

Graduate Certificate: International Business Financial Operations (10 s.h.)

ACC 5700 International Accounting 2 s.h.

Prerequisite: ACC 5250 or permission of instructor. A study of accounting and taxation in an international environment. Topics include accounting and taxation issues of transactions denominated in a foreign currency, translation/re-measurement issues, accounting for forward exchange contracts, management planning, control and performance evaluation of a foreign nation-state and international accounting standards will be conducted.

BL 6260 International Legal Environment 3 s.h.

Introduction to the legal environment in which a multinational enterprise must operate. The course will explore private versus public international customary practices, treaties including NAFTA, GATT (WTO), APEC, and Maastricht, the international dimensions of litigation, CISG issues, documentary letters of credit and various trade actions and regulations. The regulation of import-export activities including competition issues and unfair trade issues will be analyzed from the perspective of strategic planning concepts with regard to international activities and linkages.

FIN 6250 International Finance 2 s.h.

Prerequisites: ACC 5700 & INB 5350. Examines the systems, methods, and institutions for investing, financing and managing international enterprises. Emphasis is on the analysis and financial decision making function of international activities including foreign currency futures and options, managing exchange risk and operating and transaction exposure, financing sources, capital budgeting and working capital management.

INB 5350 International Trade Structure and Systems 3 s.h.

Prerequisite: ECN 5180 or equivalent. An examination of the economic theories underlying international trade, including terms of trade, international monetary system, foreign exchange markets, trade barriers and their effects and balance of payments mechanisms. Survey the history of international trade relationships and structures, comparative economic systems, the development of trading blocs, firm-level trade relationships, and the role of multinational enterprises.