

Universidad Autónoma de Coahuila

BUSSINES SIMULATION II



Introducción a la Materia

ASSIGNMENT INTRODUCTION

Welcome to the Business Simulation II subject, you will learn about the customs laws in force in Mexico, tariffs and the different types of taxes established in the Free Trade Agreement in our country, as well.

You will understand the exchange tariffs in our World Economy.

We will review the requirements that companies need in order to pay less taxes within the IMMEX program.

OBJECTIVE OF THE SUBJECT

Analyze the bases, functions and origin of international trade. Know the tariff and non-tariff regulations. Define how the visa market works, its components and influence on international trade. Learn about export promotion programs to identify opportunities for companies.

THEMATIC CONTENT

Unit 1 The Importance Of International Trade

- Introduction To The International Trade
- Theories of International Trade

Unit 2 Custom Duties

- Types of Custom Duties
- Regulations And Non-Tariff Restrictions

Unit 3 World Economy

- Exchange Rates
- Balance of Payment

Unit 4 Tax Programs

- IMMEX PROGRAM
- Vat Certification

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GENERAL EVALUATION

To report your final grade obtained from the sum of each unit's value, you must have compulsorily complied with the completion or submission of the following:

- Complete the activities presented for each unit and the homework uploaded into the platform, in a timely manner.
- Minimum grade for approval: 70.

Cause for Extraordinary Evaluation

- If the student does not achieve the minimum grade for approval, they will have the opportunity for an Extraordinary Evaluation that includes:
 - A test.

Repeating the course

- Once the student has presented their extraordinary evaluation and the grade obtained is not the minimum for approval, they will have to repeat it one more time, and it will appear as "Recursado".

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REMEMBER THAT THE MINIMUM GRADE FOR APPROVAL IS 70

EVALUATION	VALUE
UNIT I	20
UNIT II	20
UNIT III	20
UNIT IV	20
FINAL PROJECT	10
FINAL EVALUATION OF KNOWLEDGE	10
TOTAL	100

FINAL PROJECT

Contesta el siguiente ejercicio en plataforma.

Caso #1

Cervecería Cuauhtémoc desea importar una carga consistente en "Cerveza de Malta" con un contenido del 7% de alcohol volumétrico, procedente de Alemania, misma que arribó a nuestro país por la Aduana de Veracruz. La mercancía viene clasificada en la Fracción Arancelaria 22030001. El valor de la carga en dólares es de \$ 82,500 USD y el tipo de cambio del dólar es a \$ 19.20 M.N. ¿Cuál es el monto que pagará en pesos mexicanos de la tarifa de Impuestos Generales de Importación (IGI)?

- \$ 16,500 m.n
- \$ 4,296.87 m.n
- \$316,800 m.n
- \$ 0.00 m.n.

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Caso # 2

La compañía Terra Verde desea importar una carga consistente en “Miel Natural” procedente de la República de Costa Rica, misma que arribó a nuestro país por la Aduana de Altamira. La mercancía viene clasificada en la Fracción Arancelaria 04090001. El valor de carga en dólares es de \$ 35,000 USD y el tipo de cambio del dólar al día del arribo es de \$ 20.00 M.N. ¿Cuál es el monto que pagará en pesos mexicanos de Impuestos Generales de Importación (IGI)?

- \$ 140,000 m.n
- \$ 0.00 m.n
- \$ 7,000 m.n
- \$ 700,000 m.n.

Caso # 3

La compañía Nestlé desea importar una carga consistente en “Aceite de Cacao” procedente de Brasil, misma que arribó a nuestro país por la Aduana de Veracruz. La mercancía viene clasificada en la Fracción Arancelaria 18040001. El valor de la carga en dólares es por \$80,000 USD y el tipo de cambio del dólar al día del arribo es de \$18.25 M.N. ¿Cuál es el monto que pagará en pesos mexicanos de Impuestos Generales de Importación (IGI)?

- \$ 0.00 m.n
- \$ 14,600 m.n
- \$73,000 m.n
- \$ 7,300 m.n

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RECOMMENDED REFERENCES

- La Evolución del comercio exterior .S.E.
- Torres Gaytán. Ricardo. Teoría del Comercio Internacional
- Krugman Paul. Economía Internacional
- Ley de Comercio exterior
- Decreto IMMEX. Secretaria de Economía
- Reglas de comercio exterior. S.A.T. CAPITULO 7

WORKFLOW

It is important for you to follow the instructions reading carefully every one of them. If you can't comprehend or is difficult for you to understand any instruction, you can contact you facilitator so they can help you with your doubts. You will use the Virtual Platform to learn and practice English, also, links to other web pages and exercises to do on your own and send them to the Homework section.

In every Unit you will find the following elements:

- Thematic Content: Presentation and analysis of contents and theory.
- Practice for every subject in the Unit.
- Activities in which you will apply the knowledge acquired. These activities will be evaluated and they will add a percentage to your final grade.

Note: Remember that before starting this module you must read the General guidelines and introduction. There you will find the evaluation criteria and all the elements of the module:

- Presentation.
- Welcome.
- Introduction.
- General competence of the module.
- Topics and subtopics.

Introducción a la Materia

- General evaluation criteria.
- Percentages for the general evaluation.
- Recommended references.
- Workflow.
- References.