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

share your talent. move the world.

Although every effort has been taken to ensure the accuracy of the information in the ECTS Course Catalogue, we cannot guarantee that the content and the information contained in it is always up-to-date, complete or true. Accordingly, no rights can be derived from the contents of the catalogue.