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# Offering a globally-linked international accounting course in real time: a sharing of experiences and lessons learned

Sharon Lightner\*, Carol Olson Houston

*School of Accountancy, College of Business Administration, 5500 Campanile Drive,  
San Diego State University, San Diego, CA 92182-8221, USA*

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## Abstract

This article reports the experiences from offering an online international accounting course that involved students from Japan, Spain, Switzerland, and the USA participating in real time via both audio and video links. In addition to interacting among themselves, students also interacted with accounting practitioners and standard setters from these countries. The latter attended class either in person or “virtually” via audio and video links. The paper also discusses the major benefits from the course, as identified by student feedback and direct faculty observations. A number of challenges in offering a course of this type also are identified. These insights can assist accounting educators interested in implementing a similar international accounting course at their institutions. They also have implications for applying distance-learning approaches in courses with a domestic focus. © 2002 Elsevier Science Ltd. All rights reserved.

*Keywords:* International accounting; Distance learning; Accounting standard setting

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## 1. Introduction and overview

This article reports on an experimental international accounting course using distance-learning techniques. The course enrolled five students from each of four countries. Students interacted in real time among themselves and with practitioners and standard setters. Feedback from the participants and direct faculty observation provide numerous insights into how other accounting educators—both in international accounting and other areas—can increase student interaction with one another and with experts from distant locations.

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\* Corresponding author. Tel.: +1-619-594-3735; fax: +1-619-594-3675.

*E-mail address:* sharon.lightner@sdsu.edu (S. Lightner).

Much has been written about the importance of incorporating international accounting material into curricula, given today's global economic environment (Meek, 1985; McClure, 1988; Stout & Schweikart, 1989; Conover, Salter, & Price, 1994; Tondkar, Adhikari, & Coffman, 1994). But, instructors who are interested in creating an effective international accounting course face unique obstacles. In an effort to increase relevance, accounting courses increasingly are involving interactions with practitioners. But unless a school is located in a major business center, obtaining speakers with the requisite international experience and expertise may be difficult. While many schools do have overseas study programs, they are unlikely to be feasible options (due to financial and time constraints) for more than a small number of students.

International accounting courses are typically taught using a combination of textbooks, comparative studies such as those prepared by the "Big 5" accounting firms, and foreign firm information available in SEC documents (O'Connor, Rapacciolli, & Williams, 1996; Tondkar et al., *op. cit.*) Such approaches do broaden student perspectives about the varied approaches across nations, but they are potentially limited by the predominance of a US focus. Each nation's accounting standards and practices result from the interaction of factors specific to that nation, including the legal system, sources of finance, taxation, political and economic ties, inflation, level of economic development, education level, and culture (Choi, Frost, & Meek, 1999, pp.29–32). As such, it is important to have information on, and an understanding of, differences in factors influencing standards and practice and their importance across nations. Understanding why other countries have different accounting standards and practices can also improve understanding of one's own country's policies.

By including accounting students, practitioners, and standard setters from a number of nations, our distance-learning course permits the sharing of technical knowledge and viewpoints across multiple nations. Student feedback and direct faculty observation suggest that our course can serve as a model for overcoming time and distance constraints on international accounting offerings. More broadly, our experiences with distant learning technology can be instructive for educators seeking greater involvement of outside experts from distant locations. Examples include involving Wall Street professionals or the Financial Accounting Standards Board (FASB) staff in financial accounting courses, and business managers and consultants in management accounting courses.

The remainder of this article is organized as follows. The next section provides a summary of the course, including the needed technology, logistics, substantive content, and pedagogy. Student feedback is then reported and analysed. The final section summarizes the lessons learned and potential implications for accounting educators interested in developing a similar course.

## **2. Summary of the course**

Two accounting faculty members from a large, state-supported US university jointly supervised the course. One faculty member specialized in international

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