Accounting principles</li> <li>3.2.3 Examination objectives</li> <li>3.2.4 Internal control</li> <li>3.2.5 Recommended procedures</li> <li>3.2.6 Statistic sampling in auditing.</li> </ul> </li> <li>3.3 Work documents <ul style="list-style-type: none"> <li>3.3.1 Concept</li> <li>3.3.2 Property and responsibility.</li> <li>3.3.3 Classification</li> <li>3.3.4 File organization – index</li> <li>3.3.5 Minimal elements</li> <li>3.5.6 Auditing marks</li> <li>3.5.7 Characteristics</li> <li>3.5.8 Recommendations</li> <li>3.5.9 Common flaws</li> </ul> </li> <li>3.4 Auditing process termination. <ul style="list-style-type: none"> <li>3.4.1 Control procedures.</li> </ul> </li> <li>3.5 Application cases and problems</li>   <li><b>Unit 4 Practice of Auditing</b></li> <li>4.1 Planning of auditing and supervision.</li> <li>4.2 Work documents in the practice of auditing.</li> <li>4.3 Examination of Internal control procedure.</li> <li>4.4 Auditing program application.</li> <li>4.5 Auditing process termination.</li> <li>4.6 Report and Final Results.</li> <li>4.7 Cases and applications study</li> </ul>	<p><b>16</b></p>
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**Learning Activities:**  
The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student

outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to

achieve the learning objectives of each unit of the course's general objective.

2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography:

	Type	Title	Author	Publisher	Year
1	Text 1	Auditing Principles	O, Ray Whittington, Kart Pany	McGraw-Hill - Interamericana	2005
2	Text 2	Auditing	Benjamín Rolando Téllez	Thomson	2004
3	Text 3	Public Accounting Reports	Benjamín Rolando Téllez	Thomson	2004





**Course**

<b>Course Name:</b> International Law and Customs	<b>Course ID:</b> DE402
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**Placement in Curricular map:** Fifth Semester

**Course Characteristics:**  
Develop in students an understanding of the aspects of private and public international law that affect nationality in general and in associations foreign investment, foreign ownership, international contracts [franchising, Joint Venture distribution, e-commerce]; international commerce terms, controversy solution methods. Understand the sources of custom legislations in our country, the structure of our customs system, legal aspects of import and export, infractions and offenses, customs agents, administrative procedures of defense methods.

**General Learning Objectives:**  
At the end of this course, the student will be expected to:

**Know and apply** the general legislation state that regulates nationality, legal status of foreigners according to international laws, and the structure of our customs system according to customs laws.

**Distinguish** the way to solve international controversies with traditional as well as non-traditional methods.

**Build:** different possible scenarios for foreign investment according to Mexican legislation.

**Develop** a mastery of diverse contracts used in the frame of public and private international law and the application of incoterms in International Law as well as in International Commerce.

**Apply** the regulation of the private and public international law frame in a professional environment. Apply the regulations concerning the dispatch and assessment of merchandise in customs.

<b>Thematic Content:</b>	<b>Hours</b>
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<p><b>Unit 1. Introduction to International Law</b>  1.1 General concept of law and Public International Law.  1.2 Approach, extension, difficulty, concept, objective, goals, nature, and sources of Private International Law.  1.3 Applications</p>	<b>4</b>
<p><b>Unit 2. Nationality and Foreigners</b>  2.1 Nationality concept and related concepts.  2.2 Mexican nationality through different means.  2.3 Loss of nationality.  2.4 Nationality of corporations.  2.5 Nationality of aircrafts and ships.  2.6 Legal status of foreigners  2.7 Cases and applications</p>	<b>8</b>
<p><b>Unit 3. Foreign Investment in Mexico.</b>  3.1 Concept of Foreign Investment.  3.2 Foreign investment classification.  3.3 Advantages and drawbacks of foreign investment.      3.3.1 Activities reserved exclusively for the State.      3.3.2 Activities reserved for Mexican association with foreigner exclusion clauses.      3.3.3 Permitted activities for foreign investment with limitations.  3.4 Foreign property ownership in Mexico: Trusts, Foreign Investment, and Real Estate Ownership.  3.6 Cases and applications</p>	<b>10</b>
<p><b>Unit 4 International Commercial Contracting.</b>  4.1 UN convention on international buying and selling of goods. The Vienna Convention.  4.2 Regulation objective.  4.3 Differences among national legislations.  4.4 The Vienna Convention as a positive law in Mexico.  4.5 Commonly used contracts internationally: Franchises, Joint Venture, e-commerce.  4.5 Incoterms – International commerce terms.  4.6 Cases and applications.</p>	<b>12</b>
<p><b>Unit 5 International Commercial Arbitrage.</b>  5.1 Means for controversy resolution.  5.2 Introduction to general concepts of arbitration.  5.3 Arbitrary agreements and clauses.  5.4 Applicable law for the bottom of the matter and arbitrary procedure.  5.5 State author aid for arbitration.  5.6 Arbitrage Findings  5.7 New regulations of commercial arbitration in the Code of Commerce.</p>	<b>12</b>

<p>5.8 Cases and Applications</p> <p><b>Unit 6 Customs Legislation</b></p> <p>6.1 Definition and legal sources of Customs Law.</p> <p>6.2 Structure of Customs System.</p> <p>6.3 Imports and exports: concepts, methodology, and obligations.</p> <p>6.4 Foreign trade taxes.            Reconciled system of Merchandise Designation and Codification.            Tariff for the General Import and Export Tax.</p> <p>6.5 Customs Regimens: Permanent and Temporary.</p> <p>6.6 Merchandise Dispatch.</p> <p>6.7 Customs Merchandise appraisals.</p> <p>6.8 Legal aspects of customs: Infractions and offenses, Agents, administrative procedures, means of defense.</p> <p>6.9 Practice, cases, and applications.</p>	<p><b>18</b></p>
<p><b>Learning Activities:</b></p> <p>The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:</p> <ol style="list-style-type: none"> <li>1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.</li> <li>2. Case methods to apply and assess the scope and limitations of the course content.</li> <li>3. Cooperative work outside the classroom to analyze cases and problem solving.</li> <li>4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.</li> <li>5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course</li> <li>6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.</li> </ol>	
<p><b>Assessment criteria and procedures:</b></p> <p>Students' performance throughout the course Hill be base don the following criteria:</p> <ol style="list-style-type: none"> <li>1. The manifested willingness and cooperation with concrete actions to</li> </ol>	

achieve the learning objectives of each unit of the course's general objective.

2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography:

	Type	Title	Author	Publisher	Year
1	Text 1	International Private Law	Leonel PerezNieto Castro	Oxford Editorial	2000
2	Text 2	Customs Rights	Máximo Carvajal	Editorial Porrúa	2002
3	Reference	Customs Law		Any Editorial	2005
4	Reference	Code of Commerce		Any Editorial	2005
5	Reference	Foreign Trade Law		Any Editorial	2005



### Course Program

<b>Course Name:</b>	<b>Course ID:</b>
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Research Methodology	CS402
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**Placement in curricular map:** Fifth Semester

**Course Characteristics:**  
 Develop in students a solid platform of information to develop basic research procedures on topics related to their major's field of work.

**General Learning Objectives:**  
 At the end of this course the student is expected to:

**Apply** fundamental models of research.

**Design** a system to identify in different cases the inherent problems of areas susceptible to research.

**Build:** information analysis, discerning between relevant and irrelevant facts.

**Elaborate** a writing in which a research problem is posed, that includes: definition of problem, objectives, justification, and delimitation.

**Build** A theoretical research frame proposed on the previous paragraph.

**Operate** the research hypothesis, defining, variables, indicators, measurement instruments, population, and sample.

**Elaborate** a research report.

**Apply** a strategy that allows for an adequate detection of information sources, discarding, based on its methodology fundamentals, those that are not reliable.

**Defend** the importance of scientific research for any professional.

**Elaborate** a Project according to the appropriate methodology, which will be physically carried out and presented in the school facilities.

<b>Thematic Content:</b>	<b>Hours</b>
<b>Unit 1 Establishing the problem</b>	<b>13</b>
1.1 Science and the professional.	
1.2 Ways of approaching knowledge.	
1.3 Topics susceptible to being analyzed.	
1.4 Research approaches.	
1.5 Research Models	
1.6 Establishing a problem	
1.7 Application cases and problems.	
<b>Unit 2 Theoretical framework of research.</b>	<b>13</b>

2.1 Collection of documented information. 2.2 Collection of empirical information. 2.3 Elaboration of the theoretical framework. 2.4 Application cases and problems.	
<b>Unit 3 Hypothesis</b> 3.1 Hypothesis Determination 3.2 Sampling 3.3 Elaboration of the instrument for information collection. 3.4 Case and applications study.	<b>13</b>
<b>Unit 4 Final Report.</b> 4.1 Information processing using SPSS. 4.2 Elaboration of research reports. 4.3 Case and applications study.	<b>13</b>
<b>Unit 5 Project: development of an enterprising model.</b> 5.1 Exploration of the enterprising model. 5.2 Selection of the enterprising model. 5.3 Development of the enterprising model. 5.4 Presentation of the enterprising model. 5.5 Assessment of the enterprising model.	<b>12</b>

**Learning Activities:**

The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course

content.

3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

## Bibliography

	Type	Title	Author	Publisher	Year
1	Text 1	Research Methodology	Roberto Hernández S., Carlos Fernández C. Pilar Baptista L.	McGraw-Hill	2003
2	Text 2	Research Methodology	Maurice Eyssautier de la Mora	Thomson	2006
3	Text 3	Document research technique.	Yolanda Rojas Jurado	Thomson	2002





### Course Program

Course Name: Advanced Communication in English	Course ID: <b>ID400</b>
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**Placement in Curricular map:** Fifth Semester

**Course Characteristics:** This course represents another space in the curriculum through which the nuances of internationalization of all majors at CETYS university are propelled. In the case of this course, its object is the study of the English language, but from a professional practice point of view. In this class, students will have the opportunity to substantially improve their mastery of the English language, especially through an intensive approach of speaking and writing. This course involves a series of learning activities through which students will have to make use of the language in typical conditions of the practice of their major, as well as in social interaction, with the intention of improving their oral and written skills as well as the vocabulary associated to their studies. On the other hand, this course is critical for students who wish to participate in academic exchange programs with foreign universities where the official language is English. This course demands a positive attitude toward collaborative and cooperative learning from its participants, an ability to work in groups, and a commitment to Continuous Improvement in their mastery of the English language.

#### **General Learning Objectives:**

At the end of this course the student is expected to:

**Master the** English language by speaking and writing correctly, in order to continue improving the use of the language.

**Understand** the importance of the English language in a professional sphere, and specifically in activities in which English is common in their professional life.

**Use** the sources of information that can help maintain technical vocabulary updated in their professional career.

**Use** the terminology, in English, associated to the practice of their career.

**Know** how to follow a job interview fluently in English, as well as work meetings and presentations.

**Formulate** their professional resume in English, as well as other legal and work documents related to the practice of their career.

**Employ** the vocabulary of their studies correctly and abundantly, in English.

<b>Thematic Content:</b>	<b>Hours</b>
<b>Unit 1. English in the work place, people, and organizations.</b> 1.1. Introduction and course overview. 1.2. Organizational structure. 1.3. Work, forms of work, and people at work. 1.4. Directive styles and business leaders. 1.5. Recruitment and personnel selection: Skills and competencies.	<b>16</b>
<b>Unit 2. English in the functional areas of an organization.</b> 2.1. Marketing, markets, and competition. 2.2. Product design, innovation, and development. 2.3. Materials, suppliers, and production. 2.4. Money in finances and economy. 2.5. Business philosophies.	<b>16</b>
<b>Unit 3. English in people and business skills.</b> 3.1. Time and its management. 3.2. Stress management. 3.3. Meetings, group work, and presentations. 3.4. Negotiating skills. 3.5. Telephone calls, fax, and e-mail.	<b>16</b>
<b>Unit 4. English in organizational culture and values.</b> 4.1. Cultures and organizational culture. 4.2. Power management and distance among cultures. 4.3. Transcultural business practices. 4.4. Corporate acquisitions and alliances. 4.5. Corporate and product image.	<b>16</b>

**Learning Activities:**

The learning experience in this course will be individual and in groups; some

directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects..

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of	35%

	questionnaires, essays, structured problems to solve biographical or internet research	
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%
	<b>TOTAL</b>	<b>100%</b>

### Bibliography

	Type	Title	Author	Publisher	Year
1	Text	Business Vocabulary in Use Advanced.	Bill Mascull.	Cambridge University Press.	2004.
2	Reference	Business Vocabulary in Use intermediate.	Bill Mascull.	Cambridge University Press.	2002.
3	Reference	Common American Phrases in Everyday Contexts: A Detailed Guide to Real-Life Conversation and Small Talk.	Richard Spears. A.	McGraw-Hill, segunda edición.	2002.



### Course Program

<b>Course Name:</b> Financial Management	<b>Course ID:</b> FZ401
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**Placement in Curricular map:** Sixth Semester

**Course Characteristics:**  
Develop in students a solid formation to apply tools that allow them to evaluate different short-term and long-term investment alternatives; short-term they should be able to apply the foundations of management of cash, accounts receivable, inventory, and accounts payable in order to reach liquidity goals; and long-term, the assessment and selection of the most productive alternative taking into consideration the cost of Money, its current value, financial structures, the shortage of resources, and the macroeconomic environment of the company in order to reach profitability objectives.

**General Learning Objectives:**  
At the end of this course the student is expected to:

- Apply** the tools to effectively manage a work budget following the efficiency and liquidity objectives of the company.
- Solve** situation in which the fluctuation of cash applies in order to propose solutions in the search for efficiency and effectiveness of resource management.
- Build:** solutions to financial problems using computer tools, specifically Excel.
- Elaborate** the financial assessment of an investment Project, considering the value of Money in time, financing sources, marketability, returns, and the financial structure of the company.
- Develop** an ability to manage the financial structure of the company, determining the adequate levels of financing with its resources and those of others, and the repercussion of profits.
- Operate** financial mathematic tools to solve problems of simple, compound, yearly, and depreciation interest, and determine the value of money in time.
- Integrate** the appropriate sources of financing to finance a Project, whether these are first level or second level in the Mexican Financial System, considering

rates, terms, special conditions, and its repercussions on profit, as well as to determine the rate of calculated average capital cost, its interpretation, and application.

<b>Thematic Content:</b>	<b>Hours</b>
<b>Unit 1 Foundation of Financial Management.</b> 1.1 Companies, their environment, and the role of finances. 1.2 The function of a financial manager. 1.3 Liquidity vs. Profitability 1.4 Importance of Work Capital management. 1.5 Mathematics for finances. 1.5.1 Simple interest and simple discount 1.5.2 Compound Interest 1.5.3 Overdue, anticipated, and deferred annuities. 1.5.4 Amortization and amortization funds. 1.6 Use of Excel in financial problems 1.7 Application cases and problems.	<b>10</b>
<b>Unit 2 Work Capital Management.</b> 2.1 Cash Management. 2.2 Accounts receivable management. 2.3 Inventory management. 2.4 Accounts payable management. 2.5 Application cases and problems.	<b>24</b>
<b>Unit 3 Investment Project</b> 3.1 Financial Structures 3.2 Cost of Capital 3.3 Financial Assessment of Investment Projects. 3.4 Cases and applications study.	<b>30</b>

**Learning Activities:**

The learning experience in this course will be individual and in groups; some

directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course

Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

**Bibliography**

	Type	Title	Author	Publisher	Year
1	Text 1	Contemporary Financial Management	R. Charles Moyer, James R. McGuigan	Thomson	2004
2	Text 2	Financial Mathematics	Héctor Manuel Vidaurri Aguirre	Thomson	2004
3	Text 3	Foundations for Financial Management.	Lawrence Gitman	Harla	1994





### Course Program

<b>Course Name:</b> Auditing II	<b>Course ID:</b> CB406
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**Placement in curricular map:** Sixth Semester

**Course Characteristics:**  
Develop in students a solid understanding of the most updated information of international auditing to obtain practical guidelines in the context of culture and international business that allows the execution of a world class audit following international auditing norms and regulations, including those done through electronic means.

**General Learning Objectives:**  
At the end of this course the student is expected to:

**Apply** the systematic procedure to organize an accounting firm that offers auditing services of financial statements for organizations that operate internationally.

**Design** the phases of planning and supervision during an audit, the study and assessment of internal control, techniques and procedures to produce decision-making elements in order to give a professional opinion, and the elaboration of the auditing results.

**Build:** solutions and decisions through the application of financial information norms and understanding that the only way to judge financial statements is through norms and auditing techniques.

**Elaborate** an auditing report.

**Emit** a professional opinion on the financial and accountable situation of th organization.

**Apply** the contents of this course in a practical audit.

**Elaborate** tools for the collection of information and sampling in an audit.

**Construct** a procedure to be updated on international regulations in the international auditing field and advances to assure quality.

<b>Thematic Content::</b>	<b>Hours</b>
<p><b>Unit 1 Public Accounting and Auditing around the world.</b></p> <p>1.1 Accounting and public control around the world.  1.2 The Public Accounting profession around the world.  1.3 Organization of a Public Accountant Firm with international services.  1.4 Background of auditing around the world.  1.5 Situation of the accounting profession around the world.  1.6 Legal regulations and professional corporations.  1.7 Social and ethical responsibility of accountants.  1.8 Auditing principles and Financial Information Norms.  1.9 Cases and application problems.</p>	<b>16</b>
<p><b>Unit 2 Auditing and International Auditing Norms.</b></p> <p>2.1 Auditing  2.1.1 Definitions and concepts.  2.1.2 Internal and external classification.  2.1.3 Purposes of auditing.  2.1.4 Cases in which executing an international audit proceeds.  2.2 Auditing Norms.  2.2.1 Background  2.2.2 General Presentation  2.2.3 Auditing in the European Union.  2.3 4 In America.  2.3.5 Before the International Federation of Accountants IFAC.  2.4 International regulations for the auditing profession  2.4.1 International Standards Accounting IASC  2.4.2 International Organizations of Securities Commission IOSCO  2.4.3 International Standard of Auditing ISA  2.4.4 The role of IFAC in IASC [International Federation of Accountants]  2.5 International auditing topics that are of concern.  2.5.1 Quality assurance.  2.5.2 International standards education for the accounting profession.  2.5.3 IFAC code of ethics for accounting professionals.  2.5.4 International standards related to the practice of statements and other reports issued by the International Auditing and Assurance Standards Board.  2.5.5 Accountable research and discipline.  2.5.6 International Financial Reporting Standards  2.6 Cases and applications study.</p>	<b>24</b>
<p><b>Unit 3 The International Auditing Procedure</b></p> <p>3.1 General Auditing procedures.  3.2 Work organization and execution.  3.3 International auditing norms and techniques.</p>	<b>12</b>

<p>3.5 Auditing practices: general orientation..  3.5 Professional training.  3.6 Cases and application problems..</p> <p><b>Unit 4 International Auditing by computer</b></p> <p>4.1 Training on the use of an auditing program by computer.  4.2 Practical case solution training by computer. Entrenamiento de solución de casos prácticos por computadora.  4.3 Case solution by computer  4.4 Cases and applications study.</p>	<b>12</b>
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<p><b>Learning Activities:</b></p> <p>The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:</p> <ol style="list-style-type: none"> <li>1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.</li> <li>2. Case methods to apply and assess the scope and limitations of the course content.</li> <li>3. Cooperative work outside the classroom to analyze cases and problem solving.</li> <li>4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.</li> <li>5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course</li> <li>6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.</li> </ol>
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<p><b>Assessment criteria and procedures:</b></p> <p>Students' performance throughout the course will be based on the following criteria:</p> <ol style="list-style-type: none"> <li>1. The manifested willingness and cooperation with concrete actions to</li> </ol>
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achieve the learning objectives of each unit of the course's general objective.

2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography:

	Type	Title	Author	Publisher	Year
1	Text 1	International Auditing	David O'Reagan	John Wiley & Sons	2004
2	Text 2	IFAC International Auditing Norms	Instituto Mexicano de Contadores Públicos, A. C.	IMCP	2004
3	Text 3	Auditing Assurance Services. Systematic Approach	& A William F. Messier, Steven Glover, Douglas F. Prawitt	McGrawHill/Irwin	2006



## Course Program

<b>Course Name:</b> International Tax Issues I	<b>Course ID:</b> IM401
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**Placement in curricular map:** Sixth Semester

**Course Characteristics:**  
Develop in students a solid understanding of the imposing international environment, especially that which concerns Canada, the United States, and Mexico, as members of the North American Free Trade Agreement [TLC-NAFTA], providing them with sufficient knowledge that will allow them to profit from the benefits of this international instrument, and therefore council both people and corporations who are subject to this legislation and require its services.

**General Learning Objectives:**  
At the end of this course the student is expected to:

- Apply** the structure of the treaties in which this country is a member, to avoid double taxation.
- Design** a system to apply the procedures of conflict resolution.
- Build:** solutions to Price transference problems.
- Elaborate** alternatives to develop a better option for fiscal obligations in cases such as personal income taxes, corporate income taxes, and capital profit in agreement with international principles and rules.
- Apply** solutions to profits, dividends, interests, and royalty cases in which international taxing companies are involved.
- Interpret** information Exchange mechanisms among countries related to fiscal law.
- Apply** a procedure to determine residency, the bases of residency, and fiscal address in the matter of international taxation.
- Detect** the passive and active subjects in a legal tax relationship internationally.

**Construct:** solutions to tax accreditation problems paid abroad, according to our legislation.

**Diagnose** gray areas and opportunities in international taxation and elaborate a decision.

<b>Thematic Content::</b>	<b>Hours</b>
<p><b>Unit 1 International Tax Issues I</b></p> <p>1.1 Mexican International Taxation dispositions: Constitution, Fiscal Code, LISR, etc.</p> <p>1.2 International Fiscal Instruments: Fiscal information Exchange treaties, double taxation.</p> <p>1.3 Principles to avoid double taxation.</p> <p>1.4 Structure of tax treaties to avoid double taxation.</p> <p>1.5 Theoretical aspects of the principles of the sources of riches in the matter of taxation.</p> <p>1.6 Fiscal neutrality through treaties to avoid double taxation.</p> <p>1.7 General residency aspects: bases of residency, fiscal address.</p> <p>1.8 Passive and active subjects in a legal tax relationship internationally.</p> <p>1.9 Cases and application problems.</p>	<b>16</b>
<p><b>Unit 2 International Tax Issues II</b></p> <p>2.1 Objectives that legal norms follow.</p> <p>2.2 Determination of a tax base internationally.</p> <p>2.3 Of tax rates</p> <p>2.4 Procedure for tax accreditation paid abroad, according to our legislation.</p> <p>2.5 Income assigned through treaties to avoid double taxation.</p> <p>2.6 The importance of the Protocol section in a treaty to avoid double taxation.</p> <p>2.7 The role of universality in treaties to avoid double taxation [Treaty Shopping]</p> <p>2.8 Conflict resolution procedure.</p> <p>2.9 Territories with preferent fiscal regimens.</p> <p>2.10 Transference Prices</p> <p>Cases and application problems.</p>	<b>16</b>
<p><b>Unit 3 Fiscal Treaties I</b></p> <p>3.1 Tax History in the U.S.</p> <p>3.1.1 League of nations</p> <p>3.1.2 United Nations</p> <p>3.1.3 OECD</p> <p>3.1.4 Andean Pact</p> <p>3.2 Reason for Treaties.</p> <p>3.2.1 U. S. Politics</p> <p>3.2.2 Savings Clauses</p>	<b>16</b>

<p>3.3 General Structure of treaty.  3.4 Residency and Reach  3.5 Domestic rules. Corporations and individuals.  3.5.1 Tax principles around the world.  3.5.2 Legal residency  3.5.3 Green Card  3.5.4 Substantial presence  3.5.5 Election  3.5.6 Treaty rules and tiebreakers  3.6 Business or commerce and permanent establishment.  3.7 Properties [real estate]  3.8 International transportation: ships, planes, containers.  3.9 Cases and application problems.  <b>Unit 4 Fiscal Treaties II</b>  4.1 U.S. rules and treaty rules of:  4.1.1 Dependent personal services.  4.1.2 Director quotes  4.1.3 Artists and athletes  4.1.4 Government service  4.1.5 Commercial activities  4.1.6 Real estate  4.1.7 Diplomats  4.1.8 Students  4.1.9 “Part time” jobs  4.1.10 Pensions, annuities, food pensions.  4.2 FDA rules  4.3 Dividends  4.4 Interests  4.5 Royalties  4.6 Sale of personal properties  4.7 Branch profits  4.8 Capital goods profits.  4.9 Other incomes: gambling lottery, damages, etc.  4.10 Exempt Organizations.  4.11 Rights of contributors  4.12 Information exchange  4.13 Effective date, termination.  4.14 Asset taxes  4.15 Case and applications study.</p>	<p><b>16</b></p>
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**Learning Activities:**  
The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student

outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet research	35%



Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### **Bibliography**

	<b>Type</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year</b>
1	Text 1	Private International Law	Leonel PerezNieto Castro	Harla	2005
2	Text 2	Fiscal Law	Arturo de la Cueva	Porrúa	2003
3	Text 3	Foreign Investment, Mexican Law, and International Law.	Luís Miguel Díaz y Gpe. Morones Lara	Themis	2001



### Course Program

<b>Course Name:</b> People Income Tax	<b>Course ID:</b> IM402
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**Placement in curricular map:** Sixth Semester

**Course Characteristics:**  
Develop in students a solid understanding of Income Tax Law, the different obligations that societies have according to the law, and develop their capacity to apply different concepts to determine income tax, income, deductions, fiscal losses, calculate provisional payments, and the detection of implicit and explicit benefits according to the law, determination of profit participation, dividends, and applications to asset taxes [IMPAC].

**General Learning Objectives:**  
At the end of this course the student is expected to:

- Apply** law concepts to determine company income taxes in the case of income, deductions, and fiscal losses.
- Design** a system to calculate provisional payments for income tax ISR..
- Build:** solutions to detect the implicit and explicit benefits in legal regimens that apply to workers.
- Elaborate** provisional payment declarations.
- Apply** dispositions of the study of law to determine asset taxes, as well as provisional payments that derive from it.
- Elaborate** ISR declarations of a company, and Project the most convenient final result for the company considering the convenience of investing in expenses, purchases, assets, to obtain a lower result of income tax payment.
- Construct** a system to determine dividends at the end of a fiscal term.
- Apply** the ISR law to determine the base of the P.T.U.

<b>Thematic Content::</b>	<b>Hours</b>
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<p><b>Unit 1 General dispositions and determination of the fiscal result.</b></p> <p>1.1 Tax Subjects  1.2 Sources of riches  1.3 Permanent establishment  1.4 No permanent establishment  1.5 Income of a permanent establishment  1.6 Fiscal Result Determination  1.7 Cases and application problems</p>	<p><b>12</b></p>
<p><b>Unit 2 Accumulative Income, Inflation, and Deductions.</b></p> <p>2,1 Analysis of accumulative income.  2.1.1 Generalizations  2.1.2 Obtainment dates  2.1.3 Determination of profit in the sale of lands.  2.1.4 Determination of profit in other assets.  2.2 Annual inflation adjustment  2.2.1 Determination of average annual balance of credits.  2.2.2 Determination of average annual balance of debts.  2.2.3 Determination of the difference between annual credit balance and annual debt balance.  2.2.4 Determination of annual adjustment due to inflation.  2.3 Analysis of authorized deductions: requirements, expenses, non-deductibles.  2.4 Deduction of investment: concept, investment deductions, casualty losses, automobile deductions, immediate deductions.  2.5 Cases and application problems</p>	<p><b>18</b></p>
<p><b>Unit 3 Fiscal Losses, provisional Payment, PTU and Dividends.</b></p> <p>3.1 Fiscal Losses  3.1.1 Determination of fiscal loss  3.1.2 Period for amortization  3.1.3 Loss of amortization rights.  3.1.4 Updating of losses  3.2 Provisional payments  3.2.1 Obligation  3.2.2 Method to determine provisional payments.  3.2.3 Provisional payments for societies and civil associations that distribute returns according to the terms of article 110 section ii.  3.2.4 Decrease of amount in provisional payments.  3.3. Determination of the basis for PTU.  3.3.1 Generalizations  3.3.2 Operational mechanics  3.4. Fiscal Regimen for Dividends  3.4.1 Capital account for contributions  3.4.2 Final Net Income account  3.4.3 Reduction of capital</p>	<p><b>18</b></p>

<p>3.4.4 Obligations for those who pay dividends.  3.4.5 Determination of profits in the sale of stock..  3.5 Cases and applications study</p> <p><b>Unit 4 Asset Taxes [IMPAC]</b></p> <p>4.1 Tax subject  4.2 Tax calculation  4.3 Extensions  4.4 Determination of average value.  4.4.1 Financial assets hired by the financial system.  4.4.2 Financial assets hired with other people  4.4.3 Stocks  4.4.4 Fixed assets [except lands]  4.4.5 Lands  4.4.6 Inventories  4.4.7 Some debts  4.5 Provisional Payments  4.5.1 Obligation  4.5.2 Operational mechanics for its determination.  4.5.3 ISR accreditation against IMPAC  4.6 IMPAC Annual Determination  4.6.1 ISR Accreditation  4.6.2 IMPAC returns  4.7 Cases and applications study</p>	<p><b>16</b></p>
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<p><b>Learning Activities:</b>  The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student</p>
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outside the classroom. Those carried out by students will be held in the following way:

1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.
2. Case methods to apply and assess the scope and limitations of the course content.
3. Cooperative work outside the classroom to analyze cases and problem solving.
4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.
5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course
6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.

**Assessment criteria and procedures:**

Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
Interrogation and problem solving.	Individual and group assignments, in the form of questionnaires, essays, structured problems to solve biographical or internet	35%

	research	
Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### **Bibliography**

	<b>Type</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year</b>
1	Text 1	Fiscal Law	Thomson Iberoamérica	Thomson	2006
2	Text 2	Tax Law Lessons	Antonio Jiménez González	Thomson	2004
3	Text 3	Provisional 2006 ISR and IA payments and practical cases	ED EDC Fiscal	ISEF	2006



### Course Program

<b>Course Name:</b> The Human Being, History, and Society	<b>Course ID:</b> HU401
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**Placement in curricular map:** Sixth Semester

**Course Characteristics:**  
Develop in students an recognition of the Human Being as a being that participates in history and society; in history in different eras and spaces and with diverse cultural traits to understand the collective experience that precedes us; and in society where it is placed as a social subject in search of evaluating some contemporary social manifestations and its predictable future consequences, all this with the idea that the student can reflect on this and help locate themselves in reality in order to become responsible for their future.

**General Learning Objectives:**  
At the end of this course the student is expected to:

- Apply** mechanisms that will allow identification and reconstruction of vision about mankind and contemporary and future society through study and reflection of diverse sociological thinking.
- Design** a system to identify the most outstanding traits of historical development in a micro and macro environment.
- Build:** social analysis procedures with more elements than current employees, in order to allow participation in social planning procedures.
- Elaborate** an essay where specific time periods are recognized, fundamentally identifying the role of human beings in history
- Construct** a serious and profound critique of the context, freely establishing priorities as an individual and as part of a society, always in favor of a common good.
- Operate** in the performance of their profession, a more intimate closeness with society.
- Elaborate** an outline that demonstrates the importance of historical knowledge for their Being and what to do as a social subject.
- Apply** a strategy that allows them to know and understand the difference and

similarities of diverse cultures, in order to perform positively, locally, regionally, and in any other part of the world.

**Elaborate** a community intervention Project that will be defined by the instructor

<b>Thematic Content::</b>	<b>Hours</b>
<p><b>Unit 1 Society, Humanism, and School.</b></p> <p>1.1 Exploration of the concept of Society.            1.2 The bases that make it tangible.            1.3 The specialty and temporality of the concept.            1.4 Basic categories for its analysis.            1.5 Mankind in Society            1.6 Humanism, Society, School.            1.7 Humanism concept            1.8 The role of individual education and humanism.            1.9 Humanized society vs. Dehumanized society.            1.10 Socially accepted values and humanism.            1.11 Humanism and university            1.12 Cases and application problems</p>	<b>14</b>
<p><b>Unit 2 Human Being and History</b></p> <p>2,1 Why History?            2.2 Immediate history and the 90's decade            2.3 40's and 50's decade and the postwar.            2.4 Convulsions in the beginning of the 20<sup>th</sup> century.            2.5 19<sup>th</sup> century life and development            2.6 From modernism to the contemporary.            2.7 Cases and application problems</p>	<b>14</b>
<p><b>Unit 3 Contemporary paradigms: the visions of today's actors. Los</b></p> <p>3.1 Today's actors            3.1.1 Alvin Toffler and his theory of change            3.1.2 Carlos Fuentes and the internationalization of cultures through a inclusive progress.            3.1.3 Erich Fromm: Where are we and where are we going?            3.1.4 Perry Anderson and his postmarxism view.            3.1.5 Paulo Freyre and his vision of Latin-American thinking.            3.1.6 Francis Fukuyama and confidence as a central value.            3.2 The crisis of the everyday            3.2.1 Major problems vs. notable topics.            3.2.2 Basic forms of reality knowledge.            3.2.3 The role of velocities of time.            3.2.4 The social role of a company            3.2.5 Education as a central element in society.            3.3 Cases and applications study.</p>	<b>14</b>
<p><b>Unit 4 Contemporary society as a trampoline for a future society.</b></p>	<b>14</b>



<p>4.1 Regional social manifestations.  4.2 The role of hope in the dreams of mankind.  4.3 Social responsibility of mankind and youth.  4.4 Social values that should remain.  4.5 Intervention projects with the purpose of returning to a more just society.  4.6 Cases and applications study.</p> <p><b>Unit 5 Social Intervention project in the community.</b>  5.1 Project definition and justification.  5.2 Project planning.  5.3 Project implementation.  5.4 Project Assessment.</p>	<b>8</b>
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<p><b>Learning Activities:</b>  The learning experience in this course will be individual and in groups; some directed by the instructor and others will be carried out individually by the student outside the classroom. Those carried out by students will be held in the following way:</p> <ol style="list-style-type: none"> <li>1. Collaborative work in the classroom to analyze and debate over course content under instructor supervision.</li> <li>2. Case methods to apply and assess the scope and limitations of the course content.</li> <li>3. Cooperative work outside the classroom to analyze cases and problem solving.</li> <li>4. Learning based on structured and non-structured problems in order for students to learn formulate problems and the course content by generating solutions, working individually as well as in groups, after brainstorming.</li> <li>5. Content presentation by the instructor, avoiding at all cost its becoming a custom throughout the course</li> <li>6. Learning based on application projects in groups in order for students to apply their knowledge in these projects.</li> </ol>
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<p><b>Assessment criteria and procedures:</b></p>
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Students' performance throughout the course will be based on the following criteria:

1. The manifested willingness and cooperation with concrete actions to achieve the learning objectives of each unit of the course's general objective.
2. The manifested commitment, honesty, seriousness, responsibility, quality, participation, and creativity when executing all learning activities developed throughout the course.
3. The manifested ability and dexterity to solve specific problems throughout the course.

Considering the criteria mentioned above, the following assessment form is proposed:

Form	Instrument	Percentage
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Problem solving	Individual objective tests: partial and final exam.	45%
Product Request	Application, documental or field research project and individual or group report of the project.	20%

### Bibliography

	Type	Title	Author	Publisher	Year
1	Reference	Review of Mexico's History	Juan Brom	Grijalva	1996
2	Reference	Review of Universal History	Juan Brom	Grijalvo	1990
3	Reference	Introduction to Psychology	Peter Berger	Limusa	1996
4	Reference	Values in Education	Pedro Ortega, Ramón Mínguez	Ariel	2001
5	Reference	Minimal History of Mexico	Daniel Cossío Villegas	El Colegio de México	1994
6	Reference	Anatomy of a Mexican	Roger Bartra	Plaza Janés	2002



<b>Course Name:</b> ENTREPRENEURIAL DEVELOPMENT	<b>Course ID:</b> AD055
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**Placement in Curricular Map:**  
Axis 2 course, general common education in the areas of administration and business.

**Course Characteristics:**

This course is designed to develop in students the necessary abilities and skills to generate ideas, detect opportunities, create, plan, and develop competitive companies, as well as their expansion, strengthening team work, an entrepreneurial spirit, and achieving the ability to make managerial decisions under pressure in a youthful company, and making sure that all their ideas become a reality.

**General Learning Objectives**

This course's objectives are to propel and develop an entrepreneurial spirit, encouraging leadership and team work; identify and entrepreneur's competencies and entrepreneurial leaders, providing knowledge through business planning to form a youthful company, in which they will apply their acquired knowledge to determine the best strategies for the areas of Human Resources, Marketing, Finances, Production, and General Management, encouraging the creation of their own business through organizational motivation, working under pressure, and a healthy environment where their entrepreneurial skills can grow.

**Thematic Content:**

**Unit 1 Leadership and Entrepreneurial Attitude**

**4 hrs**

- 1.1.- Entrepreneurial Attitude
  - 1.1.1.- The Real Entrepreneurial Attitude
  - 1.1.2.- Characteristics of an Entrepreneur
  - 1.1.3.- Entrepreneurial Spirit
  - 1.1.4.- The Entrepreneurial Leader
  - 1.1.5.- An Entrepreneur's great successful family
- 1.2- Leadership
  - 1.2.1.- The Game of Change
  - 1.2.2.- Empowerment. Free your potential
  - 1.2.3.- The power of vision
  - 1.2.4.- The new itinerary, shared values for the triumph of a healthy culture.
  - 1.2.5.- Imperative quality / service
  - 1.2.6.-Redefining Leadership for the next century.

**Unit 2 General Business Description**

**6 hrs**

- 2.1.- Nature of a company
- 2.2.- Life Plan
- 2.3.- How to uncover opportunities for new companies.
- 2.4.- Above all, personal affairs
- 2.5.- Entrepreneurs and their responsibility in the community.

**Unit 3 Organization**

**8 hrs**

- 3.1.- Company Description
- 3.2.- Mission
- 3.3.- Vision
- 3.4.- Objectives
- 3.5.- Competitive Advantage
- 3.6.- Business Structure
- 3.7.- Analysis of industry or sector.
- 3.8.- Company products and / or services
- 3.9.- Qualifications to enter the area.
- 3.10.- Support

**Unit 4 Personnel**

**8 hrs**

- 4.1.- Objectives in the area of HR
- 4.2.- Organizational Structure
- 4.3.- Specific functions per position.
- 4.4.- Personnel Training
- 4.5.- Personnel Development
- 4.6.- Salary and wage management.
- 4.7.- Performance Evaluation
- 4.8.- Work relationships and conflict
- 4.9.- Legal Framework of the organization
- 4.10.- Operative Policies

**Unit 5 Marketing****8 hrs**

- 5.1.- Objectives in the area of Marketing
- 5.2.- Competition
- 5.3.- Clients and Products
- 5.4.- Market analysis
- 5.5.- Market Research
- 5.6.- Interpreting market research results.
- 5.7.- Secondary information sources
- 5.8.- Market risks and opportunities.
- 5.9.- Price definition
- 5.10.- Profit margin
- 5.11.- Breakeven point
- 5.12.- Publicity
- 5.13.- Sales promotion
- 5.14.- Commercialization

**Unit 6 Production and service****8 hrs**

- 6.1.- Objectives in the area of Production
- 6.2.- Product or service specifications.
- 6.3.- Description of production process or rendering of services.
- 6.4.- Description of Production Flow
- 6.5.- Technology Characteristics
- 6.6.- Equipment and Facilities
- 6.7.- Raw Materials
- 6.8.- Installed Capacity
- 6.9.- Inventory Management
- 6.10.- Company Location
- 6.11.- Plant and office design and distribution.
- 6.12.- Required labor
- 6.13.- Continuing quality procedures
- 6.14.- Production Programs

**Unit 7 Finances****8 hrs**

- 7.1.- Accounting Objectives
- 7.2.- Company accounting system
- 7.3.- Flow of cash
- 7.4.- Projected financial statements
- 7.5.- Financial indicators
- 7.6.- Estimations used in financial projections.
- 7.7.- Financing Systems

**Unit 8.- Organization Legal Framework****8 hrs**

- 8.1.- Company constitution ( Micro, Small, Medium)
- 8.2.- Fiscal legislation
- 8.3.- Selection of legal structure.
- 8.4.- Protection of company interests.
- 8.5.- Obtaining of patents
- 8.6.- How to obtain a registered trademark.
- 8.6.- Copyright registry
- 8.7.- Protection of commercial secrets.
- 8.8.- Protection of company name
- 8.9.- Company and Ethics.

**Unit 9 Business Plan Presentations****6 hrs**

- 9.1.- Executive Summary
- 9.2.- Written Presentation
- 9.3.- Oral Presentation

**Learning Activities:**

- Presentation of an article, no news. Must include the source, its importance and repercussions related to the topic, according to our course Schedule: written report and comments on each class.
- Research and presentation of various topics in teams, during assigned dates in the Schedule.
- Case resolution and presentation individually and in teams.
- Exercise solving in class, individually and in teams.
- Presentations by the instructor will take place in order to explain proposed topics and strategies.
- Study Trip.
- Conference participation, corporate or public service visitors. A monthly lecture will be held
- A class president will be named, who will be responsible for coordinating extra-curricular activities.
- Teams will consist of no more than 13 and no less than 8 members each (depending on class size)
- Weekly advances of their business plan will be presented starting in March by team members, tutoring will take place via e-mail.
- In each session, the instructor will access the project's advances.
- With this information, each team will have to turn in their assignment.
- The teams in which we will be working during each session will have to:
  - Make joint decisions
  - Advance according to the steps of their Project (which also appear in the activity program)
  - Research topics to complement each class.
- Students will participate in two stages of this course.
  - Expo Company
  - Expo Products

**Assessment criteria and procedures:**

- ◆ In each session the topics from the previous class will be asked. It will count as participation.
- ◆ Case resolution in class will be considered as participation.
- ◆ Cases and exercises done at home will have a numeric grade according to their result and it will be part of the overall evaluation.
- ◆ Advances in their business plan will be evaluated weekly. Dates will be established with the agreement of the class; this will be part of the final grade.
- ◆ The presentation of final written and oral results of research will be considered as part of their final grade.
- ◆ The presentation of select topics by a student will be considered as participation.
- ◆ Delivery of their business plan will be considered as part of their final evaluation.

**Guidelines:**

- ◆ No late entries are allowed. (no tolerance)
- ◆ Dates and time to turn in reports must be respected, otherwise they will not be valid.
- ◆ Business plan cannot be turned in at a different date than the one established at the beginning.
- ◆ Participation will be evaluated according to attendance.
- ◆ Reports that do not contain the minimum requirements will not be accepted.
- ◆ Teacher disrespect and vice-versa is not allowed.
- ◆ In any situation in which copying final papers is attempted, the dispositions established in art. 27 of the student rule handbook will be applied.
- ◆ Absences must be watched.
- ◆ Exiting to go to the restroom or drink water should be orderly, without having to ask for permission, and reasonable.
- ◆ To respect the class, cell phones must be turned off.

**Final Project ( Business Plan )**

At the end of the semester, a final report will be turned in together with the course evaluation. Information about the documentation of the Project will be turned in during the course, some details are:

- **Font:** ( Times New Roman **(12)**; Arial **(12)**; Tahoma **(11)**; Verdana **(10)**).
- **Page size:** Letter
- **Presentation:** Bound or in a presentable folder.
- **Cover:** According to the policies of each company

**EVALUATION CRITERIA**

Articles and Participation	15%
Cases and exercises	20%
Diverse Research	30%
Business Plan	35%
	<hr/>
	100%

## **Bibliography**

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- Alcaraz Rodríguez Rafael. ***El Emprendedor de éxito***. Mc Graw Hill, 2001. 2da ed.
- Price Courtney. ***Tips y Trampas para emprendedores***. Mc Graw Hill, 2000. 1era ed.
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- McFarland, Lynne Joy. ***Liderazgo para el siglo XXI***. Mc Graw Hill, 1996
- Anzola Rojas, Sérvulo. ***La Actitud Emprendedora***. Mc Graw Hill, 2003
- \_\_\_\_\_. ***Manual de Plan de negocios, SBDC Guanajuato***. Sistema Estatal del Financiamiento al Desarrollo





### Course Program

<b>Course Name</b> Fiancial Budgeting	<b>Course ID</b> IM403
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<b>Placement in Curricular map</b> Seventh semester of International Public Accounting.
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<b>Course Characteristics</b> <p>This course presents a practical orientation of budgeting in the functional areas of a business. Also, according to the nuances of the CETYS model, collaborative and experiential learning from students is sought, through the complete development of a general and specific area Budget.</p>
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<b>General Learning Objectives</b> <ul style="list-style-type: none"><li>• This program is designed to make the student understand, learn, and apply in their professional lives the necessary tools to carry out the formulation of budgets, which is the basis for future decisions in the company.</li><li>• Will elaborate budgets, estimations, and apply cost control.</li><li>• Will know how to benefit from the appropriate Software to manage and concentrate budgets.</li></ul>
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Thematic Content:	HOURS
<b>Unit I: ADMINISTRATION AND ITS ROLE IN BUDGETS</b>	<b>8</b>
I.1. GENERAL OVERVIEW: Preparation, handling, and management of budgets.	
I.2. Budget Duration	
I.3. Mechanics and control phases of budgeting control.	
I.4. Budget Manual	
<b>Unit II: MASTER BUDGET Y ZERO-BASE BUDGETING</b>	
II.1. Areas of application for budgets	
II.2. The concept of a Master Budget	<b>12</b>
II.3. Zero—base budgeting	
II.4. Mechanism of Zero-base budgeting	
II.5. Advantages and Disadvantages of PBC.	
<b>Unit III: INCOME STATEMENT BUDGET.</b>	
III.1. Income Budget	
III.1.1. Sales Budget	
III.1.2. Other Income Budget.	<b>20</b>
III.2. Cost and Expense Budget	
III.2.1. Production, Purchasing, and Inventory Budget.	
III.2.2. Distribution Cost Budgeting.	
III.2.3. Administrative Expense Budgeting.	
III.2.4. Other Expenses Budgeting	

<b>Unit IV: PRO FORMA BALANCE AND CASH FLOW.</b> IV.1. Budgets and Operation Results IV.2. I.S.R. Income Tax IV.3. Distribution of Profits Budget IV.4. Suggested Financial position IV.5. Budgets, and the origin and distribution of resources. IV.6. Elaboration of a General Pro forma Balance. IV.7. Cash Budget IV.8. Sequence of Cash  <b>Unit V: BUDGETS AND MANUFACTURING</b> V.1. Activity-based Management V.2. Activity-based budgeting and Cost Management	<b>14</b>                          <b>10</b>
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#### Learning Activities

- Students will develop a company's general budget, which will enrich the content of this subject and they will turn in a project at the end of this course which includes all the elements that make it up.
- They will carry out field research where they will compile relevant information for the integration of a budget.
- Students will be linked to internships where they will develop their professional skills with everyone else who interested in this course.
- All activities will be geared toward team work and collaborative learning.

#### Assessment Criteria and Procedures

Partial exams (3)	40%
Presentations and team work	10%
Assignments and Participation	20%
Project Delivery	30%

#### Bibliography

	Type	Title	Author	Publisher	Year
1	Bibliographical	<i><b>El Presupuesto.</b></i>	Del Río, Cristobal <b>(2005)</b>	ECASA	2005
2	Bibliographical	<i><b>Presupuesto Base Cero.</b></i>	<b>Peter A. Pyhrr</b>	LIMUSA. Grupo Noriega Editores	2005



### Course Program

<b>Course Named</b> International Tax Issues II	<b>Course ID</b> IM403
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<b>Placement in Curricular Map</b> Seventh semester of International Public Accounting.
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<b>Course Characteristics</b> International Tax Issues II presents a theoretical and practical orientation of topics relevant to fiscal laws in various countries, as well as complying with the nuances of the CETYS model which looks for collaborative and experiential learning of students.
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<b>General Learning Objectives</b> <ul style="list-style-type: none"><li>• Learn to apply fiscal dispositions of the blocks of countries with which Mexico has a double taxation treaty.</li><li>• Ability to analyze the optimal use of these treaties in order to avoid double taxation.</li><li>• Elaborate budgets, estimations, and apply const control.</li><li>• Know and apply project tools to unfold activities, analyze contingencies, determine a critical path, interrelations among activities, and elaboration of Gantt graphs to control projects.</li><li>• Know how to obtain benefits from Software to calculate taxes.</li></ul>
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Thematic Content	HORAS
<p style="text-align: center;"><b>I.- HISTORY OF EUROPEAN TAXATION MODEL</b></p> <ol style="list-style-type: none"> <li>1. Background.</li> <li>2. What are taxation models?</li> <li>3. Internal and external legal environment as an instrument to avoid double taxation in European Union countries.</li> <li>4. Subject, object, tax base, and rate in treaties to avoid double taxation.</li> </ol>	<b>12</b>
<p style="text-align: center;"><b>II.- STRUCTURE OF TAX TREATIES</b></p> <ol style="list-style-type: none"> <li>1. Ruling principles of tax models.</li> <li>2. International experiences with countries from the European Union and Latin-America.</li> <li>3. Treaty analysis among the EU, Central and South America.</li> </ol>	<b>20</b>
<p style="text-align: center;"><b>III.- CONSEQUENCES OF GLOBALIZATION AND ECONOMIC ACTIVITIES.</b></p> <ol style="list-style-type: none"> <li>1.- Background.</li> <li>2.-Cases of fiscal consequences of globalization and economic activity.</li> </ol> <p><b>IV. LEGAL AND FISCAL ASPECTS OF ELECTRONIC COMMERCE OPERATIONS.</b></p> <ol style="list-style-type: none"> <li>1.- Transference prices.</li> <li>2.- Electronic commerce operations, legal and fiscal aspects.</li> </ol>	<b>20</b>
	<b>12</b>

### Learning Activities

- Students will develop the calculation of taxes related to cases of companies in different countries, as well as enrich the development of this subject and they will turn in a final Project which includes all the aspects that make it up.
- Will perform field research where they will compile relevant information.
- Through the Entrepreneurial Academic Council of CETYS, students will be linked to Empreser, private investors, and other parties interested in the generated projects.
- All activities will be geared toward team work and collaborative learning.

### Assessment criteria and procedures

Partial Exams (3)	40%
Presentations and team work	10%
Assignments and Participation	10%
Project delivery	40%

### Bibliography

	Type	Title	Author	Publisher	Year
1	Bibliographical	Régimen Fiscal de los Extranjeros en México.	Manuel E. Tron.	Ed. Themis	4 <sup>a</sup> . Edición. ISBN 968-452.419
2	Bibliographical	Nociones del Derecho Fiscal.	Dr. Sánchez Piña.	Ed. PAC..	3 <sup>a</sup> . Edición
3	Bibliographical	Ley ISR correlacionada.	Lic. E. Calvo Nicolau.	Ed. Themis	2005



**Programa de curso**

Course Name <sup>i</sup> : <b>Personal Income Tax</b>	Course ID <sup>ii</sup> : <b>IM404</b>
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Placement in curricular map <sup>iii</sup> : <b>7th Semester</b>
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Course Characteristics <sup>iv</sup> : <b>In this course, an exhaustive and practical analysis is made to the fiscal dispositions that apply to different types of income, such as: Salaries, professional and entrepreneurial activities, leases, transfer of goods, acquisition of goods, interests, prizes, dividends, and other income; identifying accumulative taxable income, partially accumulative income, exempt income, and non objective income, for retention purposes, provisional payments, and annual tax declarations, taking into consideration the specific deductions that each income can include, as well as personal deductions for annual declarations.</b>
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General Learning Objectives <sup>v</sup> : <b>Develop in students the necessary competencies, based on analysis and correct interpretation, the application of fiscal dispositions relative to Personal Income Tax laws and their regulations, regulations of the Miscellaneous Resolution, the regimen for Administrative Services, and other related dispositions, applicable to a person's income who are Mexican residents and by exception if the case applies, those related to persons living abroad, in order for them to be able to correctly calculate retentions, provisional payments, annual tax declarations, and correct compliance with tax laws, through Instructor presentations, research papers, practical solutions for every chapter presented, the usage of videos, specialized fiscal software, in particular that which is applicable to personal income tax and the SAT platform.</b>
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Thematic Content<sup>vi</sup>:

	<b>Hours</b>
<p><b>1. GENERAL DISPOSTIONS TITLE IV LISR.</b></p> <p>1.1. Define who are tax subjects.            1.2. Identify the object.            1.3. Analyze fiscal discrepancy            1.4. Brief analysis of the Co-ownership Fiscal Regimen            1.5. Brief analysis of the Conjugal Society Fiscal Regimen.            1.6. Brief analysis of the Succession Fiscal Regimen.            1.7. Research assignment</p>	<b>4</b>
<p><b>2. SALARY INCOME AND IN GENERAL FOR PROVIDING A SUBORDINATE PERSONAL SERVICE.</b></p> <p>2.1. Describe the object of encumbrance.            2.2. Analyze assimilative salary income and its fiscal regimen.            2.3. Analysis of income that does not pay taxes:                2.3.1. Benefits other than salary, extra hours and Sunday Premium.                2.3.2. Than compensation for risk and illness.                2.3.3. Than retiring, pensions and other retirement benefits.                2.3.4. Than reimbursement for medical expenses.                2.3.5. Than social security benefits.                2.3.6. Than a pension plan.                2.3.7. Than contributions to SAR and INFONAVIT.                2.3.8. Than savings accounts and funds.                2.3.9. Than social security premiums for employees.                2.3.10. Than seniority benefits, retirement, compensations, and other severance payments.                2.3.11. Than annual gratification.                2.3.12. Than travel expenses            2.4. Fiscal regimen of income due to seniority benefits, retirement and compensations, and other payments for retirement, relating to the annual tax declaration.            2.5. Analysis of the dispositions relative to calculating retentions:                2.5.1 ISR according to tariffs.                2.5.2. Accrediting subsidy                2.5.3. Salary credit            2.6. Annual ISR calculation and declaration.            2.7. Liability of tax payers.            2.8. Boss liability            2.9. Requirement for salary credit.            2.10. Practice # 1</p>	<b>14</b>
<p><b>3. INCOME FROM CORPORATE AND PROFESSIONAL ACTIVITIES.</b></p> <p>3.1. Describe the object of encumbrance and its time of accumulation.            3.2. Analysis of authorized deductions and non-deductibles.            3.3. Investment deductions.            3.4. Deduction requirements.            3.5. Provisional payment calculations            3.6. Fiscal Regimen income from rendering of professional service.            3.7. Co-ownership Fiscal Regimen            3.8. Annual Tax declaration derived from professional activities income.            3.9. Annual Tax declaration derived from rendering of Professional Services income.            3.10. Fiscal Regimen of fiscal losses in provisional payments and Annual Tax Declaration.            3.11. Tax-payer liabilities.            3.12. Fiscal regimen of personas with corporate activities income who opt top ay taxes under an Intermediate Regimen.</p>	<b>12</b>



3.13. Fiscal Regimen of small tax-payers. 3.14. Practices 2,3 and 4	
<b>4. INCOME FROM LEASES AND IN GENERAL FROM GRANTING THE TEMPORARY USAGE OR POSSESSION OF PROPERTIES OR BUILDINGS.</b> 4.1. Describe the object of income under this chapter. 4.2. Exempt income. 4.3. Authorized deductions and their requirements. 4.4. Provisional payments. 4.5. Annual tax declaration of income from leases, leases with salaried, and leases from other income. 4.5. Fiscal regimen of income through a trust. 4.6. Tax-payer liabilities. 4.7. Practice # 5.	<b>6</b>
<b>5. INCOME FROM THE TRANSFER OF COMMODITIES.</b> 5.1. Describe the object of income of the chapter. 5.2. Exempt income. 5.3. Authorized deductions. 5.4. Determine encumbrance income and not accumulative encumbrance income. 5.5. Determination and treaty of fiscal loss. 5.6. Provisional payments 5.7. Annual tax declaration as a sole income and with different incomes if it applies. 5.8. Practice # 6.	<b>8</b>
<b>6. INCOME FROM ASSET ACQUISITION.</b> 6.1. Describe the object of income in this chapter. 6.2. Exempt income. 6.3. Calculation of provisional payments. 6.4. Authorized deductions in annual tax declaration. 6.5. Annual tax declaration as a sole income or diverse incomes in this chapter. 6.6. Practice # 7.	<b>4</b>
<b>7. INCOME FROM INTEREST.</b> 7.1. Describe the object of income in this chapter. 7.2. Exempt income. 7.3. Income Accumulation 7.4. Liability of retaining and completing taxes by the people who pay interest. 7.5. Tax-payer liabilities. 7.6. Practice # 8.	<b>4</b>

<p><b>8. INCOME FROM AWARDS.</b></p> <p>8.1. Describe the object of income of this chapter.  8.2. Exempt income.  8.3. Tax payment through retention.  8.4. Income subject to definite payment.  8.5. Encumbrance and accumulative income.  8.6. Liability of people who present awards.</p>	<p><b>4</b></p>
<p><b>9. INCOME FROM DIVIDENDS AND IN GENERAL THE PROFITS DISTRIBUTED BY COMPANIES.</b></p> <p>9.1. Describe object of income of this chapter.  9.2. Income accumulation  9.3. ISR accreditation paid by a trade company who distributed dividends or profits.  9.4 Concepts similar to dividends or distributed profits.  9.5 Practice # 9.</p>	<p><b>4</b></p>
<p><b>10. OTHER INCOMES.</b></p> <p>10.1. Describe the object of income of this chapter.  10.2. Other specific incomes.  10.3. Provisional payments.  10.4. Annual Tax Declaration.</p>	<p><b>2</b></p>
<p><b>11. Workshop for Annual Tax Declaration of persons with diverse incomes from title IV of LISR.</b></p>	<p><b>2</b></p>

<p><b>Learning Activities<sup>VII</sup>:</b></p> <ol style="list-style-type: none"> <li>1. Instructor presentations</li> <li>2. Student presentations about research and practices.</li> <li>3. Usage of Blackboard.</li> <li>4. Round tables for the analysis, discussion, reflection, criticism of fiscal dispositions.</li> <li>5. Promotion of activities through team work.</li> <li>6. Use of INTERNET as a tool for researching web site where fiscal information is published.</li> <li>7. Usage of SAT platform (Integral SAT solutions) for provisional payments, annual tax declarations, informative declarations, and other services available to tax-payers.</li> <li>8. Usage of videos for specific topics about personal income.</li> <li>9. Usage of specialized fiscal software published by Editorials.</li> <li>10. Participation of SAT officials from the Local Administration of Tax-payer Assistance.</li> <li>11. Assistance to forums, conventions, symposiums, and accounting week.</li> </ol>
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<b>Assessment Criteria and Procedures<sup>viii</sup></b>	
1. Training: Responsibility, team work, and leadership	10%
2. Competencies:	
2.1. Written Exams	50%
2.2. Assignments and research papers	15%
2.3. Course Practices (10 )	25%
Total competencies:	90%
Total	100%

Bibliography<sup>ix</sup>

	Type	Title	Author	Publisher	Year
1	Text	Fiscal Log	Javier Beldares S.	Gasca	2007
2	Cons.	Personal Income Tax	Ma. Antonieta Granados	Thomson	2007
3	Cons.	Practical Study of Personal Income Tax	Alejandro Barrón Morales	ISEF	2007
4	Cons.	Practical Study of Salary and Wages Regimen.	Luis Iturriaga Bravo	ISEF	2007

<b>BASIC BIBLIOGRAPHY ID: IM404 PERSONAL INCOME TAX</b>
---

**TITLE: CORRELATED FISCAL SUMMARY.  
PUBLISHER: TAX EDITORES  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: PROFESSIONAL TAX PRACTIAGENDA WITH PRACTICAL CASES.  
PUBLISHER: TAX EDITORES  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: EXECUTIVE FISCAL PAYROLL  
PUBLISHER: EDICIONES FISCALES ISEF  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: FISCAL PAYROLL 2006.  
PUBLISHER : DOFISCAL EDITORES.  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: CORRELATED FISCAL LAWS.  
PUBLISHER: THEMIS  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: OMEBA LEGAL ENCYCLOPEDIA.  
PUBLISHER: ANGEL EDITORES  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: PRACTICAL CASES FOR ISR AND IMPAC OF INDIVIDUALS WITH CORPORATE ACTIVITIES.  
AUTHOR: ANTONIO LUNA GUERRA  
PUBLISHER:  
YEAR: 2002 ( CHECK IF THERE IS A NEW EDITION )**

**TITLE: FISCAL PRACTICES WORKSHOP ( ISR, IA, IMSS, INFONAVIT )  
AUTHOR: PEREZ CHAVEZ – CAMPERO – FOL  
PUBLISHER: TAX EDITORES.  
YEAR: 2006.**

**TITLE: PRACTICAL STUDY OF ISR, IVA, AND IMPAC IN PROFESSIONAL FEES EARNED BY INDIVIDUALS AND COMPANIES.  
AUTHOR: JOSE ISAURO LOPEZ LOPEZ  
PUBLISHER : CALIDAD EN INFORMACION  
YEAR: 2002 ( CHECK IF THERE IS A NEW EDITION )  
CLASSIFICATION:**

**TITLE: FINANCIAL STRATEGIES IN TAXES.  
AUTHOR: ARNULFO SANCHEZ MIRANDA  
PUBLISHER: GASCA – SICCO  
3RD EDITION ( CHECK IF THERE IS A NEW EDITION. )  
CLASSIFICATION:**

**TITLE: SMALL TAX-PAYERS: A GUIDE FOR THE CORRECT PAYMENT OF IVA FEES. H  
AUTOR: JOSE PEREZ CHAVEZ, ELADIO CAMPERO, RAYMUNDO FOL  
PUBLISHER: TAX EDITORES  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: PRACTICAL STUDY OF SALARIES AND WAGES FISCAL REGIMEN 2006  
AUTHOR: LUIS ITURRIAGA BRAVO  
PUBLISHER: EDICIONES FISCALES ISEF  
YEAR: 2006.  
CLASSIFICATION:**

**TITLE: PRACTICAL STUDY OF ISR FOR COMPANIES.  
AUTHOR: ALEJANDRO BARRON MORALES  
PUBLISHER: ISEF  
YEAR 2006.  
CLASSIFICATION.**

**TITLE: FISCAL LOG  
AUTHOR: JAVIER BELMARES SANCHEZ  
PUBLISHER: GASCA – SICCO  
YEAR: 2006.  
CLASSIFICATION.**

**TITLE: PROFESSIONAL FISCAL SUMMARY CORRELATED ARTICLE BY ARTICLE. AUTHOR:  
JOSE PERZ CAMPERO  
PUBLISHER: TAX EDITORES  
YEAR: 2006.**

**CLASSIFICATION:  
TITLE: VIRTUAL TRIBUTARY LIBRARY  
WITH MONTHLY UPDATE BY CD OR INTERNET.  
PUBLISHER: TAX EDITORES  
YEAR: 2006.**

**TITLE: ELECTRONIC FISCAL SUMMARY.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.  
2ND. EDITION 2006.**

**TITLE: ELECTRONIC SUMMARY OF JURISPRUDENCE AND THESIS ISOLATED IN FISCAL  
MATTERS.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.. RAYMUNDO FOL.  
ANNUAL SUBSCRIPTION  
PUBLISHER : EDITORIAL TAX**

**TITLE: CORPORATE ACTIVITIES (INDIVIDUALS WITH INTERMEDIATE REGIMEN).  
AUTHOR: C.P. JOSE PEREZ CHAVEZ  
5TH. EDITION 2006.  
TAX EDITORES**

**TITLE: PROPERTY LEASE BY INDIVIDUALS - PRACTICAL GUIDE.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ  
3RD. EDITION 2006 – VOLUME VI  
TAX EDITORES**

**TITLE: BENEFITS OF THE PRINCIPAL FISCAL DISPOSITIONS. PRACTICAL ANALYSIS.  
BENEFICIOS QUE CONTIENEN LAS PRINCIPALES DISPOSICIONES FISCALES.  
AUTHOR: JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.  
3RD. EDITION 2006. TAX EDITORES**

**TITLE: BROKERS. FISCAL TREATMENT  
AUTHOR. C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y RAYMUNDO FOL.  
4TH. EDITION 2005. TAX EDITORES.**

**TITLE: UNIVERSAL COMPENSATION – PRACTICAL APPLICATION.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ  
3RD/ EDITION 2006. TAX EDITORES.**

**TITLE: FISCAL ACCOUNTING  
AUTHOR: C.P. JOSE PEREZ CHAVEZ  
3RD. EDITION 2006 TAX EDITORES**

**TITLE: CO-OWNERSHIP – FISCAL TREATMENT.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL  
4TH. EDITION 2006. TAX EDITORES.**

**TITLE: INVESTMENT DEDUCTIONS – PRACTICAL APPLICATION.  
AUTHOR: C.P. JOSE PEREZ CHAVEZ – C.P. RAYMUNDO FOL  
1ST. EDITION 2006. TAX EDITORES.**

**TITLE: PERSON DIVIDENDS**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL**  
**3RD. EDITION 2006. EDITORIAL TAX**

**TITLE: ENAJENACION DE ACCIONES**  
**AUTOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL**  
**3ª. EDICION 2006. TAX EDITORES.**

**TITULO: ASSET TRANSFER AND ACQUISITION – INDIVIDUALS – VOLUME VII**  
**4TH. EDITION 2006 – TAX EDITORES**

**TITLE: TRUSTS – FISCAL TREATMENT**  
**AUTHOR: PEREZ CHAVE – FOL OLGUIN**  
**1ST. EDITION 2006. TAX EDITORES**

**TITLE: PROFESSIONAL FEES – FISCAL REGIMEN FOR PROFESSIONAL ACTIVITIES –**  
**INDIVIDUALS – VOLUME III.**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.**  
**3RD. EDITION 2006. TAX EDITORES.**

**TITLE: INVENTORIES AND SALE COSTS – FISCAL AND ACCOUNTING ASPECTS.**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.,P. RAYMUNDO FOL.**  
**2ND. EDITION 2006 – TAX EDITORES**

**TITLE: SMALL TAX-PAYER MANUAL – VOLUME V**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.**  
**4TH. EDITION 2006 – TAX EDITORES**

**TITULO: REDUCTION OF CAPITAL.**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.**  
**2ND. EDITION 2005. TAX EDITORES**

**TITLE: INTEREST REGIMENT – INDIVIDUALS**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.**  
**2ND. EDITION 2005 - TAX EDITORES.**

**TITLE: FISCAL REGIMEN OF OTHER INCOMES – INDIVIDUALS**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL**  
**2ND. EDITION 2005 – TAX EDITORES**

**TITULO: FISCAL REGIMEN OF CORPORATE AND PROFESSIONAL ACTIVITIES – VOLUME II**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAUMUNDO FOL.**  
**5TH. EDITION 2006 – TAX EDITORES**

**TITLE: CONJUGAL SOCIETY**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL**  
**3RD. EDITION 2005 – TAX EDITORES**

**TITLE: COOPERATIVE SOCIETIES**  
**AUTHOR: C.P. JOSE PEREZ CHAVEZ. C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.**  
**1ST. EDITION 2006. TAX EDITORES**

**TITLE: SALARIES AND WAGES – INDIVIDUALS**

**AUTHOR: C.P. JOSE PEREZ CHAVEZ, C.P. ELADIO CAMPERO Y C.P. RAYMUNDO FOL.  
6TH. EDITION 2006.**

**TITLE: FISCAL PRACTICE WORKSHOP ISR, IVA, IA. IMSS, INFONAVIT )  
AUTHOR: C.P. JOSE PEREZ CHAVEZ - C.P. RAYMUNDO FOL  
17TH. EDITION – TAX EDITORES**

**TITLE: TRAVEL ALLOWANCE AND EXPENSES  
AUTHOR: PEREZ CHAVEZ – FOL OLGUIN  
1ST. EDITION 2006 – TAX EDITORES**

**TITLE: IMMEDIATE DEDUCTION  
AUTHOR: PEREZ CHAVEZ – CAMPERO – FOL  
2ND. EDITION – TAX EDITORES**

**TITLE: PRACTICAL CASES OF ISR AND IMPAC FOR INDIVIDUALS WITH CORPORATE ACTIVITIES  
2006  
AUTHOR: L.C. ANTONIO LUNA GUERRA  
PUBLISHER: EDITORIAL ISEF.**

**TITLE: SOCIAL PREVISION PLAN MANAGEMENT 2005  
AUTHOR: L.C. LUIS CARLOS LEDESMA VILLAR  
PUBLISHER: ISEF**

**TITLE: PRACTICAL STUDY OF ISR, IVA, AND IMPAC IN PROFESSIONAL FEES EARNED BY  
INDIVIDUALS AND COMPANIES 2005  
AUTHOR: C.P. JOSE ISAURO LOPEZ LOPEZ  
PUBLISHER: ISEF**

**TITLE: FISCAL REGIMEN OF SMALL TAX-PAYERS 2006.  
AUTHOR: L.C. ANTONIO LUNA GUERRA  
PUBLISHER: ISEF**

**TITLE: PRACTICAL STUDY OF ISR FOR INDIVIDUALS 2006  
AUTHOR: C.P. ALEJANDRO BARON MORALES.  
PUBLISHER: ISEF**

**TITLE: PRACTICAL APPLICATION OF ISR FOR INDIVIDUALS 2006  
AUTHOR: ARNULFO SANCHEZ MIRANDA.  
PUBLISHER: ISEF**

**TITLE: PRACTICAL STUDY OF ISR ON PERSONNEL REMMUNERATION 2005  
AUTHOR: MONICA ISELA GALINDO COSME  
PUBLISHER : ISEF**

**TITLE: INTEGRAL STUDY OF PAYROLL 2006  
AUTHOR: C.P. LUIS ANGEL OROZCO COLIN  
PUBLISHER: ISEF**

**TITLE: FISCAL REGIMEN OF INDEMNIFICATION DUE TO CESSATION OR SEPARATION 2005  
AUTHOR: C.P. MONICA ISELA GALINDO COSME  
PUBLISHER EDITORIAL: ISEF**

**TITLE: PRACTICAL STUDY OF FISCAL REGIMEN FOR WAGES AND SALARIES 2005**  
**AUTHOR: C.P. LUIS ITURRIAGA BRAVO.**  
**PUBLISHER: ISEF**

**TITLE: PRACTICAL STUDY OF FISCAL REGIMEN FOR TRAVEL EXPENSES AND REPRESENTATION EXPENSES 2005**  
**AUTHOR: L.C. ANTONIO LUNA GUERRA**  
**PUBLISHER: ISEF**

**TITLE: SOCIAL PREVISION PLAN MANAGEMENT 2005.**  
**AUTOR: C.P. LUIS CARLOS LEDESMA DEL VILLAR**  
**PUBLISHER: ISEF.**

**TITLE: 432 QUESTIONS AND ANSWERS ABOUT SALARIES AND WAGES 2005**  
**AUTHOR: L.C. EDUARDO LOPEZ LOZANO**  
**PUBLISHER: ISEF**

**TITLE: CONTRACTUAL AND FISCAL ASPECTS OF WAGES AND SALARIES 2005**  
**AUTHOR:L.C. EDUARDO LOPEZ LOZANO**  
**PUBLISHER: ISEF**

**TITLE: FISCAL REGIMEN OF CO-OWNERSHIP AND CONJUGAL SOCIETY 2005**  
**AUTHOR: LC. ANTONIO LUNA GUERRA.**  
**PUBLISHER: ISEF**

**TITLE: PRACTICAL CASES OF ANNUAL ISR IN WAGES AND SALARIES 2006.**  
**AUTHOR. LC. JAIVIER MARTINEZ GUTIERREZ**  
**PUBLISHER. ISEF**

**TITLE: PRACTICAL STUDY OF INTERMEDIATE REGIMEN FOR INDIVIDUALS AND CORPORATIONS 2006**  
**AUTHOR: L.C. ANTONIO LUNA GUERRA**  
**PUBLISHER: ISEF**

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<sup>i</sup> Write name of course according to curriculum.

<sup>ii</sup> Write code to identify course, according to curriculum.

<sup>iii</sup> Write corresponding semester for this course, according to curriculum. In case of serialization, define previous courses and future ones.

<sup>iv</sup> This is the frame of the course. A brief description must be written, defining the focus it will follow. Also, mention abilities, skills, and previous knowledge required to take this course.

<sup>v</sup> These are considered the general objectives of the course (alumni characteristics), which should enumerate the learning that the student must reach at the end of the term, and the course's contribution to the achievement of the curriculum's objectives.

<sup>vi</sup> Enumerate the content of the course, organizing topics and sub-topics. This should be coherent with the course's denomination, and present an orderly and logic sequence. The number of corresponding hours should match the contents and complexity of the presented topics. It is important to mention that CACECA takes demands each topic to include objectives.



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<sup>vii</sup> Describe the learning activities that will be done under instructor supervision, as well as those that the student will carry out independently. These activities should agree with the nature of the assignment and with the education model this Institution promotes.

<sup>viii</sup> Specify assessment criteria and procedures suggested for this course, which will be considered for the value of learning, that is to say, make sure that knowledge, abilities, and skills demanded by the course have been acquired by students; specifying the procedures and instruments with which their compliance will be verified. The assessment criteria should be intimately related with the general objectives and learning activities of the course.

<sup>ix</sup> The number of lines must be the same as the number of texts or material recommended for the course. In “type” the corresponding bibliographical support must be specified: book (text or consultation), magazine, electronic file, audio, video, etc.



### Course Program

Course Name	Course ID
Human Being and Ethics	HU 402

### Placement in curricular map:

This course is located in seventh or eighth semester of all of CETYS University's majors; it is not serialized with other courses but is recommended to be the last course to be taken as part of their general training.

### Course Characteristics:

Human Being and Ethics is third in a series of three courses that CETYS has implanted in its three campi for students of all bachelor degrees. These courses seek to imprint a distinctive characteristic in all CETYS students, through reflecting on Human Beings and the way they relate with their environment, their past, their society, and themselves.

This course reflects on some anthropological conceptions in order to later establish the fundamental criteria for a better ethical discernment from a human being centered point of view. It takes on the field of personal and social values, which are taken on in some margins of liberty. It culminates with the recognition of the responsibilities in the workplace to establish some reflection on professional ethics.

Students are required to have the ability of reading comprehension as well as writing essays, and book reports, ability for oral communication in public, as well as the skill and tolerance to work in groups. At a knowledgeable level, it is recommended that the student have clear basic concepts of anthropological reflection done in the Human Beings, History, and Society course.

## General Learning Objectives

At the end of this course, students will:

- Elaborate an essay where different versions of Human Beings and Ethics will be discussed.
- Create an organizational chart where the contents of the unit are integrated.
- Present a written paper where a reflection upon his/her own values will be exposed.
- Structure a code of ethics according to their profession.

## Thematic Content:

	Hours
<b>Unit I: Relationship of humans and the world.</b> 1.1. Some visions about Humans 1.2. The world of Humans 1.3. Problems to approaching ethics 1.4 Types of Ethics 1.5 Ethics and problems in Mexico 1.6 Ethics in CETYS' mission	16
<b>Unit II: Human Liberty and Conscience</b> 2.1. Humane acts and acts of humans 2.2. Amoralism 2.3. Liberty 2.4 Types of Liberty 2.5 Responsibility modifiers 2.6 Determinism 2.7 Evidence of liberty 2.8 Types of conscience 2.9 Formation of conscience	16
<b>Unit III: Values</b> 3.1. What is goodness? 3.2 Goodness as a value 3.3 What are values? 3.4 Axiological subjectivism and objectivism. 3.5 Synthetic position 3.6 Characteristics of values 3.7 Values and alumni characteristics	16
<b>Unit IV: Professional Ethics and Social Responsibility.</b> 4.1. Professional Ethics 4.2. Basic criteria on professional ethics. 4.3. Code of Ethics 4.4 Relations inside organizations. 4.5 Society-Organization relations 4.6 Social Responsibility	16

**Learning Activities:*****Under Instructor supervision:***

- Group discussions
- Group discussions
- Instructor presentations
- Collaborative work using diverse learning strategies.
- Student presentations
- Organizational graph elaboration.

***Independent Activities:***

- Conduct research
- Solve assignment exercises based on questions.
- Case solution
- Presentation preparation
- Recuperation in situations of moral court.
- Research information on-line.
- Solution of moral dilemmas
- Elaboration of their own code of ethics

**Assessment criteria and procedures:**

Each of the four units of this course will have a value of 25%

In each of them, accordingly, the following elements will be observed:

- a) Individual work (book reports, research, final project)
- b) Group work (presentations, organizational graph elaboration, discussions, case solving)
- c) Performance self-assessment
- d) Co-assessment

**Bibliography**

	<b>Type</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year</b>
1	Book	Ethics, theory and application	FAGOTHEY, Austin	McGraw-Hill	1994
2	Book	Ethics in Business, cases and applications	VELÁSQUEZ, Manuel G	Pearson Educación	2002
3	Book	Ethical dilemmas of modern corporations.	LLANO Cifuentes, Carlos	F.C.E.	1997



Course Name <sup>ix</sup> : <b>INVESTMENT PROJECT</b>	Course ID <sup>ix</sup> : <b>FZ402</b>
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Placement in curricular map <sup>ix</sup> : <b>8 SEMESTER</b>
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<b>Course Characteristics<sup>ix</sup>:</b> <p><b>This course is intended for students to know the process of elaboration of an investment feasibility project through different studies such as: Market Research Engineering plant research, Management research, and Financial Economic research, using different tools and methods to evaluate different long-term investment alternatives. They will evaluate and select the most profitable alternative, taking into consideration all the different situations that surround the business such as the macroeconomic environment, the cost of money and its current value, analyze financial structures, the cost of money and its financing sources, for which they will use financial mathematic concepts, financial analysis, administrative accounting, administrative finance, market research interpretation, etc. It is a very integrative course.</b></p>
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**General Learning Objectives.**<sup>ix</sup>

At the end of this course the student is expected to:

**Know and apply** the methodology to follow an investment Project.

**Elaborate** a market research study to detect business opportunities and form a project with this at the end of the course.

**Design** a computer model that allows them to make income, costs, and expense projections.

**Elaborate** projected Financial Statements such as: Result Statements, Financial Situation Statements, Flow of Cash Statements, in order to evaluate results, financial situations, and liquidity.

**Construct** a model to evaluate the project's feasibility, based on methods that take into consideration the value of Money in time, to be able to identify a recovery period and its internal rate of return to operate.

**Evaluate** different financing options for the Project, considering rates, terms, warranties, and other conditions, especially considering liquidity and profitability in a risky environment..

At the end of the course, students will **present an investment project**, and the best will be selected to be presented at EMPRESER.

Thematic Content<sup>ix</sup>:

Topics and subtopics of each unit:	Hours
<p><b>Unit 1 Overview of the formulation and evaluation of an investment project.</b></p> <p>1.1 What is an investment project?  1.2 Viability study.  1.3 Necessary information to elaborate a viability study:  1.3.1 Project foundation.  1.3.2 Market research.  1.3.3 Theoretical aspect research.  1.3.4 Administration study  1.3.5 Financial economics analysis research.</p>	9
<p><b>Unit 2 Analysis of Financial Structures.</b></p> <p>2.1 Financial Structure Concept  2.2 Leverage theory: Operational, financial, and total.  2.3 Interpretation of leverage and its sensibility to changes in sales.  2.4 Influential factors on financial structures.  2.5 Influential factors on capital structures.  2.6 Some considerations to effectively manage liabilities.  2.7 Advantages of financial leverage.  2.8 Recommendations to manage a healthy financial structure.  2.9 The cost-volume-profit and financial structure relation.</p>	9
<p><b>Unit 3 The Cost of Capital.</b></p> <p>3.1 Concept of cost of capital  3.2 Financing sources and their differences  3.3 Key variables to select sources of financing.  3.4 Bank Financing.  3.5 Merchant Bank Financing  3.6 Calculation of the cost liability capital.  3.7 Financing with own resources  3.8 Calculation of cost of capital of own capital.  3.9 Calculation of projected average cost capital.  3.10 Use of projected average cost capital rate.</p>	9
<p><b>Unit 4 Capital Budget.</b></p> <p>4.1 Concept of budget capital  4.2 Investment planning  4.3 Investment planning phases.  4.4 Importance of investments</p>	6
<p><b>Unit 5 Financial Evaluation of Investment Projects.</b></p> <p>5.1 The value of money in time  5.2 Pre-investment study  5.3 Problems to consider in every investment project.</p>	15

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### **Learning Activities**<sup>ix</sup>:

Work will be individual and in teams in order to facilitate the learning process, the instructor participating as a facilitator of activities carried out inside the classroom; as well as with those carried out through research, which will require:

1. Collaborative participation inside the classroom, analyzing diverse topics that allow for an environment where learning is facilitated
2. Use the method of cases for topics such as Financial Structures, Cost of Capita, and project evaluation, to apply the theory and assure learning.
3. Invite experts in project evaluation, to transmit to students the experiences that a project in all its stages represents, and the experiences of feedback in approved projects.
4. Invite bank officials from different levels to talk about different financial instruments which can be used as a resource to finance projects.
5. Exercise and case presentations by students working in teams, that implies the application of knowledge and development of skills orally and in written form.
6. Presentations by instructor to reinforce student participation.
7. Motivate students through grade stimulus and encourage them to be present at EMPRESER, with the most distinguished projects.
8. Elaboration of a final investment project in teams, where they must manifest the application of the course and integrate other knowledge obtained in previous semesters.



**Assessment criteria and procedures:**<sup>ix</sup>

Student performance throughout the course will be based on the following criteria:

1. Demonstrated availability and cooperation in concrete actions, to reach learning goals of each unit in this course.
2. The demonstrated commitment, honesty, seriousness, responsibility, quality, participation, and creativity in the execution of all learning activities developed during the course.
3. The ability and skill to solve specific problems shown by students throughout the course.

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem Solving	Individual and team assignments With structured problems To solve research	10%
Class Participation	Individual student intervention Demonstrating mastery and know- Ledge of the topics they develop In the case of exercises and presentations.	10 %
Problem solving	Individual objective tests, partial Exams and final exam	50 %
Project Solution	Final application investment project Elaborated and presented in teams	30 %

**Bibliography**<sup>ix</sup>

	Type	Title	Author	Publisher	Year
1	Reference	Investment Project Evaluation	Ing. Joaquín Arturo de la Torre Pérez	Pearson Educación	2002
2	Reference	Investment Project Evaluation	Alberto García Mendoza	Mc Graw Hill	1998
3	Reference	Investment Project Evaluation Manual	Rafael Nuñez Zuñiga	Trillas	2007

4	Reference	Fiencial Investment Project Evaluation	Arturo Infante Villarreal	Grupo Eidotrial Norma	1992
5	Reference	Investment Project Evaluation and Preparation	Nassir Sapag Chaín y Reinaldo Sapag Chain	Mc Graw Hill	2006
6	Reference	Investment Project Evaluation and Formulation	Abraham Hernández Hernández	Thomson International	2007
7	Reference	Investment Project Evaluation and Analysis	Ernestina Huerta Ríos	IMCP	2006
8	Reference	Investment Project Analysis, Valuation and Financing	Pedro Riesgo Fernandez	Agapea	1998
9	Reference	New Practical Investment and Finacing cases.	Javier Santibáñez Gruber	Desclee de Brouwer	2006
10	Reference	Investment and Financing: Solved Cases.	Javier Santibáñez Gruber	Desclee de Brouwer	1998
11	Reference	Investment Decisions in a Company. A Practical Focus.	Mario Aguer Hortal	Ediciones Pirámide	2004
12	Reference	Financial Management Foundations.	Gitman Laurence	Editorial Harla	2006
13	Reference	Financial Management Foundations	Weston & Brigham	Editorial Interamericana	2006
14	Reference	Financial Mathematics	Alfredo Días Mata	Mc Graw Hill	2000

<sup>ix</sup> Write name of course according to curriculum specifications.

<sup>ix</sup> Write code to identify course, according to curriculum.

<sup>ix</sup> Write corresponding semester for this course, according to curriculum. In case of serialization, define previous courses and future ones.

<sup>ix</sup> This is the frame of the course. A brief description must be written, defining the focus it will follow. Also, mention abilities, skills, and previous knowledge required to take this course.

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<sup>ix</sup> Describe the learning activities that will be done under instructor supervision, as well as those that the student will carry out independently. These activities should agree with the nature of the assignment and with the education model this Institution promotes.

<sup>ix</sup> Specify evaluation criteria and procedures suggested for this course, which will be considered for the value of learning, that is to say, make sure that knowledge, abilities, and skills demanded by the course have been acquired by students; specifying the procedures and instruments with which their compliance will be verified. The evaluation criteria should be intimately related with the general objectives and learning activities of the course.

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Course Name <sup>ix</sup> : <b>FINANCIAL MARKETS</b>	Course ID <sup>ix</sup> : <b>FZ404</b>
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Placement in curricular map <sup>ix</sup> : <b>EIGHTH</b>
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Course Characteristics <sup>ix</sup> : <p>Students will analyze Mexico's Financial System and its different financing and investment options, through the Stock Market and the Capital Market, developing computer models to create investment and financing models for decision making, as well as analyze the Mexican Stock Market's operations.</p>
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General Learning Objective <sup>ix</sup> : <p>Students will learn the elements necessary to differentiate different markets that operate within Mexico's Financial System; as well as the mechanisms and different economic sectors of the country, leaning on the use of computers to compile information and design a model to evaluate investment portfolios.</p> <p>This course will develop in students the abilities to:</p> <ul style="list-style-type: none"><li>○ Make investment decision in the primary market.</li><li>○ Analyze investment instruments.</li><li>○ Identify the Mexican financial environment.</li><li>○ Study and analyze the functions of the Stock Market.</li></ul>
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Thematic Content<sup>ix</sup>:

<b><u>UNIT 1</u></b>	Mexican Financial System	16 hours
	Study of the Main Financial Institutions in the country. Analyze the relation among some of these entities.	
<b><u>UNIT 2</u></b>	<b>Money Market in Mexico</b>	16 hours
	Analyze and Study the investment instruments that are used in the Mexican financial market.	
<b><u>UNIT3</u></b>	<b>The Capital Market in Mexico</b>	8 hours
	Analyze valuations in this market.	
<b><u>UNIT 4</u></b>	<b>Stock Market</b>	8 hours
	Understand the functioning of this entity.	
<b><u>UNIT 5</u></b>	<b>Stock Portfolio</b>	8 hours
	Elaborate and analyze a theory-practice stock portfolio as base of the stocks managed in the stock market.	

Learning Activities<sup>ix</sup>:

Students will carry out the following activities as part of their learning:

- Research and present the topics seen in each unit.
- Solve different exercises that represent investment instruments.
- Carry out field research on the complete function of credit institutions.
- Manage a Stock portfolio.

During the semester the following activities will be performed inside and outside the classroom, accordingly:

- Reading of articles
- Case studies
- Round table discussions
- A visit to Mexico's Stock Market is recommended, in order for students to understand and experience its real functioning.

Assessment criteria and procedures<sup>ix</sup>

<b>LEARNING PRODUCT</b>	<b>POINTS</b>
<b>FORMATION (10-20%)</b>	<b>10%</b>
Element 1: Punctuality and assistance	2.5
Element 2: Disposition to work in teams	2.5
Element 3: Responsibility and respect for due dates and course policies.	2.5
Element 4: Disposition for continuous improvement an academic work in the classroom.	2.5
<b>COMPETENCIES (80-90%)</b>	<b>90%</b>
Exams. Two partials and a final of equal value	50
Assignments: Article and case study analysis	20
Projects: Stock Portfolio	20
<b>BONUS (10%)</b>	<b>10%</b>
Bonus points help motivate students to improve their performance in this course and to make up for lost points.	
<b>TOTAL (100%)</b>	<b>110%</b>

Bibliography<sup>ix</sup>

	Type	Title	Author	Publisher	Year
1	Text	Financial Markets and Corporate Strategy.	Mark Grinblatt Sheridan Titman	Mc Graw Hill	2002
2	Web Page	www.Invertia.com			

3	Web Page	<a href="http://www.inverline.com">www.inverline.com</a>			
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- <sup>ix</sup> Write name of course according to curriculum.
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- <sup>ix</sup> Enumerate the content of the course, organizing topics and sub-topics. This should be coherent with the course's denomination, and present an orderly and logic sequence. The number of corresponding hours should match the contents and complexity of the presented topics. It is important to mention that CACECA takes demands each topic to include objectives.
- <sup>ix</sup> Describe the learning activities that will be done under instructor supervision, as well as those that the student will carry out independently. These activities should agree with the nature of the assignment and with the education model this Institution promotes.
- <sup>ix</sup> Specify evaluation criteria and procedures suggested for this course, which will be considered for the value of learning, that is to say, make sure that knowledge, abilities, and skills demanded by the course have been acquired by students; specifying the procedures and instruments with which their compliance will be verified. The evaluation criteria should be intimately related with the general objectives and learning activities of the course.
- <sup>ix</sup> The number of lines must be the same as the number of texts or material recommended for the course. In "type" the corresponding bibliographical support must be specified: book (text or consultation), magazine, electronic file, audio, video, etc.



<b>Course Name</b> <b>International Finances</b>	<b>Course ID</b> FZ405
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<b>Placement in curricular map</b> Seventh Semester of International Business. Eighth Semester of International Public Accounting.
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<b>Course Characteristics</b> This course will analyze the decision-making process that derives from international operations, Exchange rates, investments, financing and its repercussions in different types of balance of payments, in the frame of the international monetary system, financial markets, and merchandise markets and future values, as a fundamental part of the globalization and internationalization process of Mexican corporations.
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### **General Learning Objectives**

- Students will analyze, understand, and will be able to give an informed opinion on currency operations, international markets, and international finances.
- Students will understand, analyze and will be able to give an opinion on determining exchange rates, future markets, and merchandising.
- They will analyze, develop, and evaluate, the participation of Mexican companies in financial markets, specifically on their risk management associated with international operations.
- They will know and apply financing or investment instruments of international financial markets.

Thematic Content	HOURS
<b>Unit I: INTRODUCTION TO INTERNATIONAL FINANCES.</b>	
I.1. What are International Finances and what are they for? ¿	8
I.2. Globalization and the financial system	
<b>Unit II: THE INTERNATIONAL MONETARY SYSTEM AND MONETARY REGIMENS.</b>	
II.1. History of the International Monetary System and the Breton Woods era..	
II.2. The current International Monetary System and its Institutions.	12
II.3. Basic Concepts: currency, exchange rate, convertibility, foreign Exchange market.	
II.4. Foreign exchange regimens; currency demand and supply and determining exchange rates.	
II.5. Balance of Payments: Affective factors.	
II.6. Adjustments in the balance of payments.	
II.7. Variation in international reserves.	
II.8. Monetary effect of the balance of payments.	
<b>Unit III: PRICE LEVELS AND LONG-TERM EXCHANGE RATE.</b>	20
III.1. The law of flat pricing.	
III.2. The parity of purchasing power (PPP).	
III.3. Exchange rate according to PPP.	
III.4. The parity of interests and PPP.	
III.5. The international Fisher effect.	
III.6. Exchange rate prognosis.	
<b>Unit IV: INTERNATIONAL MONEY MARKETS.</b>	
IV.1. Introduction to the international Money market IMM	
IV.2. IMM participants and instruments.	
IV.3. Eurodollars and principal currencies.	
IV.4. The Euro and the European Union Market.	10
IV.5. Connection between exchange rates and interest rates.	

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### Learning Activities.

- Students will carry out text lectures and summaries before viewing each topic in the text book, or complimentary articles.
- They will conduct field research where they will gather relevant information on the current international finance situation.
- Periodic classes will take place in the computer lab in order to use software that exemplifies the movements of international finance markets.
- Practical case solving will be carried out.
- All activities will be focused on team work and collaborative learning.

### Assessment criteria and procedures

Partial Exams (3)	30%
Presentations, practical cases and essays	20%
Assignments and participation	20%
Presentations and class discussions	30%

### Bibliography

	Type	Title	Author	Publisher	Year
1	Bibliographic	<b><i>International Finances</i></b>	<b>ZBIGNIEW KOZOKOWSKI (2005)</b>	McGraw-Hill	2005
2	Bibliographic	<b><i>To Understand the Stock Market</i></b>	<b>RUEDA, ARTURO.</b>	Thompson Editores. 2da. Edición.	2005
3	Bibliographic	<b>Risks and Opportunities in the Foreign Exchange Market in Mexico.</b>	SÁNCHEZ VELEZ, GUADALUPE	Tesis	1997
4	Bibliographic	<b>Internacional Financial Markets</b>	RICHARD M. LEVICH	Irwin McGraw-Hill	2000
5	Bibliographic	<b>Fundamental Financial Instruments</b>	EDUARDES WARREN.	Prentice Hall	2001



Course Name <sup>ix</sup> : <b>INVESTMENT PROJECT</b>	Course ID <sup>ix</sup> : <b>FZ402</b>
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Placement in curricular map <sup>ix</sup> : <b>8 SEMESTER</b>
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<b>Course Characteristics<sup>ix</sup>:</b> <p><b>This course is intended for students to know the process of elaboration of an investment feasibility project through different studies such as: Market Research Engineering plant research, Management research, and Financial Economic research, using different tools and methods to evaluate different long-term investment alternatives. They will evaluate and select the most profitable alternative, tanking into consideration all the different situations that surround the business such as the macroeconomic environment, the cost of money and its current value, analyze financial structures, the cost of money and its financing sources, for which they will use financial mathematic concepts, financial analysis, administrative accounting, administrative finance, market research interpretation, etc. It is a very integrative course.</b></p>
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**General Learning Objectives.**<sup>ix</sup>

At the end of this course the student is expected to:

**Know and apply** the methodology to follow an investment Project.

**Elaborate** a market research study to detect business opportunities and form a project with this at the end of the course.

**Design** a computer model that allows them to make income, costs, and expense projections.

**Elaborate** projected Financial Statements such as: Result Statements, Financial Situation Statements, Flow of Cash Statements, in order to evaluate results, financial situations, and liquidity.

**Construct** a model to evaluate the project's feasibility, based on methods that take into consideration the value of Money in time, to be able to identify a recovery period and its internal rate of return to operate.

**Evaluate** different financing options for the Project, considering rates, terms, warranties, and other conditions, especially considering liquidity and profitability in a risky environment..

At the end of the course, students will **present an investment project**, and the best will be selected to be presented at EMPRESER.

Thematic Content<sup>ix</sup>:

Topics and subtopics of each unit:	Hours
<p><b>Unit 1 Overview of the formulation and evaluation of an investment project.</b></p> <p>1.1 What is an investment project?  1.2 Viability study.  1.3 Necessary information to elaborate a viability study:  1.3.1 Project foundation.  1.3.2 Market research.  1.3.3 Theoretical aspect research.  1.3.4 Administration study  1.3.5 Financial economics analysis research.</p>	9
<p><b>Unit 2 Analysis of Financial Structures.</b></p> <p>2.1 Financial Structure Concept  2.2 Leverage theory: Operational, financial, and total.  2.3 Interpretation of leverage and its sensibility to changes in sales.  2.4 Influential factors on financial structures.  2.5 Influential factors on capital structures.  2.6 Some considerations to effectively manage liabilities.  2.7 Advantages of financial leverage.  2.8 Recommendations to manage a healthy financial structure.  2.9 The cost-volume-profit and financial structure relation.</p>	9
<p><b>Unit 3 The Cost of Capital.</b></p> <p>3.1 Concept of cost of capital  3.2 Financing sources and their differences  3.3 Key variables to select sources of financing.  3.4 Bank Financing.  3.5 Merchant Bank Financing  3.6 Calculation of the cost liability capital.  3.7 Financing with own resources  3.8 Calculation of cost of capital of own capital.  3.9 Calculation of projected average cost capital.  3.10 Use of projected average cost capital rate.</p>	9
<p><b>Unit 4 Capital Budget.</b></p> <p>4.1 Concept of budget capital  4.2 Investment planning  4.3 Investment planning phases.  4.4 Importance of investments</p>	6
<p><b>Unit 5 Financial Evaluation of Investment Projects.</b></p> <p>5.1 The value of money in time  5.2 Pre-investment study  5.3 Problems to consider in every investment project.</p>	15

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**Learning Activities**<sup>ix</sup>:

Work will be individual and in teams in order to facilitate the learning process, the instructor participating as a facilitator of activities carried out inside the classroom; as well as with those carried out through research, which will require:

1. Collaborative participation inside the classroom, analyzing diverse topics that allow for an environment where learning is facilitated
2. Use the method of cases for topics such as Financial Structures, Cost of Capita, and project evaluation, to apply the theory and assure learning.
3. Invite experts in project evaluation, to transmit to students the experiences that a project in all its stages represents, and the experiences of feedback in approved projects.
4. Invite bank officials from different levels to talk about different financial instruments which can be used as a resource to finance projects.
5. Exercise and case presentations by students working in teams, that implies the application of knowledge and development of skills orally and in written form.
6. Presentations by instructor to reinforce student participation.
7. Motivate students through grade stimulus and encourage them to be present at EMPRESER, with the most distinguished projects.
8. Elaboration of a final investment project in teams, where they must manifest the application of the course and integrate other knowledge obtained in previous semesters.

**Assessment criteria and procedures:**<sup>ix</sup>

Student performance throughout the course will be based on the following criteria:

1. Demonstrated availability and cooperation in concrete actions, to reach learning goals of each unit in this course.
2. The demonstrated commitment, honesty, seriousness, responsibility, quality, participation, and creativity in the execution of all learning activities developed during the course.
3. The ability and skill to solve specific problems shown by students throughout the course.

<b>Form</b>	<b>Instrument</b>	<b>Percentage</b>
Interrogation and problem Solving	Individual and team assignments With structured problems To solve research	10%
Class Participation	Individual student intervention Demonstrating mastery and know- Ledge of the topics they develop In the case of exercises and presentations.	10 %
Problem solving	Individual objective tests, partial Exams and final exam	50 %
Project Solution	Final application investment project Elaborated and presented in teams	30 %

**Bibliography**<sup>ix</sup>

	Type	Title	Author	Publisher	Year
1	Reference	Investment Project Evaluation	Ing. Joaquín Arturo de la Torre Pérez	Pearson Educación	2002
2	Reference	Investment Project Evaluation	Alberto García Mendoza	Mc Graw Hill	1998
3	Reference	Investment Project Evaluation Manual	Rafael Nuñez Zuñiga	Trillas	2007



4	Reference	Fiencial Investment Project Evaluation	Arturo Infante Villarreal	Grupo Eidotrial Norma	1992
5	Reference	Investment Project Evaluation and Preparation	Nassir Sapag Chaín y Reinaldo Sapag Chain	Mc Graw Hill	2006
6	Reference	Investment Project Evaluation and Formulation	Abraham Hernández Hernández	Thomson International	2007
7	Reference	Investment Project Evaluation and Analysis	Ernestina Huerta Ríos	IMCP	2006
8	Reference	Investment Project Analysis, Valuation and Financing	Pedro Riesgo Fernandez	Agapea	1998
9	Reference	New Practical Investment and Finacing cases.	Javier Santibáñez Gruber	Desclee de Brouwer	2006
10	Reference	Investment and Financing: Solved Cases.	Javier Santibáñez Gruber	Desclee de Brouwer	1998
11	Reference	Investment Decisions in a Company. A Practical Focus.	Mario Aguer Hortal	Ediciones Pirámide	2004
12	Reference	Financial Management Foundations.	Gitman Laurence	Editorial Harla	2006
13	Reference	Financial Management Foundations	Weston & Brigham	Editorial Interamericana	2006
14	Reference	Financial Mathematics	Alfredo Días Mata	Mc Graw Hill	2000

<sup>ix</sup> Write name of course according to curriculum specifications.

<sup>ix</sup> Write code to identify course, according to curriculum.

<sup>ix</sup> Write corresponding semester for this course, according to curriculum. In case of serialization, define previous courses and future ones.

<sup>ix</sup> This is the frame of the course. A brief description must be written, defining the focus it will follow. Also, mention abilities, skills, and previous knowledge required to take this course.

<sup>ix</sup> These are considered the general objectives of the course (alumni characteristics), which should enumerate the learning that the student must reach at the end of the term, and the course's contribution to the achievement of the curriculum's objectives.

<sup>ix</sup> Enumerate the content of the course, organizing topics and sub-topics. This should be coherent with the course's denomination, and present an orderly and logic sequence. The number of corresponding hours should match the contents and complexity of the presented topics. It is important to mention that CACECA takes demands each topic to include objectives..

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<sup>ix</sup> Describe the learning activities that will be done under instructor supervision, as well as those that the student will carry out independently. These activities should agree with the nature of the assignment and with the education model this Institution promotes.

<sup>ix</sup> Specify evaluation criteria and procedures suggested for this course, which will be considered for the value of learning, that is to say, make sure that knowledge, abilities, and skills demanded by the course have been acquired by students; specifying the procedures and instruments with which their compliance will be verified. The evaluation criteria should be intimately related with the general objectives and learning activities of the course.

<sup>ix</sup> The number of lines must be the same as the number of texts or material recommended for the course. In “type” the corresponding bibliographical support must be specified: book (text or consultation), magazine, electronic file, audio, video, etc.



Course Name <sup>ix</sup> : <b>FINANCIAL MARKETS</b>	Course ID <sup>ix</sup> : <b>FZ404</b>
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Placement in curricular map <sup>ix</sup> : <b>EIGHTH</b>
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Course Characteristics <sup>ix</sup> : <p>Students will analyze Mexico's Financial System and its different financing and investment options, through the Stock Market and the Capital Market, developing computer models to create investment and financing models for decision making, as well as analyze the Mexican Stock Market's operations.</p>
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General Learning Objective <sup>ix</sup> : <p>Students will learn the elements necessary to differentiate different markets that operate within Mexico's Financial System; as well as the mechanisms and different economic sectors of the country, leaning on the use of computers to compile information and design a model to evaluate investment portfolios.</p> <p>This course will develop in students the abilities to:</p> <ul style="list-style-type: none"><li>○ Make investment decision in the primary market.</li><li>○ Analyze investment instruments.</li><li>○ Identify the Mexican financial environment.</li><li>○ Study and analyze the functions of the Stock Market.</li></ul>
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Thematic Content<sup>ix</sup>:

<b><u>UNIT 1</u></b>	Mexican Financial System	16 hours
	Study of the Main Financial Institutions in the country. Analyze the relation among some of these entities.	
<b><u>UNIT 2</u></b>	<b>Money Market in Mexico</b>	16 hours
	Analyze and Study the investment instruments that are used in the Mexican financial market.	
<b><u>UNIT3</u></b>	<b>The Capital Market in Mexico</b>	8 hours
	Analyze valuations in this market.	
<b><u>UNIT 4</u></b>	<b>Stock Market</b>	8 hours
	Understand the functioning of this entity.	
<b><u>UNIT 5</u></b>	<b>Stock Portfolio</b>	8 hours
	Elaborate and analyze a theory-practice stock portfolio as base of the stocks managed in the stock market.	

Learning Activities<sup>ix</sup>:

Students will carry out the following activities as part of their learning:

- Research and present the topics seen in each unit.
- Solve different exercises that represent investment instruments.
- Carry out field research on the complete function of credit institutions.
- Manage a Stock portfolio.

During the semester the following activities will be performed inside and outside the classroom, accordingly:

- Reading of articles
- Case studies
- Round table discussions
- A visit to Mexico's Stock Market is recommended, in order for students to understand and experience its real functioning.

Assessment criteria and procedures<sup>ix</sup>

<b>LEARNING PRODUCT</b>	<b>POINTS</b>
<b>FORMATION (10-20%)</b>	<b>10%</b>
Element 1: Punctuality and assistance	2.5
Element 2: Disposition to work in teams	2.5
Element 3: Responsibility and respect for due dates and course policies.	2.5
Element 4: Disposition for continuous improvement an academic work in the classroom.	2.5
<b>COMPETENCIES (80-90%)</b>	<b>90%</b>
Exams. Two partials and a final of equal value	50
Assignments: Article and case study analysis	20
Projects: Stock Portfolio	20
<b>BONUS (10%)</b>	<b>10%</b>
Bonus points help motivate students to improve their performance in this course and to make up for lost points.	
<b>TOTAL (100%)</b>	<b>110%</b>

Bibliography<sup>ix</sup>

	Type	Title	Author	Publisher	Year
1	Text	Financial Markets and Corporate Strategy.	Mark Grinblatt Sheridan Titman	Mc Graw Hill	2002
2	Web Page	www.Invertia.com			

3	Web Page	<a href="http://www.inverline.com">www.inverline.com</a>			
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- <sup>ix</sup> Write name of course according to curriculum.
- <sup>ix</sup> Write code to identify course, according to curriculum.
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- <sup>ix</sup> Specify evaluation criteria and procedures suggested for this course, which will be considered for the value of learning, that is to say, make sure that knowledge, abilities, and skills demanded by the course have been acquired by students; specifying the procedures and instruments with which their compliance will be verified. The evaluation criteria should be intimately related with the general objectives and learning activities of the course.
- <sup>ix</sup> The number of lines must be the same as the number of texts or material recommended for the course. In "type" the corresponding bibliographical support must be specified: book (text or consultation), magazine, electronic file, audio, video, etc.



<b>Course Name</b> <b>International Finances</b>	<b>Course ID</b> FZ405
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<b>Placement in curricular map</b> Seventh Semester of International Business. Eighth Semester of International Public Accounting.
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<b>Course Characteristics</b> This course will analyze the decision-making process that derives from international operations, Exchange rates, investments, financing and its repercussions in different types of balance of payments, in the frame of the international monetary system, financial markets, and merchandise markets and future values, as a fundamental part of the globalization and internationalization process of Mexican corporations.
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### **General Learning Objectives**

- Students will analyze, understand, and will be able to give an informed opinion on currency operations, international markets, and international finances.
- Students will understand, analyze and will be able to give an opinion on determining exchange rates, future markets, and merchandising.
- They will analyze, develop, and evaluate, the participation of Mexican companies in financial markets, specifically on their risk management associated with international operations.
- They will know and apply financing or investment instruments of international financial markets.



Thematic Content	HOURS
<b>Unit I: INTRODUCTION TO INTERNATIONAL FINANCES.</b>	
I.1. What are International Finances and what are they for? ¿	8
I.2. Globalization and the financial system	
<b>Unit II: THE INTERNATIONAL MONETARY SYSTEM AND MONETARY REGIMENS.</b>	
II.1. History of the International Monetary System and the Breton Woods era..	
II.2. The current International Monetary System and its Institutions.	12
II.3. Basic Concepts: currency, exchange rate, convertibility, foreign Exchange market.	
II.4. Foreign exchange regimens; currency demand and supply and determining exchange rates.	
II.5. Balance of Payments: Affective factors.	
II.6. Adjustments in the balance of payments.	
II.7. Variation in international reserves.	
II.8. Monetary effect of the balance of payments.	
<b>Unit III: PRICE LEVELS AND LONG-TERM EXCHANGE RATE.</b>	20
III.1. The law of flat pricing.	
III.2. The parity of purchasing power (PPP).	
III.3. Exchange rate according to PPP.	
III.4. The parity of interests and PPP.	
III.5. The international Fisher effect.	
III.6. Exchange rate prognosis.	
<b>Unit IV: INTERNATIONAL MONEY MARKETS.</b>	
IV.1. Introduction to the international Money market IMM	
IV.2. IMM participants and instruments.	
IV.3. Eurodollars and principal currencies.	10
IV.4. The Euro and the European Union Market.	
IV.5. Connection between exchange rates and interest rates.	

### Learning Activities.

- Students will carry out text lectures and summaries before viewing each topic in the text book, or complimentary articles.
- They will conduct field research where they will gather relevant information on the current international finance situation.
- Periodic classes will take place in the computer lab in order to use software that exemplifies the movements of international finance markets.
- Practical case solving will be carried out.
- All activities will be focused on team work and collaborative learning.

### Assessment criteria and procedures

Partial Exams (3)	30%
Presentations, practical cases and essays	20%
Assignments and participation	20%
Presentations and class discussions	30%

### Bibliography

	Type	Title	Author	Publisher	Year
1	Bibliographic	<b><i>International Finances</i></b>	<b>ZBIGNIEW KOZOKOWSKI (2005)</b>	McGraw-Hill	2005
2	Bibliographic	<b><i>To Understand the Stock Market</i></b>	<b>RUEDA, ARTURO.</b>	Thompson Editores. 2da. Edición.	2005
3	Bibliographic	<b>Risks and Opportunities in the Foreign Exchange Market in Mexico.</b>	SÁNCHEZ VELEZ, GUADALUPE	Tesis	1997
4	Bibliographic	<b>Internacional Financial Markets</b>	RICHARD M. LEVICH	Irwin McGraw-Hill	2000
5	Bibliographic	<b>Fundamental Financial Instruments</b>	EDUARDES WARREN.	Prentice Hall	2001