

# ACCOUNTING FOR INTERNATIONALISM IN THE CPA CLASSROOM

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## **ABSTRACT**

*Professors in colleges and universities across the country are struggling to adapt to the unique challenges created by the rapidly increasing number of foreign students in their classrooms. As a large percentage of those students come to this country to study business, a degree in accounting is one of the most sought after. This is especially true at the graduate level. Accounting Professors, therefore, are among those most affected by the shift in classroom demographics. This article shows how language and cultural differences impede the teaching of accounting to foreign students and demonstrates why the traditional teacher-in-front-of-the-classroom lecturing style is ineffective. Solutions are provided, including creative teaching techniques developed by the author that have proven successful in overcoming language and cultural barriers in the accounting classroom.*

## **INTRODUCTION**

Standing in front of a classroom filled with graduate level accounting students semester after semester, it would be impossible not to be amazed at the dramatic shift in demography. The number of international students enrolled in colleges and universities across the nation has been rapidly on the rise, presenting challenges to educators. This is especially true in the study of accounting, where traditional and technical-minded instruction has long been the norm. Consider that a degree in accounting is the fifth most sought after, and it becomes apparent that it is critical for instructors to adjust to the increasing internationalism in the accounting classroom. Without question, professors must acknowledge and adapt to the impact of the increasing number of foreign students on teaching as well as learning in the colleges and universities across our country. The purpose of this article is to explore that impact and offer practical solutions to meet the rising challenge that internationalism presents in the classroom.

Students seeking an American education travel to the United States from all around the globe. The greatest number of international students comes from India, China and the Republic of Korea. The academic year of 2006/2007 saw enrollment increases of ten percent from India, eight percent from China and six percent from Korea.

While overall Asia remains the most prominent provider of international students, enrollment by students from other areas of the world that less traditionally travel to the United States for a college degree is sharply on the rise. Students enrolling from the Middle East increased a whopping twenty five percent during the same academic year (Kurucz, 2009). In short, the classroom is becoming even less homogenous, if it was ever homogenous at all in this country.

In particular, international students are coming to the United States to study business, a focus in which accounting figures prominently. Close to twenty percent of international students enrolled in US colleges and universities majored in business as their area of study in the 2006/2007 academic year (Kurucz, 2009). This underscores the adage that “English is the language of business” and, therefore, students seeking employment in international commerce often look no farther than (or perhaps, for the purpose of this discussion, look as far as) the United States. Within the study of business, accounting, especially at

the graduate level is a highly coveted degree. The reason is that accounting offers a career within a field that has an increasing demand for highly qualified individuals due to the effects of globalization and the resulting complexities in trade and accounting regulations. This continuing rise in demand for accountants will be accompanied by an even greater increase in graduate accounting enrollment.

Here is where the challenge lies. As more and more students major in accounting and an increasing number of international students flock to the United States to study accounting, educators must adapt their teaching techniques to meet the need of the large foreign student population. The traditional textbook-backed lecture is not effective in meeting the needs of international students who require more than just information.

It has been proven by various studies of learning populations that there are limitations in the traditional teacher-in-front-of-the-classroom technique. Research also suggests that there are advantages to incorporating or even substituting alternative methodologies. These alternative or complementary techniques for the accounting classroom include, but are not limited to, the use of humor (Romal, 2008).

Graduate accounting education is about more than just the “hard” technical skills traditionally the focus in the classroom. There is a need to incorporate the “soft” skills, namely communication, leadership and personal interaction into accounting education. These “soft” skills are even more important for international students, since most accountants do not, contrary to the traditional stereotype, operate in a bubble. This requires accounting professionals to interact regularly with both colleagues and clients. The development of communication, leadership and interaction skills, becomes a critical element of accounting education. Moreover, it is also worth noting that software programs now perform many of the tedious elements of accounting, the skills traditionally underscored in the classroom. As the field of accounting changes, so, too, must how it is taught (Harker, 2009).

Indeed, the search for and execution of more effective teaching methodologies is especially pronounced when increasing numbers of international students are added to the equation. Researchers have identified various common issues confronting international students. For instance, the University of Nebraska at Lincoln names language or English proficiency, communication, cultural differences as well as academic backgrounds as general problems facing international students. Specifically, international students face four primary challenges: Living and learning in a foreign culture, learning in a foreign university, learning while also developing English proficiency and learning the subject. This unique learning population requires innovative methods of teaching.

#### **PROBLEM #1: THE LANGUAGE BARRIER**

The language barrier is a major issue for many international students studying in the US. Consider an example where the author was giving a lecture on “materiality”, during which he realized that many Asian students in the class were unfamiliar with the word. Instead of looking up “materiality”, many students plugged in the word “material” into their mini-computer translators. That, in turn, provided information about fabric for clothing apparel. It should go without saying that “clothing” was not what this graduate accounting lecture was about. These kinds of errors in translation are common and cause significant problems for both the professor and the student. In the case of this particular example, students spent several minutes trying to formulate an understanding of the word “materiality” which was the core of the lecture. Getting translation feedback from their computers that described fabric for clothing caused the students to miss important information about a topic they did not even realize was being discussed.

#### **PROBLEM #2 : THE CULTURE BARRIER**

The wide variety of cultures that now form the classroom can vastly impact learning and understanding. Cultures have their own nuances and interpretations, which are often deeply internalized. What is

commonly accepted by one culture can be highly offensive to another. For example, in certain cultures, students may shun classroom participation not because of shyness and/or language barriers, but because silence is a cultural norm and is considered as valid a form of communication as speaking (University of Nebraska Lincoln, 2009).

### **SOLUTIONS**

There are various ways in which accounting educators can help break down the language barrier. It is imperative that professors institute an open forum where students feel comfortable interrupting the professor to get clarification. This tone should be established during the first lecture. Students should be encouraged to not only voice their opinions, but also interject when they are simply not grasping what is being taught. Professors should also make certain that students comprehend what is expected of them. By doing so, professors can help alleviate some confusion that can arise when international students, for instance because of cultural differences, prioritize activities differently (University of Nebraska Lincoln, 2009)

As previously mentioned, the traditional teacher-in-front-of-the-classroom-lecturing style is proving largely ineffective in the contemporary classroom, especially involving international accounting students. International students often find it difficult to listen, take notes and simultaneously translating to comprehend the lecture.

Accounting professors should strive to make the classroom more personal. Getting to know students' names and what countries they are from may not only make students more comfortable but may also enable the teacher to better instruct, whether it by discussing targeted international topics or by simply being more aware of language, cultural or other dissimilarities that can serve as impediments to learning.

Group work is also a valuable tool to enhance learning in the international accounting classroom. Students should meet in small groups of two to four people to discuss the lesson or assignments. Research shows that people often feel more comfortable in smaller groups. By instilling comfort and showing students that their ideas will be listened to and accepted, the professor may encourage the international students to feel more relaxed and may encourage them to share their ideas with the entire class.

A method developed by the author entails assigning homework problems and providing the answers. Students meet in small groups to discuss the homework problems and accompanying solutions. This approach encourages a free exchange of ideas within the group as well as offers foreign students the opportunity to seek assistance from fellow students to eliminate confusion that often results from the translation of the material. Students are randomly called upon to present the answers to the class. The classroom becomes an open forum where all students are encouraged to get involved by asking questions or commenting on the problem and presented material. The instructor critiques the form and content of each student's presentation allowing the presenter to modify the presentation as they go along. This input encourages the student presenting as well as the rest of the class to better understand how to effectively organize and present material to a group. As the semester progresses, the improvement in individual presentation skills is impressive. This method has proven beneficial for international and national students alike.

### **CONCLUSION**

While the influx of international students to college campuses across the United States will continue, so will the challenges that accompany this growing trend. Accounting will continue to be a top choice for many of the talented students coming to the US from abroad to receive a coveted American education. By modifying teaching methodologies, professors in this area of study will be able to successfully meet the unique needs of this diverse and increasingly important student population.

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