A STUDY ON INTERNATIONALIZING THE CURRICULUM & ASSESSMENT WITH SPECIAL REFERENCE TO ACCOUNTING PROGRAMME

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ABSTRACT

Internationalisation of the curriculum (IOC) is a major issue for administrators, students, policy makers and academics in the higher education. Though this concept is important, it is not yet clear that what internationalisation of the curriculum means? or how should be implemented in the near future?. IOC is a “process of integrating an internationalisation/intercultural dimension into the teaching, research and service functions of the university” (Knight & de Wit, 1997:2). IOC involves the development of new skills, knowledge and attitudes among staff and students. A large number of foreign students on campus exposes domestic students to foreign people and cultures. Therefore, an important component of internationalizing students may be a well organized study abroad program. The establishment of partnerships with overseas business schools is another powerful tool to increase the global orientation of business education. Internationalisation of the university curriculum is as much about who teaches and how as it is about what we teach (Leask, 2001). Overseas linkages can take several forms, from student exchange programs to common business education and degree programs. Which form a school adopts often depends on its need, size, mission, and aspiration. The globalization of business demands that business schools internationalize their curricula. The findings of Anand and Rudell (2002) and Tyagi (2001) illustrated that business schools that have internationalized their programs have attempted to raise levels of awareness, understanding, or competency, depending on institutional commitment and available resources. The aim and objective of this research is to investigate and examine How do academics and students experience internationalisation of the curriculum? This study is based on an empirical research method because an intervention would take place, with the participant observations and views gathered pre and post intervention from academics and the students however, there will be no control group for comparison purpose.

Introduction

Currently, many of the universities are introducing international programs with a view of submerging local requirements with international standards. Rudell (1993) defined internationalization as “the evolving awareness and acknowledgement by the manager / organization/country of the impact of non–domestic forces on economic future and the translation of the latter into new attitudes and behavior regarding the establishment and conduct of transactions with those in other countries”. In James Cook
University Singapore, international students are about 90% and the remaining 10% of them are local Singaporeans. The aim of internationalization is to enable the students to manage the high demanding market. We need to make sure that our curriculum is suitable for the requirement of the local market as well as enable our students to get familiar with various international structures. We know that majority of the institutions are interested in getting their programs also internationally recognized. For this it is important to have a curriculum which is prepared with a more international base. We must need to take adequate steps to combine the local and international aspects in the curriculum in the near future.

Literature Review

According to various literature reports, IOC has been the selection of a key strategy for implementation. It was necessary to include major topics in an international accounting course, Burns (1979). Agami (1983) emphasised that the topics such as foreign currency translation, international taxation and international accounting standards should be included in an international accounting course. The most of the responding schools were following the strategy of incorporating international topics into accounting courses which is an integration approach rather than a separate international accounting course Sherman (1987). Survey findings indicated that there was too much emphasis on international accounting, Simons and Hoggins (1993). AlNajjar and Peacock examined the perceptions of Fortune 500 corporations on the importance of internationalising the accounting curriculum of US based on business schools and the teaching of the certain international topics, the results pointed particularly internationalising the accounting curriculum. Based on the above reviews, we are thinking of proposing to introduce some of the important topics such as foreign currency translation, consolidations, financial reporting and disclosure, international taxation, and international transfer pricing at the introductory accounting level.


The main objective of this paper was on internationalization of curriculum. A key question was what does internationalization mean for curriculum design and teaching practice? Is internationalization achieved by adaptation of course content to reflect to a global perspective of our disciplines or does it imply the radical redesign units in terms of content, teaching strategies, resources etc. to make them more inclusive and international? (Martin 2002). The common approach to Internationalization is the relationship between the concept and the curriculum. This paper has explored approaches that have been developed with a view to embedding and international dimension in the teaching and learning process. Strategies that are not necessarily mutually exclusive, are viewed as a continuum along which institutions may progress from ‘ethos’ through infusion. Furthermore, the process of infusion needs to be examined in greater detail within the local context with a view to determining the possibility of more firmly embedding internationalization through existing structures, such as the communities practice. This paper discusses about how to internationalize the curriculum in Europe? The solution was, in Europe that the mobility of students under exchange programmes is the only, or at least the best, way to internationalize the curriculum. This articles also discusses on Internationalization through Content which means curricula with an international orientation in content, aimed at preparing students for performing in an international and multicultural context, and designed for domestic students and/or foreign students and Competency or Graduate Attributes approach, it is regarded as pragmatic approach to internationalization, emphasizing the development of international business skills, language proficiency and so on. The authors also emphasized to include
curricula dealing with an international subject; curricula involving an internationally comparative approach and interdisciplinary programmes exploring regions or area rather than single countries.

**Brown, S. and Joughin, G. (2007) Assessment of international students:**

This paper reviews the assessment practices in the context of the theory and concepts of internationalization of the curriculum. Assessment is generally looked upon as the key measurement to gauge students success in their studies. Brown and Joughin (2007) elaborate assessment as determining student progress and graduation, providing important information about developing student understanding and skills. In the case of international students the role of assessment is particularly important in view of their financial, personal and family commitments. Among the common areas where the problematic nature of assessment of foreign students arise include the differences in the learning environments between their home countries and the country of study for higher education, marking systems, presentation of arguments, level of expression of critical thinking in homework and assignments, and written answers and the requirement to make their defense during oral examinations. Among the arguments frequently cited for this issue of assessment of international students is the tendency to let the students to find the solution by themselves since they are the ones looking at assessment practices as problematic. However, Brown and Joughin (2007) analyzed cultural factors as the root cause and approach this issue in terms of a mismatch between the academicians expectation of the students acceptance of the rules of assessment practices and the students culturally determined expectation and perception of the assessment methods and formats that are largely influenced by their previous experience at schooling in their own countries. There are arguments quoted in Brown and Joughin (2007) that western institutions of higher education and assessment methods generally tend to expect students to develop critical thinking by providing opportunities to question learning behaviour whereas the culture of teaching and learning among eastern universities is inclined to recognise the works of sages and go along with their ways of thinking rather than students putting up counter arguments.

Brown and Joughin (2007) emphasise the critical importance of assessors to be aware of the culturally determined nature of some important aspects of assessment tasks. In essence, the arguments are for assessors to be on the look out for reasons for international students to persistently experience difficulties with assessment that may be caused by cultural factors. Upon identifying the cultural factors explaining for the students’ adjustment and adaptation problems to assessment tasks and practices, the assessors respond to them to seek solution.

**Patrick K (1997), Internationalizing the University. RMIT: Melbourne.**

This paper explores conceptions of internationalization, drawing on the experience of working with a group of forty-seven academics at RMIT academics whose disciplines were not concerned with overtly “international” issues, working in the context of a strong institutional commitment to an international approach across the university. The project enabled course-level explorations of the university’s policy of internationalization and what it might mean for curriculum. This paper considers how internationalization of the curriculum is understood in different disciplinary contexts, and discusses the implications for staff development and the implementation of university policy. In the first stage of the project, at the university level, most of the participants agreed that students would gain from acquiring knowledge and cross-cultural skills which would fit them to perform in the international environment. At the second stage of the project workshop, participants were asked to
develop tasks in small groups and findings were on different conceptions of internationalization. The focus was on cross cultural awareness, professional environment and professional discourse. I feel these are the ways of representing what internationalization mean for graduates in different disciplines to be closely connected to ideas about the cultural status of the respective disciplines. This has a great relevance to my research as the international students at JCU Singapore may like to see the contextualization of curriculum in the near future. Most of our colleagues at JCU Singapore have already started teaching the modules based Asian context without compromising the learning objectives of the module.


This paper describes the importance of internationalization in terms of interpersonal competence which means broadmindedness, understanding, respect and empathy for other people, their culture, values and way of life an understanding of the nature of racism. Students should be aware of critical thinking and ethics which includes questioning skills and problem solving strategies. It is not appropriate to offer only the traditional models of pedagogy for current day ‘global’ students who are expected to be efficient and creative in their own localized contexts and in the wider globalised context. Today’s education and pedagogical practices that encourages self-reflection critical thinking and communicative interaction within localized, national and international contexts are more relevant and useful. I strongly feel that these comments are quite useful and worth including while designing a curriculum.


This paper discusses about two kinds of curriculum change in universities. Firstly, change to make the curriculum more engaging and relevant for students from cultures different from that of the university itself, secondly change to prepare students from the home and other cultures to live and work in settings and organizations quite different from those of the university's home culture”. The notion of ‘culture’ becomes important in the process and practices of internationalization of the curriculum. The university has a particular ‘culture’ and students have a ‘culture’ which may or may not differ from that of the university. McTaggart’s (2003) idea of Internationalization of the Curriculum is to enable the periphery culture of the students into the culture of the university. Contemporary understandings of culture move beyond the traditional notion of culture as being fixed and static and conceive culture as dynamic, fluid, political and being responsive to context. This article has a focus that touches on diversity which is one of the important factors to be considered at the time of internationalization of the curriculum and assessment.

Thushari Welikala, Rethinking International Higher Education Curriculum Mapping the research landscape, Teaching and Learning Position Paper August 2011.

This paper discusses about internationalization of curriculum which provides an international experiences to all university staff and students so that they will perform professionally, economically and socially with in a diverse environment. The main focus of the paper was on three main issues in relation to internationalization of curriculum: the meaning of an internationalized curriculum and the
role of pedagogy, the significance of an internationalized curriculum in the 21st century university, and existing knowledge about the processes of offering an international curriculum to higher education students. This paper also provided some practical hints as to how to offer alternative curricula and pedagogies within contexts of a diverse higher education environment. As noted above, the paper provides a good guidance to include pedagogy pertaining to 21st century, I will use this when I design the curriculum for my accounting programme.

Most of the above literature reviews were based on empirical, qualitative and quantitative. There are some variations among the authors and researchers findings because of different designs and research methodologies used. For example, Sherman (1987), Caruna and Hanstock (2003), Brown, S and Joughin, G and Simons and Hoggins (1993) are empirical; Burns (1979) and Agami (1983); Clifford, V and Joseph, C (2005) are qualitative; AlNajjar and peacock; Huang and Mintz (1992) are quantitative. Furthermore, the published findings are unclear whether the students and the academics may have either traditional accounting course (integrated) or separate international accounting course.

International education seeks to understand the significant global changes that are helping to integrate the world into one complete system and internationalisation suggests some global outcomes for students who:

Need to develop questioning skills so that they are able to identify the sources of knowledge, assess claims of its validity and legitimacy, examine its local relevance and significance, determine its uses and applications and speculate about how it might be challenged and refuted. The ability to think reflectively and critically about knowledge certain and use requires a form of global imagination; the capacity to determine how knowledge is globally linked, no matter how locally specific its uses (Rizvi, 202, pp.4-5).

The important research question to be addressed in this project/research design is: How do academics and students experience internationalisation of the curriculum?. To answer this question, the following relevant research questions will be addressed:

- How do academics and students experience internationalisation of the curriculum?
- What do we mean by the internationalising the curriculum?
- How can we internationalise the curriculum in this discipline area (Accounting)?
- What are the key features of an internationalised curriculum in Accounting?
- How will we develop these in each successive year of the degree?
- How will your institutional context influence your approach to IOC in Accounting?
- What are the ways we assess students’ progress towards achieving these internationalised outcomes?
- Is there any means to know that our graduates have achieved them?
- What international perspectives do we want graduates of this accounting degree to have when they graduate?.

The results and answers of the above questions definitely will inform the researcher about the importance and effectiveness of the internationalising the curriculum from both the academics and students point of view and will support for the future updates, evaluations and implementation.

Research frameworks and methods used

The above literature review suggests that so far the major attempts have been to investigate the approaches utilized by business schools in internationalizing the accounting curriculum and the relative importance of topical coverage in international accounting. Therefore, internationalization
is aimed at improving overall students performance by designing the right curriculum in the right manner which may lead to active teaching, learning and assessment. The above papers included in this literature review were empirical, qualitative and quantitative studies which reinforced the importance of internationalization of curriculum. Most of the suggestions, policies are relevant and realistic. All these qualitative and quantitative research methods provides me to think critically and plan effectively to implement curriculum design.

**The Impact of International Financial Reporting Standards**

Historically, multinational and global companies were required to prepare separate financial statements for each country in which they did business, in accordance with each country’s generally accepted accounting principles.

Consequently, accounting education has traditionally been based on the specific regulations in place in a particular country. Moreover, accounting curricula was designed to ensure that students were prepared to work in the domestic market, and to pass national accounting examinations.

Country-specific accounting regulations have been the norm until only very recently. National standards and practices are deeply intertwined with national laws and professional regulations. In practice, there has been very little understanding among accounting practitioners and educators of parallel accounting requirements in other countries.

Other than a general increased focus on issues related to professional judgment, various other specific techniques may be implemented as part of the internationalization of accounting curricula. These could include the following:

- An inclusion of comprehensive case studies to provide students with exposure to national and international accounting standards.
- Increased study abroad opportunities with foreign institutions.
- Accounting internships with multi-national firms abroad.
- The integration of international accounting material throughout the accounting curriculum, as opposed to the study of international accounting a separate, stand-alone course.
- The diversification of accounting faculty, encouraging each faculty member to participate in the process of internationalization.
- The diversification of the student population through recruitment strategies and an increase in international student exchanges.
- Modification of the program’s mission statement and objectives to incorporate the internationalization strategy, and
- Closer ties with accounting practitioners, to ensure that the curriculum is relevant for the demands of the global marketplace.
Conclusion

Literature review on internationalization of curriculum shows the close relationship between cultural diversity and assessment practices for international students. Efforts to make assessment approaches fit for international students benefits both home and international students as it helps to protest clear position of the assessment which some time can reduce misinterpretation of assessment practices and requirements among the students. The globalization of economic and business practices and the emergence of international accounting standards have created the need for accounting education to be internationalized. Currently, the response of accounting educators is to incorporate new dimensions in terms of newer skills, aptitudes and a broader knowledge to existing accounting curricula. In this regard, Adams and Roberts (1994) argued that both the accountancy profession and accounting educators have been seeking to ensure that tertiary education helps in the development of skills and abilities of accountants. To ensure that accountants improve their skills and abilities, Smith, Gallhofer and Haslam (1999) suggested that there should be increased pressures and efforts to internationalize the accounting curriculum. As illustrated in the literature review, previous efforts to internationalize accounting curricula focused primarily on the inclusion of a single, stand-alone course in international accounting. With the recent emergence of international accounting standards around the world, this strategy no longer seems appropriate.

References


