

TEACHING INTERNATIONAL ACCOUNTING: A DISCUSSION ON PEDAGOGY

By

Asst. Prof. Dr. Myint Thein*

Abstracts

This paper starts with de-mystification of international accounting. It discusses ways and means to make the subject more interesting and relevant to students. As an attempt to familiarize the subject and make it easier, the writer suggests a traditional way of giving assignments, but with more specific guidelines. Moreover, the writer advises a term paper project with interactive teacher-student involvement to ensure high quality of knowledge accumulation and capacity building. Finally, the teaching-learning process of international accounting is viewed in an input-output model.

Introduction

International accounting is a subject that covers concepts, classifications, causation, comparative practices among different countries, and measurements of international transactions by companies, they be domestic, international or multinational. In some accounting programs, it is

taught only as a minor part of advanced financial accounting, whereas in other programs it is taught as a separate subject. In the former curriculum, the students have only a token taste of the subject usually confined to writing journals to certain international transactions. The scope of this paper is intended to discuss the latter, that is, for teaching

*Asst. Prof. Dr. Myint Thein holds a Ph.D. in Public Administration from the National Institute of Development Administration (NIDA). He has been teaching accounting subjects in ABAC School of Management as well as in the Graduate School of Management, Assumption University since 1989. He is also a Fellow of The Chartered Institute of Management Accountants, U.K.