

MGT 6030 EM Syllabus

International Accounting
Section EMO
Fall Semester, 2026

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Course Catalog Description

Course MGT 6030. International Accounting. 3 Credit Hours.

An overview of accounting techniques and concepts surrounding the construction of financial reports related to issues arising from the increased internationalization of business. Topics include comparative financial reporting among countries and accounting treatments of international transactions.

Course Description

This course covers four general areas of international accounting: (1) an overview of international accounting issues related to financial reporting in different countries and the potential for a convergence of financial reporting, (2) specific financial reporting standards issued by the International Accounting Standards Board (IASB), (3) foreign currency transactions and foreign currency translations, and (4) specific issues for multinational corporations including transfer pricing.

Course Learning Objectives

At the completion of this course, students should be able to:

- (1) Identify areas of similarities and differences related to financial reporting in the international environment.
- (2) Employ international accounting standards in corporate financial reporting.
- (3) Assess the impacts of foreign currency transactions and translations on international companies.
- (4) Understand the specific effects on international financial reporting based cross-border transactions.

Required Course Materials

International Accounting, Sixth Edition, by Douppnik, Finn, and Gotti, McGraw-Hill, 2023. ISBN: 978-1266378119.

Grading Policy:

Midterm Exam	40
Final Exam	40
Comparative GAAP Project	20
TOTAL	<u>100%</u>

Letter Grades are assigned as follows:

A:	90 & above
B:	80 - 89
C:	70 - 79
D:	60 - 69
F:	Below 60

Course Policies

Attendance/Participation: This course is offered on a directed-readings basis so there is no required attendance.

Academic Honor Code: Georgia Tech has an Academic Honor Code that engages both faculty and students in a pact that they will maintain and uphold the integrity of the academic process. Students in this class are expected to adhere to the Honor Code. Here is the link for more information: <https://policylibrary.gatech.edu/student-life/academic-honor-code>

Any student suspected of cheating or plagiarism on an exam or other class assignment will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Accommodations for individuals with disabilities: If you are a student with learning needs that require special accommodation, please contact the Office of Disability Services at <https://disabilityservices.gatech.edu/> to make an appointment to discuss your special needs and to obtain an accommodation letter. This letter will be used to make sure your learning needs are fully supported.

Student-faculty expectations: At Georgia Tech we believe that it is important to continually strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. See <https://catalog.gatech.edu/rules/21/> for an articulation of some basic expectations that we can have of each other. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. It is important to remain committed to the ideals of Georgia Tech while in this class.