Hanze

# Course: International Finance & Accounting — credits: 5

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| **Course code** | UTVM25FMA1C |
| **Name** | International Finance & Accounting |
| **Study year** | 2025-2026 |
| **ECTS credits** | 5 |
| **Language** | English |
| **Coordinator** | M.H.J. Cox |
| **Modes of delivery** | Tutorial |
| **Assessments** | Assignment - Report |

**Learning outcomes**

After completing the course the students:

- FMA1 have gained an overview of and insight into the various theories in the fields of International Financial Management & Accounting, at a level which allows them to reflect critically on the literature dealing with counselling in those fields PLO1
- FMA2 have gained insight into the several tools and strategies relating to the diagnosis and analysis of various types of complex management questions at a level which allows them employment in finance- related, knowledge-intensive departments, effectively applying theoretical concepts PLO2
- FMA3 be able to use these tools and strategies in practice and to report on them orally and in writing PLO3
- FMA4 be able to demonstrate the ability to recognize and address changes of strategic importance for the organization due to new economic realities and demonstrate the ability to use financial accounting and financial management tools to transform business processes PLO4
- FMA5 have gained the knowledge to critically evaluate the validity and relevance of new theories and practices in the field of financial accounting and financial management and explore the possibly to extrapolate these into new approaches to management practice PLO4

**Content**

**Strategic Focus Areas: Entrepreneurship, Global Mindset and Sustainability**

The course provides students at graduate levels with knowledge, skills and insights in contemporary topics and issues regarding corporate finance, financial controlling systems, ethical accounting and finance and financial management. Not only principles and theories are the studying issues, but integration of these issues is offered with vocational business disciplines in a global setting. Following items are of particular interest:

- Responsibility Centers: revenue and expense centers
- Profit Centers, Conditions for Delegating Profit Responsibility, Business Units as Profit Centers
- Transfer Pricing, Constraints on Sourcing, Upstream Fixed Costs and Profits
- Measuring and Controlling Assets Employed, Structure of the Analysis, EVA vs. ROI, Additional Considerations in Evaluating Managers, Managing risks
- Evaluating the Economic Performance of the Entity
- New economic realities and emerging trends in the financial sector
- Decentralization and outsourcing, profitability vs. corporate social responsibility

The course focus on the role of the manager:

- to assess and monitor the (global) organization
- act as a successful financial consultant
- link cultural differences with strategic decisions

promote a holistic vision that aside profitability considerers environmental and social impact of an organization

SDG’s covered: 4, 5, 7, 8, 9, 12, 14, 16

**Included in programme(s)**

International Business and Management

**School(s)**

International Business School

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