

Breaking Boundaries of A Framework for Promoting International Accounting Education in the ASEAN Region: Case study of University A in Guangxi

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Abstract

This study meticulously formulates and puts forth a comprehensive framework for the enhancement of international accounting education within the context of the Association of Southeast Asian Nations (ASEAN), with a specific concentration on University A as a representative case. This robust framework encompasses a diverse array of strategies including the establishment of a well-structured curriculum system, the introduction of proficient expert teachers, the strategic implementation of a novel three-mentor system, the active promotion of school-enterprise cooperation, the innovative reform of teaching methods and tools, and the rigorous strengthening of assessment methods for both teachers and students. The primary objective of this study is to fill the existing gap in the research landscape concerning international accounting education in the ASEAN region and to shed light on the potential challenges and opportunities that this specialized field of education may present. It adds to the existing body of literature by proposing effective strategies that could be instrumental in enhancing the process of cultivating international accounting talent in the ASEAN region. Furthermore, it offers valuable recommendations that could serve as guidance for policymakers, educators, and students alike, ultimately contributing to the advancement of international accounting education.

Keywords: ASEAN region. Three-mentor system. School-enterprise cooperation. Teaching methods. Teacher and student assessment.

1. Introduction

The Regional Comprehensive Economic Partnership (RCEP) is a pivotal force in economic growth and integration among its member countries. It has effectively eliminated tariffs for over 90% of goods traded within the region and laid the foundation for a free trade network between China, Japan, and South Korea. This evolution has not only propelled economic exchanges but also facilitated cultural and educational interactions, leading to a

vibrant economic community (Wang, 2021; Peterson Institute for International Economics, 2020; Liu et al., 2021).

In this context, the need for internationally oriented accounting professionals who understand the unique practices and regulations of the RCEP countries is becoming increasingly apparent. However, there exists a gap in the provision of educational programs that adequately prepare students for these evolving roles. To address this, our study examines the case of University A's Master of Accounting (MAcc) program and proposes a framework to enhance international accounting education in the Association of Southeast Asian Nations (ASEAN) region.

The proposed framework includes elements such as a curriculum system tailored to the needs of the RCEP region, the inclusion of expert teachers with a deep understanding of domestic and RCEP accounting fields, a three-mentor system to provide diverse perspectives, partnerships with enterprises in the ASEAN region, the implementation of innovative teaching methods and resources, and a comprehensive evaluation mechanism for teachers and students.

The MAcc program at University A is designed to cultivate high-quality accounting professionals with a strong grounding in Marxist principles, Deng Xiaoping Theory, and the important thoughts of the Three Represents. The program emphasizes adherence to the four basic principles and aims to facilitate the comprehensive moral, intellectual, and physical development of its students. It seeks to provide students with a systematic understanding of modern accounting, auditing, financial management, and related fields while honing their problem-solving abilities.

In 2021, the Financial Department of the Ministry of Education reported a total investment in education close to 6 trillion yuan, with nearly 4 trillion yuan allocated to the general public budgets. Non-fiscal spending exceeded 1 trillion yuan. In 2022, 24 universities have added MAcc programs. It is projected that within five years, the enrollment scale of MAcc students will expand to about two-thirds of the total enrollment scale of master's degree students.

This study contributes to the literature by providing practical recommendations for policymakers, educators, and students to enhance the cultivation of international accounting talent in the ASEAN region. The study's findings are especially relevant in light of the increased funding and expansion of MAcc programs in the region, suggesting that the proposed changes are timely and necessary for meeting the demands of the evolving economic landscape.

The remainder of this paper is structured as follows. Section 2 provides an overview of

relevant literature. Section 3 presents the methodology and framework proposed in this study. Section 4 provides findings and discussions in the case of University A and its implications. Finally, Section 5 provides a conclusion and recommendations.

2. Review of literature

2.1. Overview of International Accounting Education

International accounting education has gained significant importance in today's interconnected and globalized business environment. As a result of regional economic integration initiatives such as the RCEP and the European Union, there is a growing need to nurture professionals with expertise in international accounting (Chen & Zhou, 2017; Smith & Jones, 2019).

2.2 Review of Literature on International Accounting Education in the ASEAN Region

The ASEAN region, comprising ten Southeast Asian countries, has witnessed rapid economic growth and integration in recent years, further emphasizing the need for international accounting education (Tran & Nguyen, 2019). Several studies have examined the state of international accounting education in this region, focusing on the adoption of international accounting standards, challenges faced by educators, and the effectiveness of current educational approaches (Lee & Lim, 2018; Tran & Nguyen, 2019).

Research by Lee and Lim (2018) indicates that while most ASEAN countries have adopted IFRS and ISA, the degree of compliance and implementation varies across nations. Factors such as differences in legal systems, cultural influences, and economic development levels contribute to this variation (Susela & Yapa, 2020). Consequently, it is essential for international accounting curricula to account for these differences when preparing students for the diverse financial reporting landscape in the region.

Furthermore, studies have highlighted the need for greater emphasis on practical experience and soft skills development in international accounting education in the ASEAN region (Susela & Yapa, 2020; Tran & Nguyen, 2019). This includes providing opportunities for internships, case-based learning, and group projects to enhance students' ability to apply their knowledge in real-world scenarios (Lee & Lim, 2018).

2.3. Challenges and Opportunities in International Accounting Education

Despite the growing importance of international accounting education, several challenges and opportunities exist in this area. One key challenge is the harmonization of accounting standards across different countries and jurisdictions (Chen & Zhou, 2017; Davis & Smith, 2023). While the adoption of IFRS and ISA has facilitated some degree of standardization, national and regional variations still persist (Anderson & Smith, 2021). Educators must consider these differences when designing international accounting curricula to ensure that students are prepared to navigate the complexities of various financial reporting frameworks (Brown & Green, 2020).

2.4. The Role of Technology in International Accounting Education

The rapid advancement of technology has significantly impacted the field of international accounting, presenting both challenges and opportunities for educators and students alike (Johnson & Parker, 2021). The use of technology can facilitate the teaching and learning process, enabling access to up-to-date information and resources, and fostering global collaboration among institutions (Adams & Baker, 2018; Nguyen & Williams, 2022).

Educators can leverage a range of technological tools to enhance student learning. These include the use of e-learning platforms, virtual classrooms, and Massive Open Online Courses (MOOCs) for course content delivery (Johnson & Parker, 2021). Such methods offer greater flexibility to students and pave the way for more personalized learning experiences (Davis & Smith, 2023). Furthermore, the integration of simulation software and data analytics tools into the curriculum can assist students in developing practical skills for analyzing financial data and interpreting accounting reports within an international context (Taylor & Johnson, 2020).

However, the incorporation of technology into international accounting education also presents certain challenges. For instance, there is a continuous need for educators to update their technological skills and ensure that students have access to the required resources (Johnson & Parker, 2021). Moreover, the rapid pace of technological advancement demands educators to stay vigilant in monitoring emerging trends and integrating them into their teaching practices to remain relevant and effective (Adams & Baker, 2018)..

The review of literature on international accounting education in the ASEAN region provides valuable insights into the unique challenges faced by these countries and highlights

the importance of adapting educational approaches to account for regional differences and needs, such as the harmonization of accounting standards and the integration of technology, and capitalizing on the opportunities, such as collaborations with institutions in different countries and the development of practical skills, educational institutions can contribute to the development of skilled and adaptable professionals capable of navigating the complex world of international accounting.

3. Methodology

3.1. Research design and approach

This research applies a qualitative case study approach, focusing specifically on the Master of Accounting (MAcc) program at University A, located in Guangxi, China. The primary aim of this study is to explore the unique experiences and strategic position of this university in developing international accounting professionals tailored to the needs of the ASEAN region. This is done with a recognition of the strategic, cultural, and geographical advantages that Guangxi inherently possesses. Consequently, we have conceptualized our study using a Venn Diagram to represent the interplay of key factors that contribute to the success of the program. This diagram is illustrated in Figure 1 below.

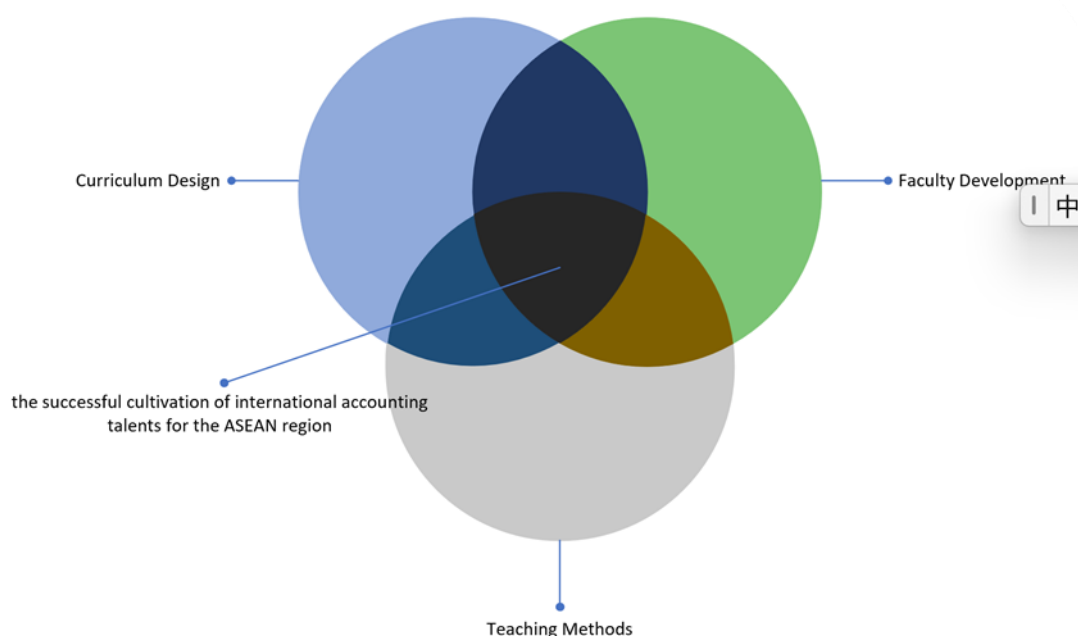


Figure 1: Key factors of the need of the ASEAN region

3.2. Data collection methods and sources

Data for this investigation were meticulously sourced from a range of outlets to ensure a thorough comprehension of the context. This encompassed a review of policy documents pertinent to regional development strategies in Guangxi, an exploration of University A's curriculum and course provisions, and an evaluation of data derived from the Ministry of Education website regarding MAcc programs at other institutions. Furthermore, personal interactions with faculty members and alumni of University A's MAcc program yielded insights into the efficacy of the program and the professional performance of its graduates.

3.2.1. Sampling strategy and sample characteristics

The investigation is focused on University A, which holds a distinctive status as the pioneering institution in Guangxi to introduce a MAcc program, and has a history of enrolling students in the program for over a decade. The study scrutinizes the four primary research directions of the university's MAcc program, the compulsory and elective courses offered, and the independent study courses incorporated into the program.

3.2.2. Data analysis techniques

The data amassed from various sources were subjected to qualitative content analysis techniques. This involved sifting through the data for recurrent themes and patterns, particularly concerning the university's strategy in curriculum development, the competency and continuity of its teaching staff, and its capacity to innovate its talent development model. The aim of the analysis was to pinpoint key tactics and practices that contribute to the successful cultivation of international accounting professionals for the ASEAN region.

3.3. Analysis of the Path of Master's Degree Education in Accounting at A University in Guangxi under the Framework of RCEP

3.3.1. Analysis of key advantages at University A

Guangxi, serving as a significant bridge between China and ASEAN, is a region continuously enriched by multiple policy strategies such as the Belt and Road Initiative, the

development of the southwestern region, the China-ASEAN Free Trade Zone, the Xijiang-Zhujiang Economic Belt, and the revitalization of revolutionary old areas. These initiatives have considerably enhanced the investment environment, attracting businesses with preferential policies and facilitating cooperation with ASEAN countries. Concurrently, Guangxi and ASEAN countries share mutual cultural elements, encompassing historical development, geographical scope, language, culture, and customs. The strong ties maintained by many overseas Chinese and their relatives in Southeast Asia with mainland China, along with the shared high-context Eastern cultural system, significantly bolster the frequency and depth of cultural and economic exchanges between Guangxi and ASEAN regions.

A University stands out as an education pioneer in Guangxi, being the first to offer a Master of Accounting (MAcc) program. With a decade of experience in enrolling students, it ranks first in enrolment numbers within the region, having built up substantial teaching experience and a high-quality faculty. It further distinguishes itself among higher education institutions in China by specifically training international accounting professionals for ASEAN countries. Its MAcc program provides diversified research directions and specialized courses, including a compulsory course in International Financial Accounting Theory and Practice (ASEAN) and an elective on the ASEAN tax system and investment. In terms of innovation, A University is ahead of the curve, as evidenced by its early inclusion of Accounting Information Systems and Big Data Analysis as a research direction for MAcc graduate students, a move that not many universities have made according to Ministry of Education data.

3.3.2. Key weakness analysis

A University's approach to the training of accounting professionals for the ASEAN region reveals several areas of improvement. While the university offers ASEAN-related accounting courses, its training goals and modes are largely indistinguishable from other programs, lacking a focused emphasis on the ASEAN context. The university's narrow focus on ASEAN accounting fails to incorporate essential aspects such as ASEAN textbooks, English-language instruction by foreign teachers, and international perspectives, thereby falling short in molding high-quality, international, and application-oriented talent. There is a noticeable absence of courses on international accounting rules, and the current training mode is unlikely to meet the objective of cultivating talents who can effectively identify, analyze, and solve international accounting problems.

In terms of course offerings, the university's ASEAN-oriented Master's in Accounting program lacks a diversified course structure. Only one elective course related to ASEAN national tax systems and investments is available, and there have been no students who have taken this course, hindering the development of student familiarity with this area. Furthermore, six ASEAN-related courses are offered only as self-study options, making it difficult to oversee the learning process. Additionally, A University has yet to establish a scientific master's program, limiting its ability to gain valuable insights from a different educational perspective. This issue extends to the lack of bilingual faculty well-versed in both domestic and RCEP countries' accounting knowledge, thereby impeding students' learning efficiency and enthusiasm. Consequently, students may face challenges in establishing a comprehensive understanding of RCEP country accounting.

The university's investment in the subfield of international financial accounting theory and practice (RCEP) has not been substantial, providing no special arrangements or course models for students in this direction. Furthermore, the lack of collaboration with RCEP country-based enterprises or accounting firms means students are deprived of targeted training to handle practical accounting problems in RCEP countries. Lastly, a major drawback of the university's admission process is the inconsistent quality of admitted students, with a broad range of admission scores and a significant proportion of students from non-accounting backgrounds. This disparity poses a challenge for those students to catch up and acquire a solid understanding of accounting knowledge within the limited study period, thereby affecting the overall quality of the program.

3.3.3. Opportunities

The development of the ASEAN Free Trade Area has created a unique demand for high-quality accounting professionals. Over the past two decades, the ASEAN International Expo held in Nanning, Guangxi, has fostered a prosperous market for Chinese and ASEAN enterprises, promoting bilateral trade in goods, investments, and services. As ASEAN businesses establish their presence in other countries and capital flows increase within the ASEAN region, the need for skilled accounting professionals to navigate these complex markets rises. This development not only provides a diverse international platform for Chinese accounting professionals but also introduces new requirements for their training and expertise.

In parallel, the trend of internationalizing enterprise accounting standards opens up

further opportunities. Despite the variety of accounting standards worldwide, China's accounting theory and method system incorporate key aspects from the Generally Accepted Accounting Principles (GAAP) in the United States and the International Accounting Standards (IAS). This advantage allows students to familiarize themselves with local accounting policies while learning ASEAN accounting standards. Furthermore, several policy supports, such as the "China-ASEAN Strategic Partnership Vision 2030" and the "Joint Declaration on Strengthening China-ASEAN Cooperation on Green and Sustainable Development," among others, emphasize the importance of developing the ASEAN Free Trade Area. With the backdrop of the RCEP, economic and trade exchanges among member countries have intensified, leading to a higher growth rate in imports and exports between China and ASEAN countries compared to those with the EU and the US. As a result, professionals proficient in both Chinese and ASEAN accounting and taxation are increasingly in demand, creating ample opportunities for future development.

3.3.4. Key challenges

The pandemic presents an unprecedented challenge to international academic exchanges, including those related to accounting. Variations in the epidemic prevention policies across different countries can disrupt planned activities and necessitate contingency plans. For instance, Thailand requires non-Thai passengers to adhere to quarantine measures, while the Philippines allows quarantine exemptions under certain conditions. These frequent changes in policies require institutions to remain flexible and adaptive. Additionally, understanding the accounting principles of the RCEP countries involves considerable time and effort. The RCEP, comprising fifteen member countries, has already instituted five "10+1" agreements. The overlapping rules of origin and preferential measures, referred to as the "spaghetti bowl" phenomenon, increase the cost of economic and trade cooperation for enterprises and impose a significant challenge for accounting managers navigating complex situations.

Furthermore, significant differences exist in the accounting talent development models between domestic institutions and RCEP countries. While domestic universities like A University are focusing on students' practical abilities, they still lag behind their international counterparts. For example, Thai educators frequently change teaching venues, integrate theory with practical experiences, and use practical papers and theoretical tests for course evaluation. However, A University has not effectively incorporated ASEAN corporate accounting practice

and case teaching into the curriculum, limiting students' understanding of ASEAN accounting to the historical, cultural, and theoretical aspects. Such an approach hinders the career development of accounting professionals who aim to work in the ASEAN region. In addition to these challenges, A University also grapples with a lack of understanding of the ASEAN accounting talent market. Without proper analysis of market supply and demand for various accounting talent directions in the region, the institution risks saturating certain talent directions, potentially inhibiting students' career prospects and wasting teaching resources.

4. Construction of the Training Path of Accounting Master's Program at A University in the Context of RCEP

4.1. Goals and Mechanisms

4.1.1 Reasonable Setting of RCEP Accounting Curriculum and Teaching Mode

Amidst the rapid development of accounting master's programs, there indeed lies a trend towards convergence and homogeneity in the educational approach. While swift progress can drastically reduce the timeline of education plans and quickly yield trained professionals, it may also inadvertently neglect the unique focal points of various training paths due to the quest for speed. Consequently, it becomes crucial to elucidate the objectives and directions of the ASEAN accounting curriculum in terms of the training mode, curriculum system, and pedagogical methods.

Simultaneously, it is important to assess the supply-demand dynamics in the job market for each specialization and develop proprietary teaching methodologies and resource strengths. This dual-pronged approach can aid in the cultivation of high-end accounting management talents that align with market needs.

By instilling a clear understanding of the ASEAN region's business and economic environment within the curriculum, we can better equip graduates to address the unique challenges and opportunities present in this region. Furthermore, by leveraging University A's resources and connections within the ASEAN region, the program can provide students with valuable real-world experience, preparing them for successful careers in international accounting.

This balance of theory and practice, tailored to the specific context of the ASEAN region, will ensure that our graduates are well-prepared to contribute to the region's economic development and integration under the RCEP framework. Ultimately, the goal is to cultivate accounting professionals with both a high level of technical skill and a deep understanding of

the international business environment.

4.1.2. Improvement of Teaching Evaluation and Feedback Mechanisms

Teaching evaluation and feedback mechanisms play a pivotal role in monitoring the quality of education and ensuring that students' learning needs are met. If not strictly implemented, prior efforts may be undermined. In the (ASEAN) class, it is important to designate one or two students to gather feedback from teachers, fellow students, and the MPAcc Education Center. This feedback should focus on aspects such as course arrangement and quality, with the aim of incorporating valuable suggestions in a timely and precise manner.

By doing so, the center can gain a better understanding of the teacher and student perspectives, allowing them to devise plans that benefit both parties. This approach also enables teachers to make appropriate course arrangements, tailor teaching methods, and adjust content based on the plan and student input. As a result, students can efficiently assimilate knowledge of ASEAN culture and accounting in alignment with their genuine thoughts and desires, ultimately fostering a mutually supportive relationship between teaching and learning.

A well-implemented feedback mechanism creates an environment where continuous improvement is possible. This environment encourages collaboration between teachers and students and allows the MPAcc Education Center to maintain the high quality of its programs, ensuring that graduates are well-equipped to succeed in the increasingly interconnected ASEAN business landscape.

4.2. Teachers

4.2.1 Introduction of teachers proficient in domestic and RCEP accounting fields

Teachers who are proficient in both domestic and ASEAN-related accounting knowledge are critical to effectively imparting relevant expertise to students. This knowledge should not be merely transplanted into the classroom, but delivered from a professional perspective. These educators are a fundamental guarantee for nurturing ASEAN international accounting talents, forming the backbone of sustainable development in this field.

It is imperative to actively recruit experts who are well-versed in ASEAN languages, accounting practices, and other relevant areas, both from within China and from ASEAN countries, provided they meet the necessary qualifications. Before onboarding, it is necessary

to rigorously verify their qualifications and capabilities, conduct thorough assessments of their teaching quality, and ensure that the overall quality of teaching staff is enhanced. This approach will significantly contribute to the cultivation of international accounting talents who can navigate the ASEAN landscape proficiently.

The integration of knowledgeable faculty, combined with the feedback mechanism and clear education objectives, reinforces the effectiveness of the accounting master's program in the ASEAN direction. This strategy not only equips students with the necessary skills and knowledge but also fosters an environment conducive to continuous growth and development in international accounting education.

4.2.2. Three-tutor system

The implementation of a joint training model involving on-campus, domestic, and overseas RCEP tutors is a compelling proposition. Most universities' MPAcc training programs currently deploy a "dual-tutor" system, designed to enhance students' practical abilities. This system includes an on-campus tutor and an off-campus tutor, typically from a domestic enterprise. These off-campus tutors can provide market-oriented guidance for students' career planning and expose them to relevant domestic professional practice opportunities.

However, to cultivate RCEP accounting professionals, the original "dual-tutor" model may be insufficient. Without practical experience in RCEP countries or training by RCEP country tutors, students' understanding of RCEP accounting may remain strictly theoretical, lacking a direct link to practice. This could result in a failure to meet the requirements of the RCEP accounting market.

Introducing an RCEP country accounting tutor into the equation could substantially benefit students. This approach could bolster the interaction between students and the RCEP country accounting practice industry. Tutors can impart professional skills from the perspective of local social practical work, helping students bridge theory and practice in China and better apply accounting theory and practice.

The proposed "three-tutor system" presents stronger advantages for cultivating high-quality, application-oriented, international accounting talents with robust problem identification, analysis, and resolution capabilities. This system not only requires domestic practical experience but also necessitates real exposure to classic accounting cases in RCEP countries and accounting practices in local enterprises. Such an approach can more effectively

prepare students for the complexities and nuances of the international accounting landscape.

4.3. Resource

4.3.1. Strengthening University-Enterprise Collaboration

Intensifying collaboration with enterprises in ASEAN countries can significantly enhance the academic and practical experience of professional master's students in accounting. By coordinating external social resources and bolstering the construction of distinctive internship bases within ASEAN, we can forge a direct link between students and ASEAN enterprises. This connection can bolster students' capacity to handle international accounting practice and enhance their holistic qualities beyond the classroom environment.

Establishing robust cooperative relationships between universities and ASEAN enterprises carries multiple benefits. Not only can this arrangement boost the comprehensive qualities of students, but it can also expand the university's influence and attract more high-quality students. Such collaborations can therefore yield a reciprocal enrichment of both academic and practical resources, enhancing the overall quality of international accounting education.

4.3.2. Reforming Teaching Methods and Tools:

It is crucial to enrich the avenues and opportunities for teachers and students to engage with RCEP accounting practices. This can be achieved by introducing a variety of RCEP accounting practice cases and operational software, driving the development of teaching methods towards internationalization.

On one hand, regularly sending a group of teachers to conduct educational research activities in ASEAN can promote the integration of their accumulated domestic professional accounting knowledge with the accounting standards and policies in ASEAN countries. Encouraging teachers to engage with enterprises or units related to ASEAN countries can tangibly enhance their international perspective and accounting processing capabilities.

On the other hand, introducing financial accounting application software commonly used in ASEAN countries and establishing financial and economic comprehensive laboratories can enable teachers and students to regularly acquaint themselves with the processing work of ASEAN accounting practices in China.

Simultaneously, actively conducting international accounting practice projects can

broaden the teachers' and students' horizons from domestic accounting cases and developments to representative ASEAN accounting cases and perspectives. This two-pronged approach can greatly enhance the practical capabilities of students and teachers alike, fostering a more internationally minded accounting education.

4.4. Assessment Aspects

4.4.1. Strengthen the Assessment of Teacher's Course Quality

It is crucial to reinforce the evaluation of a teacher's course quality, focusing on their teaching plan, the quality of course content, and student feedback. Some teachers may utilize courseware that fails to align with teaching objectives, contains errors and inconsistencies in content and layout, or presents examples that are unrepresentative of international accounting practices. This could impede students from gaining a deep understanding of ASEAN accounting practices. Such issues not only decrease the efficiency of student learning but also diminish their interest in the course, potentially undermining their motivation to study ASEAN accounting.

4.4.2. strengthen the Assessment of Student Learning:

The evaluation of student learning quality should be consistently conducted throughout the entire learning process, incorporating multiple perspectives and in-depth analysis. The assessment should extend beyond students' academic performance, encompassing their creativity, communication, practical skills, and other aspects. Potential difficulties that students might encounter should be identified and addressed promptly. This holistic approach to evaluation can enhance students' comprehensive qualities and prepare them to navigate the complex and changing international accounting environment.

5. Conclusion

This study contributes significantly to the scholarly discourse by bridging a research gap in the context of international accounting education integration within the ASEAN region, with a specific emphasis on its implications for talent development. This research illuminates the inherent challenges and opportunities of international accounting education in the ASEAN context, furnishing valuable insights and practical strategies for stakeholders including

policymakers, educators, and students.

Our proposed model for refining international accounting talent cultivation includes the development of a tailored curriculum, the recruitment of expert faculty, the execution of a three-mentor system, the encouragement of academic-industry partnerships, the innovation of teaching methodologies, and the enhancement of assessment processes for both teachers and students. This comprehensive approach lays the groundwork for designing and implementing robust RCEP accounting courses. Recent studies by Zawawi et al. (2021) and Thanapalan and Noh (2021) underscore the importance of international accounting education in the ASEAN region and the necessity of its integration within the RCEP framework. Building on these insights, our study reiterates the critical role of this integration, considering the RCEP's pivotal role in driving economic growth and integration among its member countries.

The findings of this study bear significant implications for the evolution of international accounting education in the ASEAN region, presenting a comprehensive framework to bolster the development of international accounting talent. The perspectives derived from this research could guide policymakers, educators, and students in crafting and executing effective RCEP accounting courses, thereby facilitating the production of high-caliber accounting professionals armed with extensive international accounting proficiency. This research emphasizes the practical application of its findings, thereby enhancing its relevance and utility in the field of international accounting education.

Implications for Practice and Policy:

The findings of this case study have important implications for practice and policy. Policymakers, educators, and students can use the proposed framework to design and deliver effective international accounting education programs in the ASEAN region.

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7. Statements and Declarations

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