

Course: International Accounting

credits: 5

Course code LBVB26IAC1C
Name International Accounting
Study year 2026-2027
ECTS credits 5
Language English
Coordinator M.H.J. Cox

Modes of delivery Project-based learning
Assessments Other assessment - Other assessment

Learning outcomes

PLO1: International Business Opportunities

In this course, the student develops an advanced understanding of international accounting and financial reporting to interpret and evaluate how global standards and local contexts influence organisational value creation.

Learning Line: Economics, Finance & Accounting:

CLO1: The student can analyse and interpret external financial reports in an international setting, assessing how legal, cultural, and institutional factors shape financial information and its use in strategic decision-making.

PLO2: Business Transformation

In this course, the student learns to apply advanced financial reporting insights to support transparency, comparability, and ethical practices in international business environments.

Learning Line: Economics, Finance & Accounting:

CLO1: The student can evaluate global financial reporting frameworks, identify challenges in harmonisation, and recommend responsible accounting approaches that support sound governance and informed cross-border decision-making.

Content

This course explores financial reporting in an international context, focusing on the use and harmonisation of global accounting standards, currency translation, and the interpretation of corporate reports across borders. Students analyse how legal, cultural, and institutional differences shape financial information and managerial decisions, strengthening their global mindset and intercultural awareness. Entrepreneurship is supported through the use of international financial data for strategic decision-making. The course connects to sustainability and social impact through ethics and transparent reporting practices, aligning most strongly with SDG 12 (Responsible Consumption and Production) and SDG 8 (Decent Work and Economic Growth).

*The MT reserves the right to cancel an elective prior to the start of classed due to class capacity related decisions

Included in programme(s)

International Business 3 Year
 IBS Exchange programme International Business - Advanced
 International Business 4 Year

School(s)

Business & Law