



Global Mobility Programs and Accounting Education

Dr. Ananya R. Sen

Department of Accounting and International Business, Eastern School of Management,
Kolkata, India

Prof. Michael J. Thompson

School of Accounting, Economics and Finance, Global Horizon University, Toronto, Canada

Dr. Laila M. Noor

Centre for International Education and Mobility Studies, University of Kuala Lumpur, Malaysia

Abstract

Globalization of business, harmonization of accounting standards, and cross-border professional mobility have significantly transformed the expectations placed on accounting graduates. In response, global mobility programs—such as student exchange, international study tours, joint-degree programs, and virtual mobility initiatives—have become an integral component of contemporary accounting education. This research article examines the role of global mobility programs in enhancing accounting education outcomes. Drawing on internationalization theory, experiential learning, and professional competency frameworks, the study analyzes how global mobility contributes to technical competence, cross-cultural awareness, professional skills, and employability of accounting students. A conceptual framework is proposed to illustrate the link between mobility experiences and learning outcomes in accounting education. The paper also discusses implementation models, challenges, institutional strategies, and policy implications. The study concludes that well-designed global mobility programs enrich accounting education by preparing globally competent graduates capable of operating in diverse professional and regulatory environments.

Key Words: global mobility, accounting education, internationalization, student exchange, professional competence, experiential learning

Introduction

The accounting profession has evolved into a globally interconnected field characterized by international financial reporting standards, multinational audit firms, cross-border investments, and globally mobile accounting professionals. As a result, accounting education institutions are increasingly expected to prepare graduates who can operate effectively in diverse cultural, regulatory, and organizational contexts.

Global mobility programs have emerged as a strategic response to these expectations. Such programs include student exchange schemes, international internships, overseas study tours, dual or joint degree arrangements, faculty-led short-term programs, and, more recently, virtual mobility initiatives. These programs aim to provide students with international exposure, intercultural competence, and global professional perspectives.

This paper explores the intersection of global mobility programs and accounting education. It

argues that mobility experiences play a critical role in developing globally competent accounting graduates by enhancing technical understanding, professional skills, cultural intelligence, and employability. The paper provides a comprehensive conceptual analysis of global mobility programs in accounting education and offers recommendations for effective design and implementation.

2. Conceptual and Theoretical Background

2.1 Internationalization of Higher Education

Internationalization of higher education refers to the process of integrating international, intercultural, and global dimensions into teaching, research, and service functions of institutions. Global mobility programs represent one of the most visible and impactful dimensions of internationalization, enabling students to engage directly with foreign academic systems and professional environments.

In accounting education, internationalization is particularly significant due to the global convergence of accounting standards, such as International Financial Reporting Standards (IFRS), and the international operations of accounting firms.

2.2 Experiential Learning and Global Exposure

Experiential learning theory emphasizes learning through experience, reflection, and application. Global mobility programs provide authentic learning environments where accounting students encounter different regulatory frameworks, business practices, and cultural norms. Such exposure enhances deep learning and contextual understanding beyond classroom-based instruction.

2.3 Professional Competence in Accounting

Professional competence in accounting encompasses technical knowledge, analytical ability, ethical judgment, communication skills, and adaptability. Global mobility programs support the development of these competencies by exposing students to diverse accounting practices and professional expectations.

3. Global Mobility Programs in Accounting Education

Global mobility programs in accounting education can be broadly categorized into physical and virtual forms.

3.1 Student Exchange Programs

Student exchange programs allow accounting students to study at partner institutions abroad for one or two semesters. These programs enable students to take accounting and business courses in different academic and regulatory contexts, fostering comparative understanding of accounting systems.

3.2 International Study Tours and Short-Term Programs

Short-term study tours and faculty-led programs provide intensive international exposure through company visits, academic seminars, and cultural activities. For accounting students, such programs often include visits to multinational corporations, audit firms, and regulatory bodies.



3.3 International Internships and Work Placements

International internships offer practical exposure to global accounting practices. These experiences enhance students' professional confidence, workplace communication skills, and understanding of international business operations.

3.4 Virtual Mobility and Collaborative Online Learning

Virtual mobility initiatives use digital platforms to facilitate cross-border collaboration without physical travel. Accounting students participate in joint projects, virtual case competitions, and online discussions with international peers, making global exposure more accessible and inclusive.

4. Impact of Global Mobility on Accounting Education Outcomes

Global mobility programs have a multidimensional impact on accounting education outcomes.

4.1 Technical and Regulatory Understanding

Exposure to different accounting frameworks helps students understand variations and commonalities in financial reporting, auditing, and taxation. This comparative perspective strengthens conceptual understanding and adaptability.

4.2 Development of Professional and Soft Skills

Global mobility enhances communication skills, teamwork, problem-solving, and professional judgment. Accounting students learn to navigate multicultural teams and communicate complex financial information across cultural boundaries.

4.3 Intercultural Competence and Global Mindset

Intercultural competence is a key outcome of global mobility. Students develop cultural sensitivity, openness, and ethical awareness, which are essential for professional success in global accounting environments.

4.4 Employability and Career Readiness

Employers increasingly value international experience. Global mobility programs enhance employability by signaling adaptability, initiative, and global awareness, making accounting graduates more competitive in international labor markets.

5. Conceptual Framework



GLOBAL LEARNING OUTCOMES



Each global learning goal has a corresponding set of outcomes that demonstrate what we aim for students to know or be able to do upon completion and their educational experience at UC Davis.

GLOBAL AWARENESS

Students examine actions and relationships that influence global systems from multiple perspectives, analyzing how complex systems impact themselves and others.

GLOBAL DIVERSITY

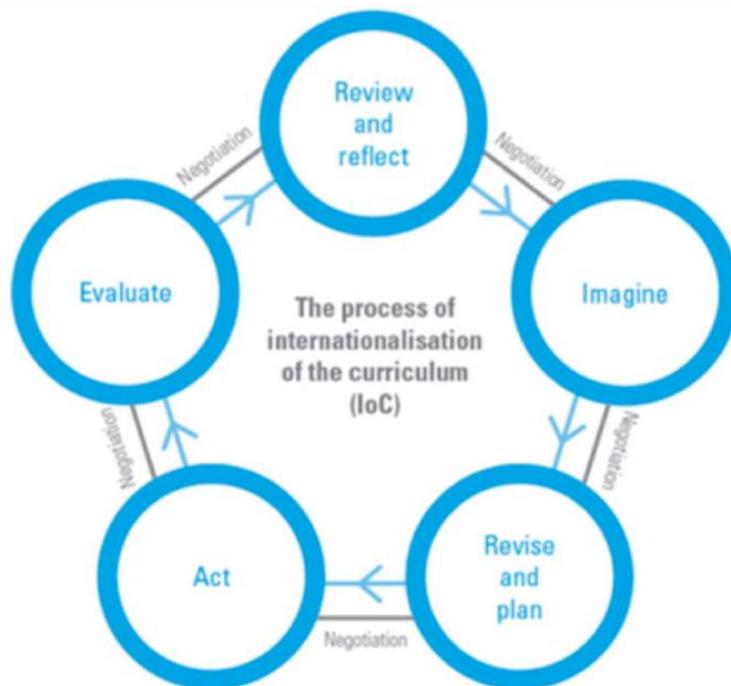
Students explore complex dimensions of diversity, equity, and inclusion around the world, including language, culture, and identity.

GLOBAL ACTION

Students create strategies to apply knowledge, skills, and abilities to collaboratively and equitably foster global well-being and resilience.

GLOBAL EDUCATION FOR ALL

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The role of the facilitator in the process of IoC is critical to ensuring the success of the process. One of the most important skills is that of negotiation.

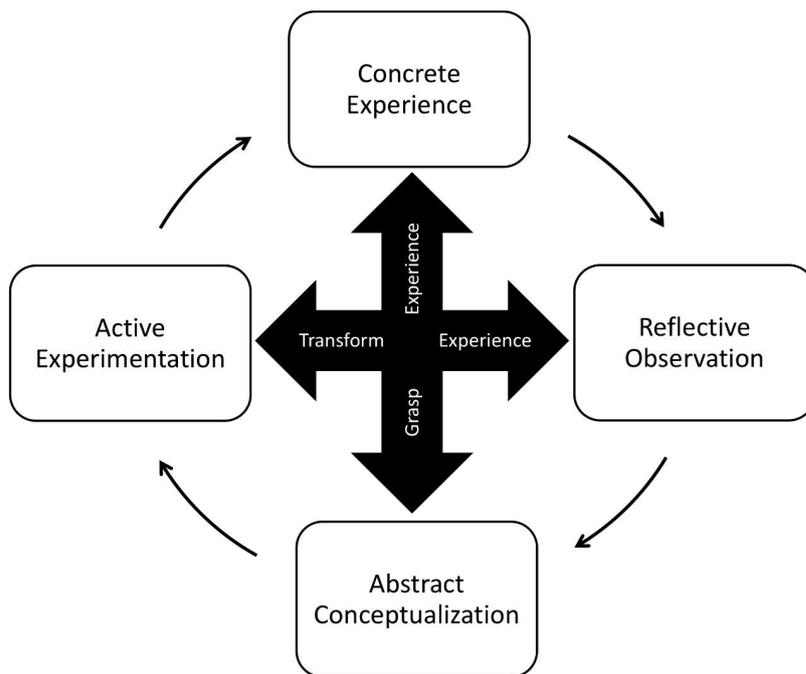


Figure 1. Conceptual Framework Linking Global Mobility and Accounting Education Outcomes

The proposed framework illustrates how global mobility programs influence accounting education outcomes through experiential learning. Mobility experiences interact with curriculum design, pedagogical practices, and institutional support to produce enhanced learning outcomes, including technical competence, professional skills, intercultural awareness, and employability.

6. Research Methodology

This study adopts a qualitative and conceptual research design based on a comprehensive review of literature related to global mobility, internationalization of higher education, and accounting education. Peer-reviewed journal articles, academic books, and policy reports were analyzed to identify key themes and best practices.

The conceptual framework was developed by synthesizing insights from experiential learning theory and professional competence models in accounting education. Although the study does not include empirical data, it establishes a foundation for future empirical research on the effectiveness of mobility programs.

7. Challenges in Implementing Global Mobility Programs

Despite their benefits, global mobility programs face several challenges.

7.1 Financial and Accessibility Barriers

High costs associated with travel, accommodation, and tuition can limit student participation. Institutions must explore scholarships, funding mechanisms, and virtual mobility options to promote equity.

7.2 Curriculum Alignment and Credit Transfer

Differences in curriculum structure and assessment methods can complicate credit recognition. Effective academic coordination and clear learning outcome mapping are essential.

7.3 Cultural and Academic Adjustment

Students may experience cultural shock, language barriers, and academic adjustment challenges. Pre-departure orientation and ongoing support are critical for success.

8. Institutional and Policy Implications

Institutions should integrate global mobility programs into accounting curricula as a strategic component rather than an optional add-on. Faculty development, international partnerships, and assurance of learning mechanisms can enhance program quality.

Policymakers and accreditation bodies can support mobility initiatives by recognizing international experiences as valuable learning outcomes and promoting inclusive access to global education opportunities.

9. Future Directions for Research and Practice

Future research should empirically examine the impact of global mobility programs on accounting students' learning outcomes, career trajectories, and professional identity. Comparative studies across regions and program types can provide deeper insights into effective mobility models.

Innovative approaches, such as blended mobility and global virtual classrooms, offer promising avenues for expanding international exposure in accounting education.

10. Conclusion

Global mobility programs play a transformative role in accounting education by fostering international exposure, professional competence, and intercultural understanding. As the accounting profession continues to globalize, mobility experiences will remain essential for preparing graduates to navigate complex international business environments.

This paper highlights global mobility as a strategic pedagogical tool that enriches accounting education and supports the development of globally competent accounting professionals. Institutions that invest in well-designed and inclusive mobility programs can enhance educational quality, student outcomes, and global engagement.

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