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Using a business simulation to develop internationally-minded UK/China-based accounting students: a case study

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This case study explores the introduction of an international perspective (through a business simulation) into a module for second-year undergraduate Finance and Accountancy students based at Leeds Metropolitan University in the UK and at the Sino-British College in Shanghai, China.

Driving this module change is the *Leeds Met Internationalisation Strategy 2008–2012: world-wide horizons at Leeds Met* (Leeds Metropolitan University, 2008). Specifically, this module seeks to address the strategy's requirements to adopt "an international mindset in all our developments" by working with partners, and to deliver cost-effective internationalisation, which "is more about a transformation of mind than the movement of bodies". External drivers to internationalisation also exist: these are well-documented (for example by van der Wende, 2001; Teichler, 2004; and Stromquist, 2007). Knight (1999) in particular highlighted competence as a key driver, with efforts required to ensure, through internationalisation, the "[d]evelopment of new skills, knowledge, attitudes and values in students ..." (ibid, p. 7). Interestingly, however, the Quality Assurance Agency Benchmark Statements for Accounting (Quality Assurance Agency, 2007) mention neither 'international' nor 'global' competence nor capability despite being approved a little more than four years ago.

To introduce an international perspective, I elected to use a business simulation exercise. This was for two reasons, both based on sound pedagogy. The first was because, as Romme (2002) suggests, simulations "challenge students to explore

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changes in their mental maps and theories” and consequently lead them to experience deeper learning. The building of new ‘international’ competencies would seem to fall within this remit. Indeed, there is an emerging pedagogical belief that “education must become inquiry focused, problem embracing and case based with knowledge and learning derived from attempts to solve real problems” (O’Hara, 2007, p. 936). This of course is nothing new: experiential learning as defined by Kolb et al (1984) has been the focus of pedagogical discussion for a long time; indeed it began with the work of John Dewey and his publication of *Experience and Education* in 1938. The second pedagogical reason was that much of the learning for these Finance and Accountancy students is individual. I also have great belief in the social construction of learning (as espoused by, for example, Vygotsky (1962)), which believes that learning is essentially the result of social interaction where a more experienced individual provides a framework that supports learners in the development of their own thinking (in this case the more experienced individual is the ‘Finance Director’ within the business simulation). For me this also represents what will happen to these students, when as new graduates they will use the guidance of more experienced colleagues to support their workplace development.

The module under consideration, ‘Organisational Dynamics’, challenges most Finance and Accountancy students. This is because it does not represent the learning they have experienced thus far in their professional studies, where the ability to recognise and appropriately apply numbers to models is (mostly) what has been needed to achieve success. Instead this module requires students to embrace the ‘behavioural’ aspects of people and organisations by considering areas like motivation, group dynamics, leadership and effective communication.

When I took it over, the assessment element of this module comprised a piece of coursework: a presentation (with accompanying handout) about a UK-based company. This offered limited opportunities to expose students to competency development in the area of internationalisation. There was also an examination (to satisfy professional body requirements) which remains in place.

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Having offered context to the discussion, I will now discuss the business simulation which is running for the first time in Semester 2 of the 2010–11 academic year. The business simulation is supported by an external partner who is a UK Financial Director (FD) with a background within one of the ‘Big Four’ (the name given to the largest international accountancy/professional service firms). She has international business experience and currently provides financial coaching for small to medium-sized enterprises. She offers the simulation credibility as both the ‘Big Four’ and international working are known to have appeal to our students.

The simulation was an original creation developed in collaboration with the Assessment, Learning and Teaching Co-ordinator located within my Subject Group and our external partner. It is about a UK organisation undergoing change due to global pressures and consequently making a positive decision to outsource selected manufacturing operations to Malaysia. Malaysia was chosen not because it offers tax or other advantages to relocating businesses, but because of its complex demographics. Malaysia has three distinct ethnic groups which “... bring with them significantly different cultural beliefs, norms and practices” (Rajendran, 2005, p. 361), all of which present potential business challenges. Additionally, the Malaysian perspective means that both UK and Chinese students will have empathy with one population group, either UK or Malay Chinese. These biases and issues therefore become worthwhile areas of study. In addition, Malaysia has been the focus of considerable academic research which is available to students, and this too positively influenced the decision about where to locate the simulation.

In summary the business simulation comprises the following:

- a video podcast launch by the Interim FD of the business simulation company ‘from’ Malaysia.
- a project brief by the FD to graduate ‘project teams’, face-to-face in the UK and

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recorded for Shanghai. Teams are tasked with investigating the UK and Malaysian issues associated with an effective transfer of work both within the UK and to Malaysia.

(I am very conscious that the Shanghai student experience is a little different from that of the UK student, as they will be watching rather than meeting the FD and will be thinking about two overseas organisations (UK and Malaysia) rather than one based on home territory. However, I am limited by professional body and university quality standards in varying the assessment process, and am also conscious of the fact that these students have elected to have a 'UK' education (albeit based in China) and therefore it would be inappropriate to change the brief for them.)

- Students attend weekly lectures (many delivered by guest speakers deliberately chosen because of their international work experience). This offers students a personal insight into the international working as well as relevant research and context areas to consider.
- Students attend weekly knowledge and skills workshops where they work in their project teams on case studies from UK and global organisations. Additionally, there are activities which develop skills drawn from the Higher Education Academy (2006) student employability profile for Accountancy, including “effective interpersonal skills”, “present[ing] information ... in a form appropriate to the intended audience” and “draw[ing] reasoned conclusions concerning structured and unstructured problems”. This profile mentions neither ‘international’ nor ‘global’ competence or capability, perhaps unsurprisingly given their non-appearance in the Quality Assurance Agency Benchmark Statements for Accounting (Quality Assurance Agency, 2007). This skills development equips students with long-term employability benefits as well as the capabilities they need to undertake the assessment for the business simulation successfully.
- There is a weekly video interview podcast (available online) upon which students can construct their learning. It comprises an interview between the Module Leader

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and the external partner on the lecture theme, e.g. communication issues between Malaysian and UK employees.

There is not an extensive body of literature to draw upon for how effective downloadable video content is in support of learning. However, the benefits of audio podcasting (Edirisingha et al (2007) have called them 'profcasts') on the achievement of learning outcomes is suggested by Abt & Barry (2007) as "positively small". However, Lee and Chan (2007) suggest that podcasting can introduce a sense of community. I felt this to be essential for all students and in particular overseas students studying via a 'remote' UK university.

- The coursework assessment for this module comprises two elements:
 - The first is a filmed project team discussion chaired by a 'Senior Manager' [tutor] where the team report back on their findings and recommendations for the business simulation organisation. The assessor evaluates each contribution and draft slides to award an individual mark
 - The second assessment occurs after the student has had an opportunity to refine his/her slides in the light of peer feedback. This assessment requires the submission of final annotated presentation slides.

This new approach began delivery for the first time in January 2011. It is therefore too soon to predict how it will work; however, module evaluations from previous deliveries will be used as a basis for comparison. Additionally, the module Virtual Learning Environment (VLE) contains a discussion board asking for 'development ideas' for future deliveries, and it is hoped that this will also collect useful data and suggestions.

What is clear to me at this stage is that this module puts internationalisation, skills development and employability at its heart. At best students will enjoy the module and will look at the world through different 'international' lenses. They will also, I hope, embrace the fact that a UK professional Finance and Accountancy qualification is not just about the UK and not just about numbers.

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Taking the longer view, I hope that within the next two years the UK and Shanghai cohorts will have simultaneous delivery such that I can actually have international student project teams working together on a business simulation. The first part of the plan is to run the business simulation from Shanghai for one delivery, to iron out any cross-cultural issues, before establishing timetabled links across the two cohorts (UK and Shanghai). I anticipate the creation of 'virtual teams' and the use of discussion boards and other resources in the VLE that will support group working across different time zones (something that is happening increasingly in today's global working environment).

The business simulation should therefore enable initially UK and subsequently Shanghai-based Finance and Accountancy students to construct new models of cross-cultural working. This work highlighted gaps in the thinking of UK academic bodies which suggested that Accountancy students do not need international/cross-cultural skills. The simulation will utilise a variety of tools including podcast interviews to sustain students' engagement with the module and will actively develop their employability to ensure that they are equipped not only for their assessment, but also to become effective global citizens.

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