

Course: International Financial Accounting

credits: 3

Course code	IBVB17IFA1C	Modes of delivery	Education
Name	International Financial Accounting	Assessments	Assignment - Other assessment
Study year	2021-2022		
ECTS credits	3		
Language	English		
Coordinator	M.C. Parsons		

Learning outcomes

Upon completion of this course, students:

- Create international business awareness in accounting issues
- Develop intercultural competence in accounting issues
- Master various international finance & accounting issues
- Demonstrate co-operation and business communication
- Raise ethical and corporate responsibility issues

Program Learning Outcomes from the IB Framework:

WT 3 - 3, WW 4 - 3, WW 7 - 3, TWM 18 - 3

Content

Prerequisites:

IB students need to have been either on PLM or SAB, preferably both. With completing all credits in Osiris from either PLM or SAB.

Exchange students: previous knowledge of the corresponding subject area is required.

Content

This module is aimed at creating an introductory understanding of how to use and interpret external financial reports in an international context.

The roles of financial reports in a context of international trade and/or in the context of setting up a subsidiary in another country are the main focus.

Main topics:

- Financial Reporting in the global Arena
- Harmonizing Financial Reporting Standards
- Accounting for Currency-exchange-rate Changes
- Using Corporate Financial Reports across Borders
- Financial Reporting in Emerging Capital Markets
- Managerial Issues in International Accounting
- Introduction to IFRS

Included in programme(s)

Minor International Strategy & Business Development

School(s)

International Business School