

## Exploring Learning Experiences for UiTM Perlis Accounting Students through Accounting Global Week

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### ABSTRACT

*Global learning experience creates opportunities for students to engage and attain international and professional competencies. To enhance learning experience in global learning session, a high impact Accounting Global Week (AGW) program was conducted on 128 accounting students at UiTM Perlis. The program involves collaborative events with the institution members within Malaysia and abroad, in which experts, academia can join and participate in sharing of experiences, skills and knowledge on the current issues and challenges in the field of accounting. Inadequate learning experience related to accounting subject has resulted from poor engagement exposure and weak thinking skills which are needed for success. This study aims to explore learning experiences for UiTM Perlis accounting students through AGW. Exploratory research design was employed in this study through observations and review of feedback form. The result of the learning experience included online global learning sessions conducted via video conference, active student engagement and positive responses from participants. The global learning session has proven to be helpful for students in enhancing their knowledge and engaging with international educators. It is recommended to extend this study to different courses and for a longer period.*

**Keywords:** *global learning, learning experience, student engagement, student response*

### INTRODUCTION

The Industrial Revolution 4.0 has brought changes in the world of education leading to a substantial transition from traditional teaching to technology-based teaching. This technological advancement presents an exciting global opportunity for education, as it allows educators to tap resources and expertise anywhere in the world. It also offers students a mean to bridge the curriculum with real-world contexts, fostering the attainment of shared global teaching and learning objectives (Ismail et al., 2020). The concept of global learning is in line with UiTM's Education 5.0 approach which provides a platform where educators and students can make international connections worldwide and enhance the teaching and learning experience by implementing global learning units into the classroom environment. As technology continues to evolve, global learning is now becoming more accessible, interactive, and

personalized with the advancement of Open and Distance Learning (ODL). ODL is becoming an accepted and indispensable part of mainstream education prompted by the needs to make learning more accessible to a wider population (Malaysia Qualification Agency: Code of Practice for Open and Distance Learning, 2013).

The evolving economic landscape poses new challenges to accounting education, necessitating a paradigm shift in teaching and learning, research, and practice to align with the changes in business contexts. In the changing business context, accounting graduates are required to be capable of utilizing new technologies to achieve a competitive advantage and navigating a dynamic business environment through collaborative global learning. Diverse learning experiences are needed to enhance accounting students' professional competencies, prepare for future careers, and adapt to the evolving global business environment (Goh et al., 2021). Previous study by Zhang et al. (2022) stated that students' online learning experience was affected by learning environment and technology, course contents and resources, learner's personality, teacher's ability, and teaching processes and methods.

Diverse learning experiences often present challenges in ensuring equitable access to educational resources and opportunities for students from various cultural, linguistic, and socioeconomic backgrounds. Disparities may persist in terms of academic achievement, and engagement levels from various groups of students. Nevertheless, students' outcomes in accounting subject have remained inadequate (Heang et al., 2019a) owing to insufficient learning experience resulting in lack of engagement level and weak thinking skills needed for success (Olunfuke et al., 2022). This has been addressed on the accounting knowledge gaps across countries from accounting curriculum and accounting practices. This need has become even more pressing as the accounting profession continues to transform and entrants to the profession and are expected to demonstrate the best skills early in their careers (Kwarteng & Mensah, 2022; Heang et al., 2019a). By adopting experiential and situated learning approaches, students can strengthen their cross-cultural competency and digital literacy, making them more future-ready for the internationalised accounting profession (Maisyarah & Madya, 2019). Incorporating global perspectives in accounting education not only benefits students but also attracts a more diverse pool of future accountants.

To this end, the Faculty of Accounting at UiTM Perlis Branch, Arau Campus has taken a proactive approach by organising a special programme to strengthen the skills of accounting students through global learning experiences and to address the accounting knowledge gaps across countries. At the same time, this collaborative approach can also further strengthen the relationships between academicians and students in all participating institutions (Zhou, 2022). To successfully reach a common goal of global learning through the collaborative-based teaching (CT) approach, thus, the faculty has organised Accounting Global Week (AGW) 2023 for a fortnight from 15 May 2023 to 26 May 2023 through online and offline platform. Five international higher learning institutions (HLIs) were involved in this programme, including three universities from Indonesia (Universitas Airlangga, Surabaya, Universiti Islam Riau, Universitas Sumatera Utara, Medan) and one each from Thailand (Rajamangala University of Technology Srivijaya) and Malaysia (Faculty). The international HLIs worked together to teach and inspire all accounting students, especially in the areas of accounting courses offered.

The AGW was organised as a global learning platform which brings a paradigm shift to classroom delivery, and it helps accounting students to explore different worldviews, cultures, and life experiences, globally and boundlessly. It also allows students to engage with experts, global players and industrial practitioners from institutions and organizations from all over the world. Therefore, this study was conducted to explore learning experiences for UiTM Perlis accounting students through AGW.

This study addresses the following research question:

What are the learning experiences gained by UiTM Perlis accounting students through AGW?

## LITERATURE REVIEW

Learning experiences are defined as experiences, planned or unplanned, in any number of settings and contexts that transform learner insights, support emotional growth, and build knowledge, skills, and dispositions (LaRocco & Fanelli, 2021). Learning experiences can range from traditional classroom instruction to online learning. These learning experiences were essential for students to become successful as they provide opportunity for students to study in an evocative way. A good exchange of information and learning experiences allowing the students to discover, explore and experience skills and strategies in learning (Matriano, 2020). Utilization of video conferencing should be emphasized in a way of contributing significantly to the implementation of a global learning environment (Wei & Tang, 2022). According to Bourn (2020), global learning is engaging in a process of learning that recognizes different exposures of understanding the world and engages with them through different lenses. Lindsay (2017) found that online global learning exposures support curricular objectives, intercultural understandings, critical thinking, personal and social capabilities, and ICT capabilities. Moreover, global learning is the higher education institutions' critical response to globalization. It is the essential learning outcome of comprehensive internationalization of curriculum requiring students to develop knowledge, skills and attitudes about the external world and their internal selves in their daily lives across local and global communities (Zhou, 2022).

Numerous learning theories were discussed in the literature; however, one of the broadest learning theories was constructivism (Siemens, 2014). Cognitive constructivism theory revolves around the concept that learners construct their knowledge through individual personal experiences. Constructivists claim that learners accumulate new knowledge by themselves and use this to pile up previous knowledge and experiences. Based on constructivism, the online instructor is a facilitator to monitor and provide a safe, positive, and motivating online learning environment, and a tutor to provide the supporting skills and knowledge to every individual (Hong, 2003).

In line with the learning theories, global learning provides online learning environment which involves collaborative events with the member of institutions within Malaysia or abroad, in which experts, academia and industry practitioners can join and participate for sharing of experiences, skills and knowledge on current accounting issues and challenges. In the previous study by Mestre-Segarra & Ruiz-Garrido (2022) pointed out some drawbacks of the collaborative online global learning such as lack of commitment and non-fulfilment of task, lack of motivation of the team members, the language and content requirements through the project, students' intercultural communication competence, the final task itself, or the technological tools required. On the other hand, Alimon et al. (2022a) concluded that online global learning provides a platform to enhance students' learning skills and gain additional knowledge that may not be accessible in a practical classroom. Accounting students had the opportunity to engage with international educators which eventually will provide a bridge to them to have more outstanding networking as well as further collaboration in the future. Moreover, proficiencies in global knowledge were essential to students' growth and preparation in any career and have the capability of realizing global learning benchmarks (Ouellette, 2022) .

Besides that, global learning facilitates the access to educational resources from around the world, support collaborative problem-solving for issues of global importance and thus promoting lifelong learning (Huertas-Abril & Palacios-Hidalgo, 2023). Furthermore, previous study conducted in Malaysia by Alimon et al. (2022a) found that global learning session provides a platform to enhance students' learning skills and gain additional knowledge that may not be accessible in a practical classroom. Meanwhile, students have positive pleasure as the virtual platform used is very convenient, since the learning process can take place anywhere. In addition, students had the opportunity to engage with international educators which eventually will provide a bridge to them to have more outstanding networking as well as further collaboration in the future.

In addition, active student engagement in education is usually measured by the degree of attention, curiosity, interest, optimism, and passion that they show when they are learning (Reform, 2016). To enhance engagement beyond traditional classroom, an online global learning program was introduced. The global learning session was seen as more than just acquiring new knowledge; it focused on interaction with international speakers by engaging in learning activities.

Students' engagement and involvement were maximized by exploration, research, interaction and creation and they adapted the skills and strategies for them to become responsible learners and lifelong learners (Matriano, 2020). Students' responses are used as a strategy to increase student participation in learning. Positive factors that contribute to a good student response include explanation, facilitation, positivity, distraction, and participation. In general, if the students provide positive responses to the lecturers, it shows that the lectures went well, and this will prompt the students to give good recommendations to other fellow students (Karpin & Mahmudatussa'adah, 2020).

## METHODOLOGY

This study employed action research to explore learning experiences for UiTM Perlis accounting students through observations and review of feedback form. It is a collaborative partnership between academics of different countries and practitioners outside the organization (Saunders et al., 2019). The action research intended to bring about a change of practice, while creating knowledge at the same time (Oosthuizen, 2002). These combined characteristics are useful for exploratory research design to bring about improvement of practice among students and the academics in different countries. The UiTM Center for Innovative Delivery and Learning Development (CIDL) Global Learning Session method consists of three phases and was used in this study. This method provides a platform for teachers and learners around the world to make international connections and enrich their teaching and learning experiences by incorporating global learning sessions (Development, 2023). The processes used were divided into the following phases (Figure 1):

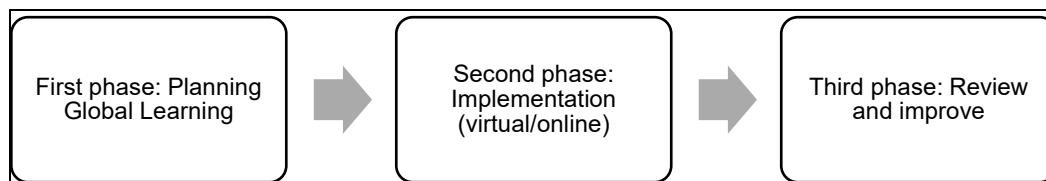


Figure 1: UiTM CIDL Global Learning Session Method  
(Source: UiTM CG Global Learning)

1. First phase: Planning Global Learning
  - Study the syllabus.
  - Know your students.
  - Match the topic and sub-topic to the speaker's expertise.
  - Discuss and get approval from the management.
  - Firm up details
2. Second phase: Implementation (virtual/online)
  - Prepare your students.
  - Prepare your lessons.
  - Have a pre-discussion or meeting with your invited speaker.
  - Set the time and duration.
  - Run the lesson.
3. Third phase: Review and improve.
  - Ask feedback from students, have post session discussion.
  - Send a "thank you" email to your colleague/invited speaker.

- Self-reflect, self-evaluate, improve, and plan your next session.

This Global Learning method was carefully planned and implemented by Financial Accounting and Reporting (FAR) subject to initiate learning processes in a real-world context. A total of 292 accounting students from participating universities attended the FAR session. The study focused on UiTM Perlis, accounting students who are taking the FAR paper. Only 128 accounting students from UiTM Perlis were selected in this study. The two invited international guest speakers were from Indonesia (Universitas Airlangga, Surabaya, and Universiti Islam Riau). The online session was set up on 24 May 2023 at 10am-12pm (MYT) for a two-hour session. The topic delivered was International Accounting Standard 37 Provision, Contingent liabilities, and Contingent assets. Through the session, students were given the opportunity to explore knowledge, life experiences and worldviews which were different from their own.

In the first phase, a study of the weekly lesson plan was made with the speaker involved and respected topics were chosen accordingly. The session was conducted as collaborative teaching with the international guest speaker. Two online meetings were conducted with the respective representatives from participating universities to discuss the matching topic with the guest speakers' expertise. The discussion was divided into separate online rooms according to the specific subject that will be presented. Ten accounting students were selected as the technical team and five as the session moderators. The technical teams were divided into two groups that are maintaining online video conference and designing poster events. Details such as curricular vitae and photos of guest speakers were needed in preparing the poster session. The appointment of students as the organization committee was made to ensure the program ran smoothly.

The second phase is the implementation stage which requires selecting the students and lesson, conduct pre-meeting, set the time, and run the lesson. The online platform used is the Webex platform because it can accommodate up to one thousand participants. For the session, there will be a rapporteur in charge and a moderator to moderate the session. In the collaborative class there were two invited international guest speakers. Each speaker was given 40 minutes for the session and 15 minutes for the question-and-answer session.

The third phase is to review and improve, which involved asking participants' feedback and post discussion. The Google Form was used as a feedback form which was distributed at the end of the online class session. A video recording for each session was made to ensure the evidence was available. The technical person will share the attendance link with the e-certificate to the participants at the end of the session on the Webex platform.

## **FINDINGS AND DISCUSSION**

In the feedback form adapted from Alimon et al. (2022a), five items have been asked regarding the program particularly related to the content of online global learning session and students' engagement. Based on the overall observation and participants' responses, the program received very positive feedback regarding their learning experiences of related subject which reflected constructivism's theory advantage.

### **ONLINE GLOBAL LEARNING SESSION**

The learning experiences gained by the students was the online global learning session conducted via webinar or video conference through Webex and Zoom platforms (Figure 2). The collaborative session was conducted by guest speakers from two international universities. Participants were introduced to international accounting standards, accounting software used in different countries,

taxation systems across various jurisdictions, auditing practices and management accounting. Moreover, participants were also motivated by this collaborative learning as they were equipped with comprehensive accounting theoretical knowledge and their understanding of the subject was tested through the online quizzes. Previous study by Alimon et al. (2022a) also stated that the global learning session provides a platform to enhance students' learning skills and gain additional knowledge that may not be accessible in a practical classroom. Participants who attended the online global learning session received their international certificate provided by the organiser. Moreover, students experienced and recorded videos were available on YouTube via Association of Diploma in Accounting Information System (PERDAIS) Channel. As the learning videos are available on YouTube, they will not cost any money and are easily accessible at their convenience to view or download for educational and motivational purposes.

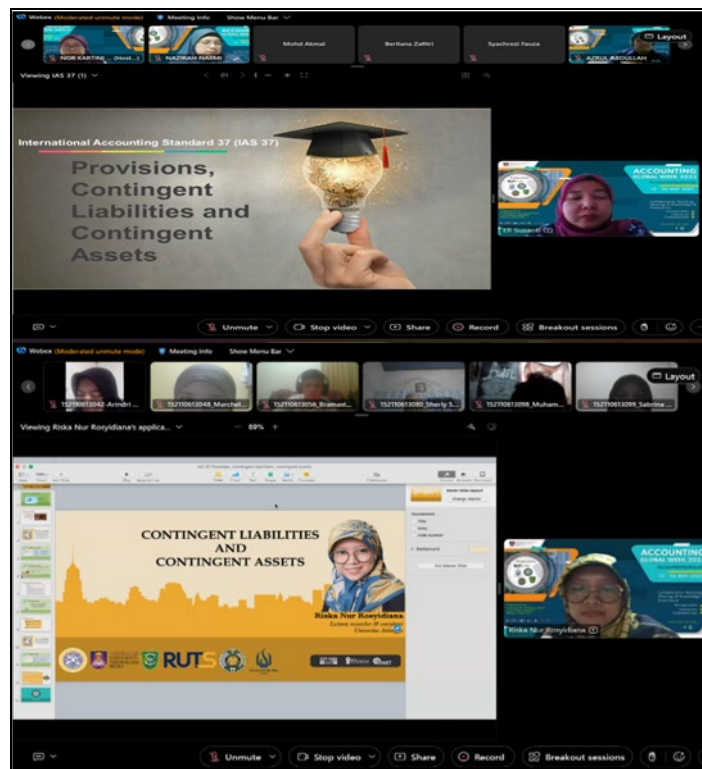


Figure 2 Pictures of online session with guest speakers (Source: Collections from Accounting Global Week 2023)

## ACTIVE STUDENT ENGAGEMENT AND GOOD RESPONSES

It has been proven that student engagement was observed to be positive. The observation concluded that there was strong engagement and participation during the online sessions, as students provided their responses immediately after each session ended. Each collaborative session provides interactive and participatory learning activities, such as interactive quizzes using Quizizz, various teaching tools including infographic presentations through Prezi, and joint problem-solving exercises. The participants' responses were recorded in the chat box of a video conferencing or online meeting platform. Furthermore, participants had the opportunity to engage with international educators by asking questions, contributing idea, and participating in discussions to deepen their understanding of the subject matter which eventually will provide a bridge to for them to have more outstanding networking as well as further collaboration in the future. The result was consistent with the study by Alimon et al. (2022) that the networking pipeline using virtual platform will create exposure to global educational learning. This active engagement fosters a sense of ownership and motivation among accounting students, as they take on more active roles in their learning process and see the direct

relevance of their studies to real-world accounting contexts. Some of students actively take part as session moderators to encourage active participation and development of their ideas through online session. Organising international events is seen as a challenging task for students. However, they have demonstrated to be more confident, gained new experience, and promoted effective teamwork. During the program session, students were appointed as moderators, masters of ceremony, members of the technical team during video conferencing, in charge of YouTube streaming, responsible for designing event posters and facilitate the lecturers in organising the event. Enhanced engagement contributes to higher levels of academic achievement, retention, and satisfaction among students participating in online global learning initiatives.

Student learning experiences showed that there was a good response from students at the end of the session (Table 1).

**Table 1: Part of responses received on the needs to have global learning session in the following year for Financial Accounting subject.**

It is great to have this event, very well explained by the presenter, informative and a great session.
A good presentation and active participation.
The material presented is good easy to understand.
In this zoom session I gained a lot of new knowledge, and the discussion is fun.
I hope this accounting global week session will be held for the next time.
The point is that we live in an ever-changing world that is ripe with new possibilities. The ability to learn new information or a new skill whenever you want and offers greater opportunities for education than ever before.

## CONCLUSION AND RECOMMENDATION

In summary, this study showed that learning experiences identified in this study were online global learning sessions conducted via video conference, active student engagement and good responses from participants. Accounting students who participated in this program gained new experience in managing international events and developing effective teamwork, good self-confidence, and strong communication skills. The AGW provided students with distinctive and authentic learning encounters that went beyond the traditional boundaries of the classroom, but still took place in the classroom itself. In addition to the international engagement, students obtained a broader understanding of the subject through interactions with experts, global stakeholders and industry professionals from institutions and organizations around the world. This global learning session fosters working together among society members to solve problems, prioritizes open communication and gives individuals opportunities to learn from and teach others. There are limitations to the learning session such as constraint of time and focusing only on certain topics. However, it is hoped that future studies can extend the number of topics covered for a longer period and can be applied to different courses.

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## AUTHORS' CONTRIBUTION

All authors contributed to the study conception and design. Material preparation, data collection, analysis and first draft of manuscript were performed and written by Nor Kartini Mohd Rodzi, Nazirah Naiimi, Norshimah Abdul Rahman, Marjan Mohd Noor and Azrul Abdullah. All authors read and approved the final manuscript.

## CONFLICT OF INTEREST DECLARATION

We certify that the article is the Authors' and Co-Authors' original work. The article has not received prior publication and is not under consideration for publication elsewhere. This research/manuscript has not been submitted for publication nor has it been published in whole or in part elsewhere. We testify to the fact that all Authors have contributed significantly to the work, validity and legitimacy of the data and its interpretation for submission to Jurnal Intelek.

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