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UNIVERSITY OF
APPLIED SCIENCES



Course descriptions

International Finance and Accounting Exchange programme

First year courses – Deventer

Version: April 9th, 2026

Please note that courses and credits may still be subjected to change. No rights can be derived from the contents of this document. Students can find the updated information on Blackboard.

- Our programme is a fixed programme. You can drop courses, but not add ones;
- The Spring semester is 27 ECTS. You can add one course based on availability from the second year;
- Acceptance depends on the number of available places.

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YEAR 1 – FALL SEMESTER – XIFA0VT-1.1

BUSINESS ENGLISH & COMMUNICATION 1.1

GENERAL INFORMATION
Date June 8th 2022
Owner study unit: Mr Hans Leijenaar
Course title IFA: Business English & Communications 1.1
Prerequisite: none
ECTS: 1,5
Quarter: 1.1

LECTURER'S INFORMATION
Mr Hans Leijenaar.

COURSE DESCRIPTIONS
A course to refresh the basic grammar and writing knowledge. Grammar will deal with the common grammar tenses, adverbs/adjectives and conditionals. Writing will focus on writing business emails and short reports. The general level of the exam is B2 (CEFR, upper intermediate).

Throughout all seven lessons, all basic elements of the grammar tenses will be discussed. Lessons are interactive, students have an active role and sometimes have to prepare a presentation on a specific tense. A lot of practising will take place during the lessons. Homework mostly consists of studying all the new materials and/or writing a report or email. Students start by making a proficiency test on the related subjects, to see what their present level of English is. This test is not formal, it is just a way of showing students what they are good at or what they need to learn (better).

COURSE GOALS
Since the English language is of utmost importance at IFA, we have to make sure that all students can communicate at a B2 level. They have to be able to use the English language without making (frequently made) mistakes, especially in writing – studying at IFA means writing a lot of reports during all courses.

COURSE LEARNING OUTCOMES
All students should be able to use the English language at a B2 level.

LITERATURE
No extra literature is needed for this course. All the information will be provided by the lecturer.

EXAMINATION
A written exam, focussing on the elements mentioned (entry 2).

LESSON PLAN

Week	Topics	Literature	Assignments
1.1	Intro, expectations, proficiency test	See 6.	
1.2	Present Simple, adverbs/adjectives, writing an email	See 6.	
1.3	Past Simple/Present Continuous/Past continuous, writing in paragraphs	See 6.	
1.4	Present Perfect (continuous), transitional/linking words, writing a short report	See 6.	
1.5	Past Perfect, Conditionals, writing a short report	See 6.	
1.6	Future, writing (discussing written homework)	See 6.	

1.7	Rehearsing all elements, discussing mock exam	See 6.	

COURSE REQUIREMENTS AND EXPECTATIONS
An entry level for this course at (at least) a B1/B2 level is required. Most of the information will not be new to students, however from experience we know that a lot of the knowledge they were taught during previous courses has faded slightly. Underestimation is one of the pitfalls of this course: a lot of students think they are quite good at English, but when it comes to writing skills and proper use of grammar some flaws will come to light.

MICRO-/MACROECONOMICS 1.1

GENERAL INFORMATION
Date: May 25th 2022
Owner study unit: Mr Frank Gruben MSc
Course title: Micro-/Macroeconomics 1.1
Prerequisite: none
ECTS: 4
Quarter: 1.1

LECTURER'S INFORMATION
Mr Frank Gruben MSc

COURSE DESCRIPTIONS
What should students who will be taking up future managerial positions within companies know about the business environments of these companies?
In the first place, in their future careers students will need to be able to independently follow and analyse economic developments. They will need to be able to do such things as interpret the economic and financial pages of newspapers, as well as relevant economic publications by banks, national governments, the European Union and global international organisations.
In the second place, students will need to have an insight into the way in which the business environment influences the company returns. Companies run risks that may be associated with developments within the industry, called industry risks or be the result of development within the national or the global economy such as business cycle risks, interest rate and exchange rate risks and country risk.

COURSE GOALS
- The student has to describe basic economic terms, models, and the use of graphs related to demand and supply;
- The student has to be able to apply the interaction between demand and supply, and government;
- The student has to be able to explain the (dis)advantages of international trade;
- The student has to describe companies behavior on an oligopoly market;
- The student has to discuss the working of the labor market;
- The student is able to demonstrate the consequences of macroeconomic factors for profits of the company.

COURSE LEARNING OUTCOMES
Students will understand that companies' performance is decided by management policies and economic environment.

LITERATURE
Economics, by O'Brien, A.P., Hubbard, R.G., Global edition, most recent version.

EXAMINATION
The exam will consist of 30 multiple choice questions (30 points) and one open exercise (10 points).

LESSON PLAN

WEEK	CHAPTER	TOPIC	EXCERSISES
1	4	Introduction markets	1.7, 3.5, 3.6, 3.9, 4A5, 4A6, 4A7 and 4A8
2	9	International trade	2.6, 2.7, 2.8, 3.5, 3.11, 4.10 and 4.12
3	14	Oligopoly	2.5, 2.10, 2.11, 2.16, 2.18, 3.6 and 4.5
4	17	Labour and wages	1.6, 1.7, 2.7, 2.8, 3.5, 3.8, 4.3, 4.11 and 4.17
5	19	GDP	1.7, 1.9, 1.11, 1.14, 2.4, 3.4 and 3.7
6	29	Open economies and exchange rates	1.4, 2.2, 2.6, 2.8, 2.10, 3.9, 4.2, 4.8 and 5.2
7		Trial exam	

COURSE REQUIREMENTS AND EXPECTATIONS

- Come prepared – read the reading assigned. Students must arrive on time. If you are late, you are not allowed to enter the class;
- Behave as a business professional;
- Notebooks, tablet and computers are only made for the purpose of recording lectures, calculations for lectures, exercises. Absolutely no other use.

FINANCIAL ACCOUNTING 1.1

GENERAL INFORMATION
Date: June 8th 2022
Owner study unit: Mr Marten Bruining MSc MBA
Course title IFA: Financial Accounting 1.1
Prerequisite: none
ECTS: 3
Quarter: 1.1

LECTURER'S INFORMATION
Mr Marten Bruining MSc MBA

COURSE DESCRIPTIONS AND COURSE GOALS
Financial Accounting is a course that contributes to the competence Financial Reporting.
Financial Accounting 1.1 deals with the following major topics:

- The purpose and organisation of a business and its accounting information, transactions, assets, liabilities, shareholders' equity, revenues and expenses;
- The financial administration of a small business enterprise on a basic level: an introduction to bookkeeping (the Balance Sheet or Statement of Financial Position, the Income statement and the Statements of Cash flows;
- The most challenging topics are accruals and deferrals;
- The general concepts of profit and principles of valuation;
- The national and international accounting principles.

COURSE LEARNING OUTCOMES

- The student is able to identify the elements of the four basic financial statements (the Income Statement, the Balance Sheet [or Statement of Financial Position], the Statement of changes in Shareholders' Equity, and the Statement of Cash Flows), to explain the purpose of each, and to use basic transaction analysis to prepare each statement;
- The student can explain and apply the accounting principles for financial reporting;
- The student can construct the financial statements from transactions that include accruals and deferrals and recognize the effect of these transactions on actual financial statements.

LITERATURE
Reimers, Jane L.(2010). Financial Accounting, a business process approach.

EXAMINATION
Written, 120 minutes.

LESSON PLAN

Week	Topics	Literature	Assignments
1.1	Business: What's it all about?	Chapter 1	Misc
1.2	Business: What's it all about?	Chapter 1	Misc
1.3	Qualities of accounting information	Chapter 2	Misc
1.4	Qualities of accounting information	Chapter 2	Misc
1.5	Accruals and Deferrals: Timing is everything in accounting	Chapter 3	Misc
1.6	Accruals and Deferrals: Timing is everything in accounting	Chapter 3	Misc
1.7	Accruals and Deferrals: Timing is everything in accounting	Chapter 3	Misc

COURSE REQUIREMENTS AND EXPECTATIONS
Preparation of homework and having fun during the course.

COMPUTER SKILLS 1.1

GENERAL INFORMATION
Date: October 24th 2022
Owner study unit: Mr Erik Horsthuis
Course title IFA: Computer Skills
Prerequisite: none
ECTS: 3.0
Quarter: 1.1

LECTURER'S INFORMATION
Mr Erik Horsthuis – Senior lecturer at Saxion University of Applied Sciences and Excel fan!

COURSE DESCRIPTIONS
Every week there will be a lecture and a computer lab. During the lectures various complex and powerful possibilities of Excel will be introduced, shown and explained. During the computer labs you will work on assignments in the course reader under guidance of a teacher and a student assistant. You will have to save all the assignments that you will make so the teacher and student assistant can have a look at it. At the beginning of each computer lab you will have to show that you have made all the assignments. If you cannot prove that you have made all the assignments, your access to the computer lab will be denied. This might look a little bit strict the only way to learn Excel is by making a lot of assignments.

COURSE GOALS
Because Excel is the most important tool for a financial specialist, students have to become expert users of spreadsheets.

COURSE LEARNING OUTCOMES
The student:

- Is able to give the definitions of common ICT terms;
- Is able to copy, paste, rename, create and zip files and folders;
- Knows the possibilities and limitations of the ICT environment within Saxion;
- Is able to navigate within worksheets, rows and columns; format a worksheet using colours, borders, and patterns; protect a worksheet; use conditional formatting;
- Is able to make algebraic calculations with Excel using absolute and relative references;
- Is able to retrieve totals from a data table using (conditional) aggregate functions;
- Is able to create all kind of graphs based on all kind of table;
- Is able to generate summarized reports of data tables using: Filters, Sorting, Subtotals, Pivot tables and Pivot graphs;

- Is able to retrieve detailed information from a data table using lookup and reference functions;
- Is able to record simple macros and is able to link them to a button;
- Is able to construct a business model (input, calculations, output) with Excel.

LITERATURE
A syllabus.

EXAMINATION
A computer-based exam in Excel.

LESSON PLAN
During seven weeks there will be chapters to cover in the syllabus and tasks to perform in MS Excel concerning all kind of advanced functions

COURSE REQUIREMENTS AND EXPECTATIONS
Like real driving is learned by driving a car many miles, Excel is mastered by practicing it. That is why we expect active participation and check the quality of the homework.

BUSINESS ENGLISH & COMMUNICATION 1.2

GENERAL INFORMATION
Date June 9th 2022
Owner study unit: Ms Mathilde Saaltink-Gorter
Course title IFA: Business Communication 1.2
ECTS: Together with Business English & Communication 1.1 - 3 ECTS
Quarter: 1.2

LECTURER'S INFORMATION
Ms Mathilde Saaltink-Gorter. Lecturer Communication skills in the School of Finance and International Business, Saxion University of Applied Sciences in Enschede and Deventer (the Netherlands).

COURSE DESCRIPTION
The course of Business Communication 1.2 will cover a weekly (skills) training about having meetings in a group, business communication of an organization and writing a report (communication plan).

The subjects are:
- How to plan, organize and to lead a meeting;
- Corporate identity and four items to analyze this identity;
- The difference between corporate identity and image of an organization;
- How to define a target group of a (new) product or service;
- How to make a communication plan to introduce the new product or service;
- How to write a well readable and structured report.

Seven classes of 90 minutes (week 1-7) with a main focus on practicing skills. Students receive and where students get feedback by the teacher or the other students. These classes are compulsory. In case a student misses more than 1 class, he will not be graded.

COURSE GOALS
The course goal is students to learn how to plan and organize good group meetings. To set priorities, to make appointments and to make actions in a project (when working together). This in order to write a professional report about the analysis of the corporate identity of an organization and a convincing communication plan for a new product or service.

CONTENT	UNDER-STANDING IN %	REPRODUCTIVE SKILLS IN %	PRODUCTIVE SKILLS IN %	ATTITUDE IN %	MAX SCORE IN %
The student can make an agenda for a meeting		10%			10%
The student can lead and structure a meeting		10%			10%
The student can make the minutes of a meeting		10%			10%
The student can explain the term: business communication	10%				10%
The students knows the components of a communication plan	10%				10%
The student can write a (basis) communication plan for a new product			20%		20%
The student knows the differences between a mission, vision and identity of a company		10%			10%
The student is aware of the tact that companies communicate (internal – external) with a goal				10%	10%
The student can report his communication plan according to the 4 C's			10%		10%
Total	**20%**	**40%**	**30%**	**10%**	**100%**

LITERATURE
This course focusses on skills, rather than theory. The acquired background information on meetings and writing a report will be provided by a writing manual (on Blackboard) and by the teacher (in class).

The information of corporate identity, target groups and writing a communication plan are based on the book (in Dutch): Michels, W.J (2010). Derde druk. Communicatie Handboek, identiteit, imago, merk, media. Groningen: Wolters-Noordhoff.

EXAMINATION
The student receives a grade for this course in case:

- The student attended at least 6 out of 7 classes;
- The student is present in 3 group meetings of his group for this project;
- The students hand in (group) 3 sufficient agenda's and minutes of their meetings;
- The student took actively part in the meetings and in the process of writing the report;
- The student hands in a sufficient reflection report about the group process.

The grade (between 1-10) will be given to the final report according to:

- Content (final assignment), the right structure of the report and use of writing.

LESSON PLAN

WEEK	TOPICS	LITERATURE	ASSIGNMENTS/HOMEWORK
1.1	Meetings I	Provided in class and on Blackboard.	Choose a company with your group for the final assignment. Make an activity planning for the end of this quartile for this project.
1.2	Meetings II	Provided in class and on Blackboard.	Improve the activity planning according to the given feedback. Make an agenda for the first group meeting.
1.3	Corporate identity vs corporate image Corporate identity mix	Provided in class and on Blackboard.	Have the first group meeting. Make a SWOT analysis for your company. Describe the identity mix for your company Explain shortly in class the identity mix for your organisation in week 4.
1.4	Target groups and segments.	Provided in class and on Blackboard.	Describe the new product for your organisation. Decide and describe the target group for your new product or service for the company. Prepare a short presentation about these items for week 5 Make a draft content page for your report.
1.5	A communication plan	Provided in class and on Blackboard.	Make a communication plan Send the agenda and the minutes of the past 2 meetings. Watch the video on Blackboard about Cultural Dimensions of Hofstede.
1.6	Writing a report I	Provided in class and on Blackboard.	Write the introduction and Chapter 2 of your report.
1.7	Writing a report II	Provided in class and on Blackboard.	Finishing the final assignment.

COURSE REQUIREMENTS AND EXPECTATIONS

- Attendance of the classes is compulsory. In case it is not possible to attend class: contact the teacher by e-mail. At least 6 out of 7 classes should be attended to receive the grade for Business Communication 1.2;
- Homework should be made and finished before class. The homework should be brought to class, so feedback can be given by the teacher or by other students;
- Active participation in class during different practice sessions is needed to learn the skills explained.
- Turn off cell phones in class;
- No food allowed, water is allowed;
- Laptop is needed to make notes, not throughout the whole class. The teacher will usually ask to close the laptops to practice sessions;
- The input of students is important in class, to learn from each other. Students can ask questions or share their opinion anytime in class.

MANAGEMENT ACCOUNTING 1.2

GENERAL INFORMATION
Date: June 8th 2020
Owner study unit: Mr Robert Slot MSc
Course title IFA: MANAGEMENT ACCOUNTING 1.2
Prerequisite: none
ECTS: 4
Quarter: 1.2

LECTURER'S INFORMATION
Mr Robert Slot MSc

COURSE DESCRIPTIONS
Management accounting systems provide information to assist managers in their planning and control activities. Management accounting activities include collecting, classifying, processing, analysing, and reporting information to managers. Unlike the financial accounting information prepared for external constituencies, such as investors, creditors, suppliers, and tax and regulatory authorities, management accounting information should be designed to help decision making within the firm.
Therefore, the scope of management accounting extends beyond traditional measures of the costs and revenues from the transactions that have already occurred to include also information on sales backlogs, unit quantities, prices, demands on capacity resources, and extensive performance measures based on physical or nonfinancial measures.
Because the information to aid internal planning and control activities is not constrained by external reporting requirements, the management accounting system can use data that are less objective and less verifiable than the data used in the financial accounting system. Greater use can be made of future-oriented data such as forecasts and estimates, as well as measures of opportunity costs from transactions not taken.
Ultimately, the test of a management accounting system is whether it motivates and assists managers in attaining their organizational objectives in a timely, efficient, and effective manner. Relevance is valued more than objectivity and auditability, though whatever data are used must be defensible and transparent to organizational participants.

COURSE GOALS

- You understand the terminology associated with the following topics entered;
- You can indicate differences between job costing and process costing;
- You are able to distinguish between actual costing and normal costing;
- You can calculate differences resulting from actual costing versus normal costing;
- You can calculate the at year-end over-or under allocation of indirect costs in the financial statements in different ways;
- You can describe the characteristics of a breakeven analysis;
- You can determine the breakeven point and the level at which a certain profit is achieved. With or without taking the (corporate) tax into account;
- You can explain the role of breakeven analysis for decisions and explain a sensitivity analysis;
- You can distinguish between direct and indirect costs;

- You can distinguish between variable and fixed costs;
- You can distinguish between period-expenses and inventorial costs;
- You can understand, Cost/Benefit, Behavioural and Technical considerations en Different Costs for Different Purposes, which a management accountant uses in supporting the management.

COURSE LEARNING OUTCOMES

- The student is able to contribute to the design of the management control systems aimed at monitoring performance and steering an organisation towards its (strategic) goals;
- The student is able to give advice about financial issues, taking into account fiscal aspects and financial risks.

LITERATURE

Cost Accounting, Horngren, 16th, Global edition: Chapters one, two, three and four
Horngren's Cost Accounting, 16/E, Global Edition with My Accounting Lab, Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, ISBN-10: 1-292-21154-7/ ISBN-13: 978-1-292-21154-1.

EXAMINATION

Two hours, written exam.

DESCRIPTION SUBJECTS	COMPETENCE*		CONCEPTS	REPRODUCTIVE SKILLS
The student understands the terminology associated with the following topics entered.	FC2	10%		
The student can indicate differences between job costing and process costing.	FC2		5%	
The student is able to distinguish between actual costing and normal costing.	FC2		5%	
The student can calculate differences resulting from actual costing versus normal costing.	FC2			10%
The student can calculate the at year-end over-or under allocation of indirect costs in the financial statements in different ways.	FC4			10%
The student can describe the characteristics of a breakeven analysis.	FC2		10%	
The student can determine the breakeven point and the level at which a certain profit is achieved. With or without taking the (corporate) tax into account.	FC2			10%
The student can explain the role of breakeven analysis for decisions and explain a sensitivity analysis.	FC2			5%
The student can distinguish between direct and indirect costs.	FC2		5%	
The student can distinguish between variable and fixed costs.	FC2		5%	
The student can distinguish between period-expenses and inventorial costs.	FC4			20%

The student can understand, Cost/Benefit, Behavioural and Technical considerations en Different Costs for Different Purposes, which a management accountant uses in supporting the management.	FC2		5%	

*Explanation competences:

- FC2: Performance Management: the student can contribute to the design of the management control systems aimed at monitoring performance and steering an organisation towards its (strategic) goals;
- FC4: Finance & Operations: the student can give advice about financial issues, taking into account fiscal aspects and financial risks.

LESSON PLAN

WEEK	CHAPTER	HOMEWORK	MAKE IN CLASS	
1	1	Theory CH 1 MAL CH 1	1-26, 1-29 and 1-31	1-33 and 1-36
2	2	Theory CH 2 MAL CH 2	2-22, 2-23, 2-25, 2-29, 2-31 and 2-33	2-34, 2-36, 2-37, 2-39, 2-44 and 2-48
3	3	Theory CH 3 MAL CH 3	3-21, 3-22, 3-23, 3-25 and 3-27	3-28, 3-39, 3-43 and 3-44
4	3	Theory CH 3 MAL CH 3	3-32, 3-33, 3-35 and 3-36	3-37, 3-48 and 3-51
5	4	Theory CH 4 MAL CH 4	4-23, 4-24 and 4-25	4-27, 4-36, 4-39 and 4-40
6	4	Theory CH 4 MAL CH 4	4-29, 4-31 and 4-33	4-42, 4-43 and 4-44
7	1,2,3,4	Trail Exam!!!	Discuss Trial Exam and other questions	

COURSE REQUIREMENTS AND EXPECTATIONS

Regulations on attending class

- Come prepared – students are expected to have prepared the cases;
- Students must attend school on time. Students who are late will not be able to attend the class;
- Turn off cell phones during classes;
- Do not engage in individual discussions.

Class behaviour rules

- The module is based on the principle of respect for the learner and the instructor. All behaviours that affect the teaching and learning process are strictly prohibited;
- Absolutely do not make noise, affect other people in the learning process;
- Do not eat, chew gum, use equipment such as telephone, music player during school hours;
- Notebooks and tablets are only allowed for educational purpose. Absolutely no other use.

FINANCIAL ACCOUNTING 1.2

GENERAL INFORMATION

Date: May 8th 2020
Owner study unit: Mr Edwin van den Berg MSc
Course title IFA: Financial Accounting 1.2
Prerequisite: refer to course description
ECTS: 3
Quarter: 1.2

LECTURER'S INFORMATION
Mr Edwin van den Berg MSc lecturer at Saxion UAS, School of Finance and International Business.

COURSE DESCRIPTIONS
The workload of this course is in total 580 hours in 6 courses. Three courses in the first year, a course in year two and two courses in the third year. In these courses you build the competence Financial Reporting.

Financial Reporting is about:
- Designing, set-up and maintaining (automated) financial and non-financial data systems;
- Supply financial and non-financial information to the benefit of stakeholders outside the organization;
- Apply the accounting principles and accounting standards in making the annual report of an enterprise;
- Determining and managing financial-economic and fiscal risks;
- Use financial statement analysis to the decision-making process and to evaluate firm performance.

Financial Accounting is a course that contributes to the competence Financial Reporting.

Financial Accounting 1.2 deals with the following topics on designing the annual report of an organization:
- Bookkeeping;
- Credit management;
- Accounting for Inventory.

We make a start with the mechanics of the double-entry bookkeeping system and the steps in the accounting cycle. For this reason we will use journal entries instead of accounting equations if possible.

The workload is three credits times 28 hours is 84 hours. The number of lessons is four per week, so in total seven weeks times four lessons is 28 lessons. The 84 hours are allocated to visiting lessons (22 hours), preparations of the lessons (38 hours) and preparing and taking the exam (24 hours).

COURSE GOALS
Students are able to:
- Operate the financial administration of a small business enterprise on a basic level (bookkeeping, the accounting circle);
- Apply credit management and financial analysis;
- Account for Inventory and apply the major inventory cost flow assumptions.

NO	TAXONOMY CODE	CONTENT	CONCEPTS IN %	REPRODUCTIVE ABILITY IN %	MAXIMUM SCORE
1	RV	The student can operate the financial administration of a small business enterprise on a basic level (bookkeeping, the accounting circle		60	60
2	B	The student is able to apply credit management and financial analysis	20		20
3	B	Account for Inventory and apply the major inventory cost flow assumptions	20		20
	TOTAL				**100**

COURSE LEARNING OUTCOMES
- Governance, Risk, Compliance: the student can give advice about the design of information systems and business processes of an organisation aimed at managing risk;
- Finance & Operations: the student can give advice about financial issues, taking into account fiscal aspects and financial risks.

LITERATURE
Reimers, Jane L.(2010). Financial Accounting, a business process approach. Third edition. New Jersey: Pearson Prentice Hall, ISBN: 9781292040141.
Chapters four and five and Appendix B will be discussed and will be important for the exam. In each chapter you find the learning objectives of the discussed theory.

EXAMINATION
The exam will be a written exam of 120 minutes.

LESSON PLAN

Exercises in Bold: homework
Exercises in Italic: discussed during class

WEEK	CONTENT	PREPARE
1.1	Introduction and CH 4	Read page 153 – 179 List: your questions and remarks regarding CH 4
1.2	Appendix B	Read page 545 – 569 List: your questions and remarks regarding appendix B
2.1	Appendix B	1, 4, *17 and 19*
2.2	CH 4	CH 4: **MC 1-4, 1 (page 183),** *10* and **11**
3.1	Appendix B	Exercise *2*, **22**, *26 and 29*
3.2	CH 4	CH 4: **20, 28**, *39 and 46*
4.1	Appendix B	**27,** *28* **and 38 (1)**
4.2	CH 4 and 5	CH 4: **44,** *49*, **59** and *60* Read page 201 – 235 List: your questions and remarks regarding CH 5
5.1	Appendix B	**33, 34** and *35*
5.2	CH 5	CH 5: **1 (page 241),** *11 (page 242),* **21** and *22*
6.1	Appendix B	**48, 49** and *50*
6.2	CH 5	CH 5: **5 (page 241),** *6* and **7**
7.1	CH 5	CH 5: **58, 64**, *FSA 5-2*
7.2	Trial exam	Trial exam

COURSE REQUIREMENTS AND EXPECTATIONS
The coming weeks we will guide you through a range of topics related to financial reporting, such as bookkeeping, inventories and credit management. In this sense we build on the knowledge you have gathered during the first quarter in FA 1.1. We will start our first lesson with the topic of bad debts, cash and bank reconciliations. Please prepare yourselves by reading through Chapter 4 and summarizing questions/remarks you have. In our first lesson I will also reserve some time for introductions etc. As of week two there will be weekly assignments, which you are required to prepare. Please refer to the section 'Preparations'.

Just some practical notes in general:
- I kindly ask you to take note of the planning and the assignments which need to be prepared;
- Preparation of these assignments is an important prerequisite for useful participation in class;
- There is time available during the lesson to discuss any questions or difficulties you may encountered;
- The sheets are already available and contain guidance with respect to the learning objectives and a summary of theory.

FINANCIAL MANAGEMENT 1.2

GENERAL INFORMATION
Date: May 10th , 2021
Owner study unit: Mr Edwin van den Berg MSc
Course title IFA: Financial Management 1.2
Prerequisite: none
ECTS: 3
Quarter: 1.2

LECTURER'S INFORMATION
Mr Edwin van den Berg MSc, lecturer at Saxion UAS, School of Finance and International Business.

COURSE DESCRIPTIONS
Financial Management 1.2 is focused on analysing investment projects by using several investment criteria such as NPV, IRR, Payback Period and Average Accounting Rate of Return.

COURSE GOALS
The goals for Financial Management 1.2 is to provide an introduction to the world of financial analysis and the decision making process regarding investing in projects (or not).

COURSE LEARNING OUTCOMES
- The student is able to calculate and summarize the payback rule and list the advantages and disadvantages of the payback rule;
- The student is able to calculate and discuss accounting rates of return and the problems with this investment criteria;
- The student can explain and calculate the IRR criterion and its associated strengths and weaknesses;
- The student can evaluate proposed investments by using the NPV criterion;
- The student can calculate the PI and explain its relation to NPV;
- The student can determine the relevant cash flows for a proposed investment;
- The student can calculate and analyse a project's projected cash flows;
- The student can calculate and evaluate an estimated NPV.

LITERATURE
Ross, 9th edition, corporate finance essentials, chapter 8+9, McGrawhill, ISBN 978-1-259-25480 or newer version.

EXAMINATION
Written exam, survey questions, trial exam available.

LESSON PLAN

MEETING	CHAPTER	SUBJECT	HOMEWORK
1.1		Discuss exam FM 1.1	No homework
1.2	CH 8	Discuss exam FM 1.1 + NPV	Read page 237 -241
2.1		No class	
2.2	CH 8	NPV, IRR & MIRR	Read page 237 – 256, prepare Q&P 5, 6, 7, 8, 9, 10, 12, 20, 22, 25, 28 and 30
3.1	CH 8	Payback period, AAR & profitability index	Read page 241 – 246 (paragraph 2 + 3) and page 256-257 (paragraph 5)
3.2	CH 8	Payback period, AAR & profitability index	Prepare Q&P 1, 2, 3, 4, 13, 14, 15, 17 and 21
4.1	CH 8	Chapter Review	Prepare CH 8 (paragraph 1 – 6) and prepare all remaining Q&P 11, 16, 18, 19, 23, 24, 26, 27 and 29
4.2	CH 9	Relevant cash flow	Read page 275 – 278 (paragraph 9.1 & 9.2) and prepare Q&P 1 and 2
5.1	CH 9	Pro forma FS	Read page 278 – 290 (paragraph 9.3 & 9.4)
5.2	CH 9	Pro forma FS	Prepare Q&P 3 – 14
6.1	CH 9	Scenario & sensitivity analysis	Read page 290 – 296 (paragraph 9.5 & 9.6) and prepare Q&P 16, 17, 18, 19, 22, 23, 24 and 25
6.2	CH 9	Capital rationing	Read page 296 – 299 (paragraph 9.7) and prepare Q&P 20 and 21
7.1	CH 9	Trial exam	Prepare the trial exam
7.2	CH 9	Trial exam	Prepare the trial exam

COURSE REQUIREMENTS AND EXPECTATIONS

- Come prepared – read the reading assigned. Students must arrive on time. If you are late, you are not allowed to enter the class;
- Behave as a business professional;
- Notebooks, tablet and computers are only made for the purpose of recording lectures, calculations for lectures, exercises. Absolutely no other use;
- Financial Management 1.1 basic knowledge is preferred as students need this to understand the concepts of Financial Management 1.2.

MARKETING & MANAGEMENT 1.2

GENERAL INFORMATION
Date: June 7th 2022
Owner study unit: Mr Pascal Wittendorp
Course title IFA: Marketing & Management IFA 1.2
Prerequisite: none
ECTS: 3
Quarter: 1.2

LECTURER'S INFORMATION
Mr Pascal Wittendorp

COURSE DESCRIPTIONS
This is a course in business management which pivots around marketing; consumer behaviour, environmental analysis, market research and marketing planning. We all are consumers in today's market and the course will tell us how marketing affects us.

The course will help us observe how organisation follow segmentation, targeting and positioning. Numerous marketing functions and jargons will be introduced, along with an study of brand development based on product, price, place, promotion. While being exposed to the fundamentals of brand equity, marketing-communication channels and distribution channels will learn to formulate a marketing plan.

COURSE GOALS

- The student can describe and explain elements and function(ing) of a marketing plan;
- The student can describe and explain elements and functioning of markets and apply market analysis techniques;
- The student can describe and explain elements and function(ing) of market segmentation and positioning and apply segmentation techniques;
- The student can describe and explain the elements and function(ing) of strategic direction (growth strategies) and objectives and apply these aspects;
- The student can describe and explain the elements and function(ing) of product, pricing, place and promotion strategies and apply these instruments.

COURSE LEARNING OUTCOMES
Students will gain insights into the general knowledge of Marketing required to fill a business economist position. Students learn how to write a marketing plan, a market analyses and Sales Prognoses. Sales prognoses or actual sales figures are usually the starting-point on which the arrangement of all kinds of internal processes depend. Also, many economic calculations and decisions involve sales figures or (in)directly relate to the Sales or Marketing Department.

LITERATURE
Kotler, Principles of Marketing Global Edition 18 edition.

EXAMINATION
The exam consist of open questions, testing concepts, theory and definitions. Related to case study companies. A trial exam is available.

LESSON PLAN

Week	Chapter	Meeting I Theory and Exercises	Meeting II Project
1	2	10-20 We don't do all, specific questions will be mentioned and discussed in class	Introduction by lecturer, build teams (at school)
2	3	10-19	Plan your other activities yourself (at home)
3	7	10-19	Deliver a 5 minutes PPT lecture to gru on the company as it is. (at school)
4	8	10-19	 (at home)
5	10	10-19	 (at home)
6	12+17	Chap 12:10-20 Chap 17:10-20	Finalize report, sit as a team and discuss Hand in a hard copy (printed report) before the end of this lecture (at school)
7	Trial exam	Trial exam	Judging by GRU (at home)

Project
For a Bed and B at cycling distance to Amsterdam (or a two star hotel) write a suitable investment plan, that allows for a 10% increase in selling prices. Suggest 2 funding options for the initial spending. How to convince that stakeholder?

Homework
Write personal summary per chapter.

COURSE REQUIREMENTS AND EXPECTATIONS

- Behave as a business professional;
- Notebooks, tablet computers are only made for the purpose of recording lectures, calculations for lectures, exercises, absolutely no other use.

YEAR 1 – SPRING SEMESTER – XIFA0VT-1.2

BUSINESS ENGLISH & COMMUNICATIONS 1.3

GENERAL INFORMATION
Date June 9th , 2022
Owner study unit: Mr Hans Leijenaar
Course title IFA: Business English & Communications 1.3
Prerequisite: none
ECTS: 1,5
Quarter: 1.3

LECTURER'S INFORMATION
Mr Hans Leijenaar

COURSE DESCRIPTIONS
This course will give the students an introduction to giving a professional presentation. Although the main focus will be on presentation skills, underlying important elements will also be discussed, such as the structure of a presentation, the relation subject/audience, creativity, purpose of the presentation, etc.

During five lessons students will learn how to give a professional presentation, step by step. Every week they have to prepare (a part of) a presentation. Lessons are basically meant for practising and giving and receiving feedback. Students will also give feedback to each other, so some theory about giving and receiving feedback is also part of this course. In lesson six and seven students will give a final presentation (in pairs) about a financial or economic topic related to their home country.
Since giving a presentation is also about speaking (in English, and about people being able to understand whatever you are saying) parts of some lessons will also be about pronunciation and the basic English pronunciation rules (Phonetics).

COURSE GOALS
Students know the difference between a professional presentation and standing in front of an audience and just telling a story. Most students think that a good presentation is about the content and it should be formal, whereas a good business presentation is mostly about the delivery and captivating the attention (by use of creative elements).

COURSE LEARNING OUTCOMES
Students can give a business presentation, which is more than just conveying information. Students understand that a good presentation needs a good structure, that they have to grab the audience's attention somehow and that the delivery of the content is more important than the content itself.

LITERATURE
No literature is needed for this course.

EXAMINATION
Oral exams in week six and seven.

LESSON PLAN

WEEK	TOPICS	LITERATURE
1.1	Theory on presentations	See 6
1.2	Focus on introduction, practising	See 6
1.3	Pronunciation, practising	See 6
1.4	Start preparing final exam, pronunciation, practising	See 6
1.5	Practising final presentation	See 6
1.6	Oral exams	See 6
1.7	Oral exams	

COURSE REQUIREMENTS AND EXPECTATIONS
No specific prerequisites for this course. Students are expected to prepare a presentation for every class and practise a lot, not just in class but also at home. Practise makes perfect, in this case! Compulsory attendance for all classes (because this course is all about practising and receiving feedback).

PROJECT YEAR 1

GENERAL INFORMATION
Date: June 17th 2022
Owner study unit: Mr Edwin van den Berg MSc
Course title IFA: Project Year 1
Prerequisite: none
ECTS: 3
Quarter: 1.3 & 1.4

LECTURER'S INFORMATION
Mr Edwin van den Berg MSc, lecturer at Saxion UAS, School of Finance and International Business.

COURSE DESCRIPTIONS
In terms 1.3 and 1.4 a project will to be launched which takes the shape of a management game. The management game or simulation is used to bring theory to life and to enable students to practise with business situations.

In the professional field it will not be enough to just have theoretical knowledge: In professional practice, things like being able to work together as part of a team, to make (the right) decisions, to communicate effectively and having an eye for entrepreneurship are also important. With this in mind, we would like to give you the opportunity to work in a simulated business situation in terms 1.3 and 1.4.

Have you ever dreamed of being the CEO of a company? Or of being a manager in a big organisation? In that case, we can congratulate you, because as of now you (and a select few of your fellow students) are the managerial staff of a soft drinks company! The factory produces and sells ready to drink iced tea and sports drinks. Lately, the company has been suffering disappointing sales results. The task of the management team, of you, is to make this company successful again.

During terms 1.3 and 1.4 you will be coached by project consultants. You will be working on assignments as management teams each consisting of five students. (In case student numbers don't allow for groups of five exactly, groups of four or six may also be allowed after consultation with the project consultant.) The group arrangements will be made public by the project consultant during the kick-off session. This, among other reasons, is why attending the kick-off session is compulsory for all students.

During this course students will form groups. With those groups they will play a so called 'management game'. In this game student groups needs to make decisions in order to better the company. This could be financial, marketing, sustainability etcetera. Next to playing the game they have to make four assignments that are related to this entrepreneurial setting. They have to dig into cost price methods, business strategies, financial statements and processes.

COURSE GOALS
- The student is able to, while working in groups, solve problems and deliver products which are relating to:
  - Financial Management
  - Management Accounting
  - Accounting Information Systems
  - Financial statements
- The student is aware of the coherence of knowledge and skills in the educational programme in year 1;
- The student is able to make a plan of approach based upon a given situation using some guidelines;
- The student is able to make minutes, agenda's and progress reports based upon the management game. The student is also able to combine them in a report that should meet given requirements.

COURSE LEARNING OUTCOMES
- FC1: Setup and maintenance of the P&C cycle, focussed on control of the organisation;
- FC2: Select, define and setting up information management systems;

- FC3: Identify, assess and control organisational risks;
- FC4: Gathering financial and economic information for control and decision making;
- FC5: Research skills;
- FC6: Social and communication skills.

LITERATURE
No specific books;
Segment information about the game;
A variety of student manuals.

EXAMINATION
Management Game: four partial assignments in semester 1.3 & 1.4 (FC 1, 2, 3, 4 and 5). Guidelines:

- All assignments count equally;
- You will have two chances for every assignment;
- You may only have one final five grade out of four assignments. Lower final grades result in an insufficient;
- The average will count for 50% of your final grade.

Plan of Approach & Report/Project File (FC 6). Guidelines:

- Plan of Approach counts for 60% and the Report/Project File for 40%
- You will have two chances for each
- You may only have one final five grade out of two assignments. Lower final grades result in an insufficient.
- The average of the Plan of Approach and Report/Project File counts for 50% of your final grade

Final grade

- The average of the four assignments and the average of your plan of approach and final report will result in your final grade.

LESSON PLAN

Week	Topics	Literature	Assignments
3.1	Introduction for the management game. trial rounds.	Course manual; plan of approach manual	
3.2	Introduction for the management game. trial rounds. During classes work on the assignments and management game	Course manual; plan of approach manual	Hand in: Plan of Approach
3.3	introduction of the real game. During classes work on the assignments and management game	Course manual	Retakes
3.4	During classes work on the assignments and management game	Course manual; business analysis manual	Hand in: Business analysis
3.5	During classes work on the assignments and management game	Course manual	Retakes
3.6	During classes work on the assignments and management game	Course manual; cost price manual	Hand in: Cost price Analysis
3.7	During classes work on the assignments and management game	Course manual	Retakes
3.8 until 3.10	No further classes or actions.		Retakes
4.1	During classes work on the assignments and management game	Course manual	Retakes

4.2	During classes work on the assignments and management game	Course manual; process manual	Hand in: sales process analysis
4.3	During classes work on the assignments and management game	Course manual	Retakes
4.4	During classes work on the assignments and management game	Course manual; spreadsheet manual	Hand in: spreadsheets
4.5	During classes work on the assignments and management game	Course manual	Retakes
4.6	During classes work on the assignments and management game	Course manual	Retakes
4.7	During classes work on the assignments and management game	Course manual; report manual	Hand in: final report
4.8 until 4.11	No further classes or actions.		Retakes

COURSE REQUIREMENTS AND EXPECTATIONS
Requirements:

- Students should apply knowledge they received in semester 1;
- Students have basic research skills;
- students are able to write (formal) reports.

Expectations:

- Students will learn how to plan and organise a project;
- Students will learn to work in groups;
- Students will apply knowledge they received in a entrepreneurial setting;
- Students are able to write formal reports;
- Students will learn more about financial accounting, financial management, information systems and financial statements;
- Students can discuss the management game results with peers and teachers.

SOCIOLOGY & CULTURAL ANTHROPOLOGY 1.3

GENERAL INFORMATION
Date November 14th , 2022
Owner study unit: Ms Miranda Bens
Course title IFA: Sociology & Cultural Anthropology 1.3
Prerequisite: none
ECTS: 3
Quarter: 1.3

LECTURER'S INFORMATION
Ms Miranda Bens.

COURSE DESCRIPTIONS
During the second semester (quarter three) lectures and seminars are scheduled. The lectures are meant to discuss the various subjects theoretically. These lectures will be performed interactively, so including questions, debates and reflections. Literature will be used as guideline. The student has to prepare the meetings by reading the applicable chapter(s) in advance.
The seminar activities will be focussed on the paper assignment. In a step-by-step strategy the student has to write a paper, comparing two different cultural groups.
This course can be characterized as an introduction in both disciplines of social sciences. The main focus will be on social & cultural anthropology. As a prospective economist, specialized in international business, it is a necessity to obtain knowledge and understanding of societies, groups and individuals in a social and cultural perspective. The increase of awareness is relevant for operating professionally in the globalizing world.

The contents of the course are related to other courses in the IFA(S) programme. Primarily these are the 'Global Economic Awareness' courses (Micro/Macroeconomics, HRM and Ethics) as well as the courses 'Business English & Communication' 'Research Skills' and 'Study Career Counselling'. Every individual is part of a diversity of social networks. Observing and analysing these networks, in combination with comparing social connections of others, can be seen as a point of view to discuss the cultural dimensions of reality. These dimensions are explicitly linked to both economic sciences as well as human sciences; the reality is coloured by human behaviour. Contrary to natural sciences the focus will not be on the formula: 'if'… 'then', but on the formula: 'when' … 'then'.

COURSE GOALS

- The student can describe the key concepts of sociology and cultural anthropology;
- The student can explain the key concepts of sociology and cultural anthropology;
- The student can describe the variety of human cultures;
- The student can explain the influence of society, religion, symbols, kinship, ethnicity and gender with regard to globalization, identity, multiculturalism and business;
- The student is able to compare the various influences of society, religion, symbols, kinship, ethnicity and gender with regard to globalization, identity, multiculturalism;
- The student is able to discuss about sociological and cultural anthropological topics with other, including peers;
- The student can argue about and reflect on the consequences of the obtained knowledge and ideas of this course;
- The student can write a paper concerning a comparison between two cultural groups.

COURSE LEARNING OUTCOMES

The student:

- Has obtained the key concepts of sociology and cultural anthropology;
- Has obtained understanding in the variety of human cultures;
- Has obtained understanding in the influence of society, religion, symbols, kinship, ethnicity and gender with regard to globalization, identity, multiculturalism and business;
- Is able to make a comparison between two cultural groups, commit to a written presentation (paper);
- Is able to discuss in a proper way topics of the course with others, including peers;
- Is able to reflect on his/her personal behaviour respect to the prospective profession.

LITERATURE

- Meyer, E. (2015). The Culture Map. Decoding how people think, lead and get things done across cultures. PublicAffairs TM New York.
- Subject related articles.
- Two books and at least four articles for the paper assignment. Students have to make their own selection, checked and agreed by the lecturer.

EXAMINATION

A written examination and a paper assignment.

LESSON PLAN

WEEK	LECTURE	SEMINAR	PRELIMINARY WORK
1	Introduction: general overview of sociology and cultural anthropology interrelationship with economics and business	Introduction paper assignment: personal choices of groups to investigate	Read The Culture Map, Introduction: page 1 – 27
2	The eight scales of Culture	Resources and design of research	Read The Culture Map, Chapter 1: page 29 – 60 Preparatory work resources
3	Communication and Evaluation in Cultures	Analysis data cultural group #1	Read The Culture Map, Chapter 2: page 61 -88

			Collecting data source materials
4	Persuasion and Leadership in Cultures	Analysis data cultural group #2	Read The Culture Map, Chapter 3: page 89 – 114 Collecting data source materials
5	Decision Making and Trust in Cultures	Comparative analysis of both cultural groups	Read The Culture Map, Chapter 4 and 5: page 115 – 162
6	Disagreeing and Scheduling in Cultures	Draft version of paper: discussion and feedback	Read The Culture Map, Chapter 6: page 163 – 194
7	Influences on Culture and Society, preparation written exam	Final version of paper: conducting defence of outcome	Read The Culture Map, Chapter 7 and 8: page 195 - 241

COURSE REQUIREMENTS AND EXPECTATIONS
Active and properly participation during lectures and seminars (provisionally).

FINANCIAL ACCOUNTING 1.3

GENERAL INFORMATION
Date: June 16th 2022
Owner study unit: Mr Koen Detert Oude Weme MSc
Course title IFA: Financial Accounting 1.3
Prerequisite: refer to course description
ECTS: 3
Quarter: 1.3

LECTURER'S INFORMATION
Mr Koen Detert Oude Weme MSc, lecturer at Saxion UAS, School of Finance and International Business.

COURSE DESCRIPTIONS
The workload of this course is in total 580 hours in six courses. Three courses in the first year, a course in year two and two courses in the third year. In these courses you build the competence Financial Reporting.

Financial Reporting is about:
- Designing, set-up and maintaining (automated) financial and non-financial data systems;
- Supply financial and non-financial information to the benefit of stakeholders outside the organization;
- Apply the accounting principles and accounting standards in making the annual report of an enterprise;
- Determining and managing financial-economic and fiscal risks;
- Use financial statement analysis to the decision-making process and to evaluate firm performance.

Financial Accounting is a course that contributes to the competence Financial Reporting.

Financial Accounting 1.3 deals with three important topics on designing the annual report of an organization:
- the principles of acquisition and use of long-term assets;
- the principles of accounting for liabilities;
- the principles of accounting for shareholders' equity.

Unlike the textbook we use the double-entry bookkeeping system for dealing the problems.

The workload is three credits times 28 hours is 84 hours. The number of lessons is 4 per week, so in total seven weeks times four lessons is 28 lessons.
The 84 hours are allocated to visiting lessons (22 hours), preparations of the lessons (38 hours) and preparing and taking the exam (24 hours).

COURSE GOALS

- The student is able to recognize and explain hoe long-term assets are reported on the financial statements and prepare financial statements that include long-term assets;
- The student can account for liabilities, prepare financial statements that include long-term debt and explain capital structure;
- The student can account for equity and prepare financial statements that contain equity transactions.

COURSE LEARNING OUTCOMES

- Governance, Risk, Compliance: the student can give advice about the design of information systems and business processes of an organisation aimed at managing risk;
- Finance & Operations: the student can give advice about financial issues, taking into account fiscal aspects and financial risks.

LITERATURE

Reimers, Jane L.(2010). Financial Accounting, a business process approach. Third edition. New Jersey: Pearson Prentice Hall
Chapters 6, 7, 8 will be discussed and will be important for the exam.

EXAMINATION

The exam will be a written exam of 120 minutes.

LESSON PLAN

WEEK	CONTENT	PREPARE AS HOMEWORK
1.1	Introduction CH 6	Read CH 6 and summarize any questions you may have
1.2	CH 6	CH 6: 1a, 2a and 3a
2.1	CH 6	CH 6: 5a, 6a, 7a and 29a
2.2	CH 6	CH 6: 34a, 69a, 72a and 37a
3.1	CH 6 and 7	CH 6: 39a, 74a, 77a and 48a
3.2	CH 7	CH7: 2a, 23a, 4a, 26a and 45b
4.1	CH 7	CH 7: 5a, 30a, 63a and 31a
4.2	CH 7	CH 7: 33a, 34a (no exercises on bond amortization)
5.1	CH 7	CH 7: 64a and 65a
5.2	CH 7 and 8	CH 7: FSA7-2, 29a, 61a and 41a CH 8: 1a, 2a, 12a and 23a
6.1	CH 8	CH 8: 13b and 16b
6.2	CH 8	CH 8: 5a, 6a, 29a and 25a
7.1	CH 8	CH 8: 34a, 56a, 38a and 58a
7.2	Trial exam	Trial exam

COURSE REQUIREMENTS AND EXPECTATIONS

In quarter three we will guide you through a new range of topics related to financial reporting, such as accounting for long term assets, liabilities and shareholder's equity. Once more we build on the knowledge you have gathered during quarter one and two. We start our first lesson with the topic of long term assets (chapter six). At least prepare yourselves by reading through Chapter six and summarizing questions/remarks you may have. In our first lesson we will also reserve some time for introductions etc.

Just some practical notes in general:

- We kindly ask you to take note of the planning and the cases which need to be prepared;
- Preparation of these cases is an important prerequisite for useful participation in class;
- There is time available during the lesson to discuss any questions or difficulties you may encountered;
- The sheets are already available and contain guidance with respect to the learning objectives and a summary of theory.

INTERNATIONAL LAW 1.3

GENERAL INFORMATION
Date: June 16th 2022
Owner study unit: Ms Marloes Buld
Course title IFA: International Law 1.3
Prerequisite: none
ECTS: 3
Quarter: 1.3

LECTURER'S INFORMATION
Ms Marloes Buld

COURSE DESCRIPTIONS
This quarter we will be going over some aspects of international law. Questions like, which court of law has jurisdiction when a dispute arise when the opposing parties live in different countries, what happens if I close an international sales contract, what do I do when the other party doesn't deliver? An important source of international law is the European Union. We will explore how the institutions of the EU function, how the EU influences national law, how the EU tries to ensure free movement of people, goods services and capital.
At the end of this quarter you will have a general overview of the main topics of international law. Goal is to ensure that you will recognize the themes that we will encounter in this quarter in your professional practice, and have the knowledge to know how to encounter any legal issues regarding international law. Whether it means you have the answer yourself or you're able to determine that a legal professional is needed.

COURSE GOALS
With the above mention knowledge students will be able to give advice about the design of information systems and business processes of an organisation aimed at managing risk.

COURSE LEARNING OUTCOMES
At the end of the course international law, the student:

International Law (introduction)
- Knows the rules about International law;
- Knows the rules which refer to national civil law and can apply them.

Contract law
- Knows the juridical consequences of a purchase contract;
- Knows the juridical consequences of default (non-fulfillment);
- Recognizes situations of non-fulfillment and can give solutions;
- Has knowledge about the way how compensation can be allowed;
- Knows the working of force majeure;
- Has knowledge about the way how compensation can be allowed;
- Can recognize the difference between default an unlawful act;
- Knows the consequences of the unlawful act in a case.
- Knows the incoterms;
- Can recognize the consequences of these incoterms.

Jurisdiction
- Knows which law is appropriate;
- Knows how a claimant can summon an opponent;
- Knows how a procedure goes;
- Can describe where you have to go to court.

European law
- Knows what European law means;
- Knows the European institutions;

- Has knowledge about the European internal market;
- Knows the four free movements;
- Recognizes situations of the internal market;
- Knows the juridical procedure of the European court in Luxemburg;
- Knowledge about the competition rules in the EU;
- Knows the meaning of cartel legislation;
- Knows what an abuse of a dominant position means;
- Can solve a case about the competition rules.

LITERATURE
A basic guide to International Business law, H. Wevers, Noordhoff Publishers, 5th edition, ISBN 978-90-01-899783). Contents of the lectures and other study material that may be provided during the course of this quarter.

EXAMINATION
Written exam of 90 minutes.

LESSON PLAN

Week	Subject	Literature	Exercises and assignments *1
1	Introduction international law	Chapter 1	• Exercise 1.1 and 1.2 • Cases Costa Enel • Van Gend & Loos • Francovich
2	Jurisdiction	Chapter 3 and 4	To be announced
3	Contract law	Chapter 2 and 5	To be announced
4	Contract law	Chapter 2,5 and 8	To be announced
5	European law	Chapter 6 and 7	To be announced
6	European law	Chapter 6 and 7	To be announced
7	European law Preparation for exam	Chapter 6 and 7 All of the above	To be announced

*1: during the quarter other exercises or assignments may be added. They will be announced in the lectures and/or via Blackboard.

COURSE REQUIREMENTS AND EXPECTATIONS
Regulations on attending class

- Come prepared – students are expected to have prepared the cases;
- Students must attend school on time. Students who are late will not be able to attend the class;
- Turn off cell phones during classes;
- Do not engage in individual discussions.

Class behaviour rules

- The module is based on the principle of respect for the learner and the instructor. All behaviours that affect the teaching and learning process are strictly prohibited;
- Absolutely do not make noise, affect other people in the learning process;
- Do not eat, chew gum, use equipment such as telephone, music player during school hours;
- Notebooks and tablets are only allowed for educational purpose. Absolutely no other use.

MIS/ICT 1.3

GENERAL INFORMATION
Date: June 26th , 2020
Owner study unit: Mr Perry Smit
Course title IFA: MIS/ICT 1.3
Prerequisite: None
ECTS: 3
Quarter: 1.3

LECTURER'S INFORMATION
Mr Perry Smit

COURSE DESCRIPTIONS
Information technology nowadays is without a doubt coupled to the most important functions in the organisation. The marketing-, the sales- and amongst others the administrative function are automated in such a way that one can speak of a dependency on ICT.
Business managers see the development of the ICT component more and more as leading. Keeping up to pace with the development of ICT is a must. Example of this is the growth of digital business or e-commerce. Most managers recognize the fact that they must keep up but simply don't have the resources to do so. A company that doesn't invest in ICT runs behind.
The other side of the story is that jumping in at the right time might be very wise, or in other words don't be the first to jump however, doing nothing although is never a wise thing but having a set of evaluation criteria to assess the possibilities of new technology and then decide to what is essential.
In this course the students build in a group of 3 to 4 persons a Management Information System for the Pralines retail shop of Mr. Jean Neuhaus where theoretical (proposal for business model) as well as practical (database and Excel) skills are needed.

COURSE GOALS
Make the student a worthy partner in the business discussions about the digital world, who speaks the language of the IT people as well as the language of business developers and can play the role of intermediate

COURSE LEARNING OUTCOMES
- The student sees the database as a coherent set of data tables;
- The student is able to translate natural language questions into 4th generation query language (SQL) using Access;
- The student is able to see an information system as part of the organisation;
- The student is familiar with different aspects of computer networks and internet;
- The student is able to recognize new technologies;
- The students develops an attitude for maintaining development in technology;
- The student has a creative, problem solving attitude, towards information technology;
- The student has the practical knowledge to search information on and with new media;
- The student is able to develop a technology concept for a company;
- The student is able oversee the implementation of the developed concept.

LITERATURE
The MIS/ICT Course book and Online course Microsoft Access.

EXAMINATION
Consist of the grading of a report, a database and the presentation of the previous one.

LESSON PLAN

WEEK	CLASS	CONTENT
1	2 PR 3 PC-lab	MIS Theory Information requirements / analysis Online course access
2	2 PR / SS 3 PC-lab	MIS Theory Writing report Online course Access
3	2 PR / SS 3 PC-lab / SS	MIS Theory / consultation Building MIS – writing report Online course Access
4	2 PR / SS 3 PC-lab / SS	MIS Theory / consultation Building MIS – writing report Online course Access / building MIS
5	2 PR / SS 3 PC-lab / SS	Theory / consultation Building MIS – writing report Online course Access
6	2 PR / SS 3 PC-lab / SS	Theory / consultation Building MIS – writing report Online course Access
7	2 PR / SS 3 PC-lab / SS	Presentation group work Finishing touch MIS and reports

COURSE REQUIREMENTS AND EXPECTATIONS
Attendance is mandatory and each student is expected to contribute fully to the group result.

BUSINESS ENGLISH & COMMUNICATION 1.4

GENERAL INFORMATION
Date: June 9th , 2022
Owner study unit: Ms Mathilde Saaltink-Gorter
Course title IFA: Business Communication 1.4
ECTS: together with Business English & Communication 1.3: 3 ECTS
Quarter: 1.4

LECTURER'S INFORMATION
Ms. Mathilde Saaltink-Gorter. Lecturer Communication skills in the School of Finance and International Business, Saxion University of Applied Sciences in Enschede and Deventer (the Netherlands).

COURSE DESCRIPTION
The course of Business Communication 1.4 will cover a weekly skills training about conversational- and interview techniques. As well as some theory about the preparation and structure of an interview and different interview questions. One class will be spend in providing information about making an infographic, as part of the final assignment.

The final assignment consists of A) an interview with a professional of a company, gaining information about every 'S' of the organization (of the 7sModel of McKinsey. B) the students present the analysis of the company in an infographic. These assignments are to be done in teams of two students.

The subjects are:

- Different type of interviews vs different type of questions;
- Preparing an interview;
- Structure of an interview;
- Basic conversation techniques: listening, open ended and closed questions, follow-up questions, summarizing;
- Nonverbal communication;
- 7S-Model of McKinsey.

Six classes of 90 minutes (week 1-6) with a main focus on practicing skills and where students get feedback by the teacher or the other students. These classes are compulsory. Presentation in week seven in class (at Saxion).

COURSE GOALS
The course goal is to learn students how to prepare and conduct a professional interview: a conversation in which the student takes the natural lead, without losing eye on the interviewee, and in which the info is given that the student is aiming for.

CONTENT	UNDER-STANDING IN %	REPRODUCTIVE SKILLS IN %	PRODUCTIVE SKILLS IN %	ATTITUDE IN %	TOTAL IN %
The student can summarize during an interview			10%		10%
The student can ask probing questions during an interview			10%		10%
The student is able to use non-verbal and verbal signals during an interview			10%		10%
The student knows the difference between open and closed questions	10%				10%
The student can determine the goal of an interview / conversation		10%			10%
The student can ask the right questions to reach this goal			20%		20%
The student shows a professional attitude during the interview				10%	10%
The student can translate the information gained from the interview in a clear and professional presentation			10%		10%
The student knows how to prepare an interview	10%				10%
	20%	**10%**	**60%**	**10%**	**100%**

LITERATURE
This course focusses on skills, rather than theory. The acquired background information on interview and conversation techniques will be provided by the teacher in class.

EXAMINATION
The student receives a grade for this course in case the student attended at least 6 out of 7 classes. The grade (between 1-10) will be decided according to:

- An interview in which the students show the conversation techniques of the course goals (item 4). Part of grade: 70%;
- An infographic in which the students give an analysis (applying the 7s model of McKinsey) of the interviewed company. Part of grade: 30%.

LESSON PLAN

Class	Themes of this class	Homework
Class 1 Week 4.1	• Themes of class: introduction, final assignment, 7s model of McKinsey in preparation of the interview.	• No preparation needed
Class 2 Week 4.2	• Feedback on the homework • Structure of an interview, conversational techniques: questioning, summarizing, listening.	Homework for class 2: **Deadline week 1:** **To do and/or to hand in:** • Find 3 different sources on the internet about 7s Model and write a summary about each S. So: what does every 'S' of the model stand for? Explain + mention sources (APA-style). In teams: hand in in Blackboard. • Think of a professional or company to approach for this interview. Also think of a plan B. Prepare first contact with company. **Theory to study:** • Read the detailed information about the final assignment on Blackboard. • Theoretical Assignment: Study the theory about interviewing.
Class 3 Week 4.3	• Conversational techniques + practice.	Homework for class 3: **Deadline week 2:** **To do and to hand in:** • The main purpose of the interview is given (in the format). Choose 5 themes (out of 7) of the 7s model to talk about in your interview. Choose 3 or 4 questions to ask per theme. Fill in the interview format and hand it in in Blackboard. • Make sure you know how to use the conversational techniques: listening, questioning, summarizing (in order to take the lead in an interview). See slides class 2.

Class 4 Week 4.4		Homework for class 4: • Prepare the given the interview (format) on the side job (see Literature in BB). **Deadline week 4:** • E-mail the teacher about: ✓ The name of the company and the person (+ job title) you've chosen for the interview. ✓ The team you are in (names and student numbers). ✓ The main purpose (objective) of you interview. ✓ The date and time the interview will take place.
Class 5 Week 4.5	• Practice your final interview in class. Feedback of other students.	Homework for class 5: • Bring your (final) format of the interview and prepare for the final interview. • Study the feedback form to know the criteria for the interview and the infographic. • **AFTER class of week 5**: conduct the final interview.
Class 6 Week 4.6	• Infographics	• Have the data of your interview and information about the interviewed company available.
Class 7 Week 4.7	• Final presentations of the infographics (by students)	• **Deadline week 7: Hand in the interview AND the infographic in Blackboard via the same point of delivery.** • In class: present your infographic + feedback

COURSE REQUIREMENTS AND EXPECTATIONS

- Attendance of the classes is compulsory. In case it is not possible to attend class: contact the teacher by e-mail. At least 4 out of 6 classes should be attended to receive the grade for Business English & Communication 3.1;
- Homework should be made and finished before class. The homework should be brought to class, so feedback can be given by the teacher or by other students;
- Active participation in class during different practice sessions is needed to learn the skills explained.
- The input of students is important in class, to learn from each other. Students can ask questions or share their opinion anytime in class.

FINANCIAL MANAGEMENT 1.4

GENERAL INFORMATION
Date: May 10, 2021
Owner study unit: Mr Edwin van den Berg MSc
Course title IFA: Financial Management 1.4
Prerequisite: none
ECTS: 3
Quarter: 1.4

LECTURER'S INFORMATION
Mr Edwin van den Berg MSc

COURSE DESCRIPTIONS
Financial Management 1.4 is focused on analysing and valuing investment securities like bonds and stocks. Furthermore, we will discuss the ways a company has to raise capital through an Initial Public Offering (IPO).

COURSE GOALS
The goals for Financial Management 1.4 is to provide an introduction to the world of security analysis and the valuation of these instruments, like bonds and stocks.

COURSE LEARNING OUTCOMES
- The student is able to identify important bond features and types of bonds;
- The student can describe and calculate bond values and list the reasons why they fluctuate;
- The student can discuss bond ratings and what they mean;
- The student can evaluate the impact of inflation on interest rates;
- The student can explain the bond structure of interest rates and the determinants of bond yields;
- The student can assess how stock prices depend on future dividends and dividend growth;
- The student can identify the different ways corporate directors are elected to office;
- The student can explain how the stock markets work;
- The student can explain the venture capital market and its role in the financing of new, high-risk ventures;
- The student can describe how securities are sold to the public and the role of investment banks in the process;
- The student can explain initial public offerings and identify the costs of going public.

LITERATURE
Ross, 9th edition, corporate finance essentials, chapter 6+7+15, McGrawhill, ISBN 978-1-259-25480 or newer version.

EXAMINATION
Written exam, survey questions, trial exam available

LESSON PLAN

WEEK	CHAPTER	HOMEWORK
1	6.1	
2	6.2 – 6.7	Prepare problems 1 – 32
3	7	Read CH 7
4	7	Prepare all problems CH 7
5	15	Read CH 15
6	15	Prepare all problems CH 15
7		Trial exam

COURSE REQUIREMENTS AND EXPECTATIONS
- Come prepared – read the reading assigned. Students must arrive on time. If you are late, you are not allowed to enter the class;
- Behave as a business professional;

- Notebooks, tablet and computers are only made for the purpose of recording lectures, calculations for lectures, exercises. Absolutely no other use;
- Financial Management 1.2 basic knowledge is preferred as students the knowledge of (Net) Present Value calculations to understand the concepts of Financial Management 1.4.

INTERNATIONAL TAXATION 1.4

GENERAL INFORMATION
Date; June 2nd 2022
Owner study unit: Mr Arne ter Beek
Course title IFA: International taxation 1.4
Prerequisite: none
ECTS: 3
Quarter: 1.4

LECTURER'S INFORMATION
Mr Arne ter Beek

COURSE DESCRIPTIONS
International taxation is a course to give students a general idea about the different types and effects of taxation. Dutch tax law is leading to explain International tax law. Students use the OECD Model Convention to solve cases about double taxation. Students also pore upon the tax system of one other country of their choice. Students give a presentation about the tax system in another country and discuss differences with the Dutch system.

COURSE GOALS
During the lectures the teacher explains different topics based on Dutch tax law and International tax law. Students use the OECD Model Convention to solve cases about double taxation.

COURSE LEARNING OUTCOMES
- The student can describe which parties are involved in the field of international tax law and appoint their duties;
- The student can name different types of taxation principles and illustrate this with examples;
- The student can determine where someone lives and where a company is located, based on tax treaties;
- The student can determine where someone lives and where a company is located, based on tax treaties;
- The student can determine where income components are taxed by using tax treaties;
- The student can on the basis of a case calculate how much VAT, Corporate income tax or Personal income tax is owed;
- The student can explain how double taxation can arise and how to avoid double taxation;
- The student can apply the exemption and credit method to avoid double taxation;
- The student can explain the concept of transfer pricing and can based on a case determine which method is the most appropriate to calculate a transfer price.

LITERATURE
Introduction to the Law of Double Taxation Conventions 3rd edition, Michael Lang, IBFD 2021.

EXAMINATION
In the written exam 'International taxation 1.4'. The exam will last 120 minutes.

LESSON PLAN

WEEK	SUBJECT	WHAT DO YOU HAVE TO READ IN YOUR BOOK?
1	Introduction international taxation, Residence	Chapter 1, 2 and 3
2	Value Added Tax (VAT)	Chapter 6, 7 and 8
3	No lessons due to Ascension day weekend	
4	Personal Income Tax & Corporate Income Tax	Chapter 9
5	Double taxation and methods for elimination of double taxation	Chapter 10 and 11

6	Transfer pricing	Chapter 12,13 and14
7	Inheritance tax treaties, Trial exam	Chapter 15, 16 and 17

COURSE REQUIREMENTS AND EXPECTATIONS
Students prepare exercises and read relevant chapters of the literature before lecture.

RESEARCH SKILLS 1.4

GENERAL INFORMATION
Date: March 5th , 2020
Owner study unit: Mr Pascal Wittendorp
Course title IFA: Research Skills 1.4
Prerequisite: none
ECTS: 3
Quarter:1.4

LECTURER'S INFORMATION
Mr Pascal Wittendorp

COURSE DESCRIPTIONS
During your studies you will follow three Research Skills courses which will train you in the field of applied research. These courses will take place in year 1 quarter 4 (Research Skills 1.4), year 2 quarter 1 (Research Skills 2.1) and in year 3 quarter 2 (Research Skills 3.2).
These courses will teach you to be a critical professional, who can tackle different problems in his/her field in different settings and on a practical level in runs also preparing you for your final test as a researcher here at Saxion, your Research and Advisory Report. This will be the final report you will write for your graduation in which you tackle a real life problem for which you need to obtain knowledge and produce a well-founded advice.
The three different Research Skills courses in theory make up one report. So the content of a normal Research and Advisory Report is split in three parts and you will complete one part each course.

COURSE GOALS
- Selecting a Research Topic;
- Management Problem;
- Research Problem;
- Literature: Library Skills, APA literature reference & Literature Portfolio;
- Unstructured Mind Map;
- Summary;
- Unstructured & Structured Subject list;
- Problem Description.

COURSE LEARNING OUTCOMES

SELF MANAGING SKILLS, ATTITUDE AND BEHAVIOUR	
1 Problem	40%
Complex (broad, in-depth)	
Substantial (interesting, meaningful)	
Relevant to the (professional0 field, practice	
Current	
2 Definition of the problem	30%
Is placed in context (social, economic, other)	
Is described in sub-problems and/or related facets	
3 The research objective	0%
Is formulated to achieve verifiable results	
Is formulated to achieve the intended effects	
4 The main research question	0%

Is well-defined and specific	
Is divided in sub questions	
5 The research design	0%
Is logical	
The solution strategy is based on current theories and/or models	
The selection of the solution strategy is explained	
6 The research method	0%
Basic principles and presuppositions are made explicit	
The selection of the research instruments is accounted for	
Use of a clear analytical framework	
Data processing is properly carried out	
Results of the data processing are represented correctly	
Student makes critical and transparent use of information sources	
7 The research outcome	0%
Is an answer to the research question	
Is useful, applicable	
8 The research results	0%
Are valid: no more than the research outcome permits	
Are in the form of solutions, advice, recommendations, (new) applications and/or – see the introduction – (new) insights and explanations	
9 Information sources	15%
Are (partly) international, current and relevant, proper use APA	
10 Reporting	15%
Format is professional, clear and provides insight	
Information is complete, professional, correct and verifiable	
Includes reflection on research set-up, planning and results	

LITERATURE
Specific required literature will be posted on blackboard for the students to use.

EXAMINATION
You will be asked to deliver a “Problem Description”, which is a report which in general forms the first part of an entire research report. Broadly speaking this contains an motivation for doing the research often related to a problem within a certain company, a full description of the problem, an deduction of a specific element which will be researched in full ending with all the components present for a specific research question. Of course a step by step approach and a more detailed explanation of what a Problem Description entails will be given during the course itself.
The deadline for this problem description is in week 4.6 on a Monday at 9.00 a.m. and the deadline for the retake is in week 4.9 on a Monday at 9.00 a.m. The exact dates will be published on blackboard, in both the announcements as well as in the planning. There is an hand in point available on blackboard for both submissions. So students need to hand in their work on blackboard, but can always sent an email containing their problem description, to the teacher as well.

The criteria on which your problem description will be judged are:

- Two-three pages long;
- Complexity;
- Substance, meaning, interesting;
- Related to the professional field;
- Current;
- Placed in proper context;
- Described in sub problems;
- Use of English language;
- Professionalism;
- Use literature.

Furthermore you will be asked to present and defend your work at the end of the course. You will not receive a specific mark but the presentation is obligatory and if you have not completed this, you will not receive a mark for this course. Last but not least, all students have to attend all the presentations!

LESSON PLAN

WEEK	LECTURE/WORKSHOP	HOMEWORK
4.1	Introduction Selecting a Research topic Management Problem	Make groups Select a researchable topic
4.2	Research Problem Literature Library skills APA referencing Literature Portfolio Unstructured Mind Map Structured Mind Map	Find 5 scientific articles for your research topic, bring them to class to be reviewed. Start your literature portfolio Write down the APA references Make an unstructured Mind Map
4.3	Summary	Within your group make a summary of the article provided to you and hand it in Divide the articles amongst your group members and make a summary of each of the articles you have been assigned by your group.
4.4	Summary Unstructured Subject List Structured Subject List	Finish the assignment of summaries of the articles you selected and divided amongst your group members. Start working on your problem description
4.5	Problem Description Final Feedback Presentations	Work on your problem description
4.6	Problem Description Presentations Final Feedback	Finish your problem description and hand it in week 4.6 on Monday the 5th of June before 9.00 o'clock
4.7	Presentations Feedback Problem Descriptions during class	Present your problem description and prepare for questions. Retake Problem Description week 4.9 Monday the 26th of June before 9.00 o'clock

COURSE REQUIREMENTS AND EXPECTATIONS

There are no specific course requirements as this is a first year course and we expect that the students come in with no to a limited amount of Research Skills.