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Uncovering the Integration of Technology and Global Curriculum in Shaping Future Accountant Professionals: Case Studies at The University of Muhammadiyah Bandung and University of Kuala Lumpur

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Abstract: Uncovering the Integration of Technology and Global Curriculum in Shaping Future Accountant Professionals: A Case Study at the University of Muhammadiyah Bandung and the University of Kuala Lumpur. This study aims to analyze students' perceptions related to the integration of technology and global curriculum in accounting education at the University of Muhammadiyah Bandung (UMBandung) and Universiti Kuala Lumpur (UniKL). The method used is an exploratory case study with a qualitative approach. Data were collected through in-depth interviews with students from both institutions and analyzed inductively. The results show that although the curriculum has adopted international standards such as IFRS and ISA, the application of global materials such as international audits and cross-border taxation is still limited. UniKL students are more familiar with modern accounting software and certification programs, while UMBandung students excel in a value-based ethical approach. Cross-cultural communication and teamwork training is considered effective, but multinational work simulations still need to be improved. This study recommends strengthening technology-based curriculum, increasing university cooperation with industry, and periodic curriculum evaluation to align with global market demands and future developments of the accounting profession.

Keywords: Accounting Technology, Globalization, Industrial Revolution, Accounting Curriculum, Accounting Education.

INTRODUCTION

The era of globalization has brought significant changes in various fields including higher education. Educational institutions are required to keep pace with the times by adjusting the curriculum to be relevant to the needs of the global market. Global accounting education is an important element to prepare accountants who are able to compete at the international level. Global accountants are expected to have an in-depth understanding of international financial

reporting standards, such as (Thomas, 2024) *International Financial Reporting Standards (IFRS)*, as well as cross-cultural capabilities that support cooperation in a global business environment (Yustiasari Liriwati, 2023; Helliar, 2013). For example, the University of Melbourne in Australia has integrated IFRS into their curriculum, allowing students to understand international standards and their application in accounting practice. (Al-Bukhrani et al., 2023).

Technological developments such as *Internet of Things (IoT)*, *Artificial Intelligence (AI)*, *big data*, and *Cloud Computing* has become an integral component of modern education. The research emphasizes the need for accountants to adapt to technological changes in order to remain relevant and contribute to success *Society 5.0*. (Al-Htaybat & Al-Khateeb, 2023). This includes the importance of continuing education and collaboration between educational institutions, industry, and the accounting profession. However, students often face challenges in understanding complex material and lack of access to technological resources. This research shows that the lack of technological facilities can hinder the learning process of students. (Lewohl, 2023).

Further, that technology in education can increase student participation, enrich the learning experience and facilitate global collaboration. (Sumartono & Huda, 2020). In the context of learning, the relationship between the world of education and the industrial revolution is that the world of education is required to adapt to rapid technological developments and take advantage of easy access to information and communication technology as a facility to support the smooth learning process. (Fitrianti et al:2024). *Big data* and *Cloud Computing* not only supporting teaching but also increasing student engagement. Studies show that the use of technology such as problem-based and technology-based collaborative learning has improved student learning outcomes. (Lewohl, 2023).

The industrial revolution has brought significant changes in various fields, including education, which has prompted institutions to adopt technology to improve the efficiency and effectiveness of learning. The role of various stakeholders, including industry, government, and professional associations is critical in the development of accounting curricula that are relevant to market needs. Collaboration between educational institutions and industry can create a curriculum that is more applicable and in accordance with market demands. (Bell, 2024).

In this context, , the University of Kuala Lumpur (UniKL) implement a flexible education system, including Open Distance Learning (ODL), short courses, and professional certifications to enhance students' skills. The Accounting study program at UniKL aims to produce graduates with internationally recognized accounting competencies, management skills, and superior leadership. Likewise, the University of Muhammadiyah Bandung (UMBandung) is committed to developing technopreneur-based education that is in accordance with the demands of the digital era. The Accounting Study Program at UMBandung aims to become a flagship program both at the national and international levels, with a focus on developing graduates who are competent, innovative, and competitive. A variety of learning methods, such as hands-on, cooperative, and problem-based learning, have been shown to be effective in increasing student engagement. (Darmayanti, 2022). In addition, learning motivation that is influenced by students' needs, personal traits, and interests also plays an important role in improving their academic achievement. (Sardiman, 2024). Thus, UMBandung strives to create a learning environment that supports the development of students' skills and knowledge, so that they can make a positive contribution in the fields of accounting and entrepreneurship.

In the context of global accounting education, the main focus is on developing various dimensions relevant to the needs of the global market. The following are the dimensions of global education and its indicators:

Table 1. Global Education Dimensions and Indicators

Dimension	Description	Indicators
International Accounting Standards (Al-Bukhrani et al., 2023), (Lawalata et al., 2024), (Yallapragada & Toma, 2011)	Understanding of IFRS (International Financial Reporting Standards) and ISAs (International Standards on Auditing).	Understanding of IFRS, application of ISAs, ability to interpret international standards.
Information Technology Competencies (Rathinam et al., 2023), (Satata et al., 2024), (Soeherman, 2024)	Mastery of information technology such as accounting information systems (SIA), data analysis, and modern accounting software (SAP, QuickBooks, etc.).	Mastery of accounting software, data analysis, SIA management.
Ethics and Professionalism (Amelia et al., 2023), (From, 2023), (Anifa et al., 2021), (Müller & Seidel, 2022)	Emphasis on the professional code of ethics of accountants, as set by IFAC (International Federation of Accountants).	Code of Ethics Compliance, Professional Integrity, and Social Responsibility.
Communication and Collaboration Skills (Sulikah & Wijayanti, 2024), (Ramdhany et al., 2020), (Pollock et al., 2023)	Cross-cultural communication skills and ability to work in multinational teams.	Presentation, cross-cultural communication, and team collaboration skills.
Education Based on Economic Globalization (Helliari, 2013), (Little & Green, 2009)	Understanding of global markets, cross-border transactions, foreign currencies, and international financial accounting.	Understanding of cross-border transactions, currency risk analysis, and global accounting application.
International Audits (Kadhim & Bougatef, 2024), (Berdiyrovich, 2024)	Understanding of audit practices in various global jurisdictions, including the application of international audit standards.	Ability to apply international auditing standards, cross-border risk evaluation.
Sustainability Management and Environmental Accounting (Schneider, 2015), (Idrawahyuni, 2020), (Lau & Lee, 2023)	Focus on sustainability accounting and corporate social responsibility reporting (CSR Reporting).	The implementation of sustainability accounting, the preparation of CSR reports, and the management of environmental issues.
Competence in International Taxation (Wibowo et al., 2024), (Surono, 2022), (Slemrod, 2022), (Yanuar, 2023)	Understanding of the cross-border tax system and international tax treaties.	Understanding of international tax treaties, cross-border tax management.
Research and Innovation-Based Education (Efriana, 2024), (Glaeser et al., 2023), (Latifah & Susilowati, 2015), (Chen & Zhang, 2022)	Encourage the development of research in accounting to generate innovation and global problem-solving.	Research publications, accounting methodology innovations, and research-based solutions.
Global Business Entrepreneurship and Accounting (Mansur P. Eshov, 2024) (Mitter & Hiebl, 2017), (Yanto et al., 2018), (Pramesti et al., 2024)	Support global entrepreneurship by understanding cross-border business operations.	Accounting management for global start-ups, financial strategies for international expansion.

Source: Data processed by author, 2025

In the era of globalization and the industrial revolution 5.0, the integration of technology in accounting education has become very important to prepare competent and adaptive graduates. Despite the efforts that have been made, there is still a lack of understanding of how students at various universities respond to the implementation of technology-based curriculum,

especially in the context of differences in access to and utilization of modern accounting technology. In addition, the challenge of adopting international standards and cross-cultural training has also not been fully answered in the current literature. Therefore, this study aims to explore in depth the perceptions and experiences of students of the accounting study program at the University of Muhammadiyah Bandung and the University of Kuala Lumpur related to the integration of technology in the accounting education curriculum, as well as identify challenges and opportunities in facing the era of globalization and the industrial revolution 5.0.

METHOD

This study uses qualitative research methods to analyze the perception of students of accounting study programs at the University of Muhammadiyah Bandung and University of Kuala Lumpur towards the learning methods applied in their study programs. The qualitative method was chosen because it allows researchers to understand social phenomena in depth and provide richer insights into individual experiences and perspectives.

This research is an exploratory case study that aims to explore in depth the experiences and perceptions of students and lecturers towards the integration of technology in accounting education. This study does not intend to produce generalizations, but rather to provide initial insights that can enrich discussions about the development of accounting curricula in the global era. The qualitative method was chosen because it allows researchers to understand social phenomena in depth and provide richer insights into individual experiences and perspectives. (Scott, 2005).

The object of this research is students of the study program. Accountancy. Informants will be provided with a form containing questions related to the teaching methods applied, challenges faced in the curriculum, and their views on students' readiness to become global accountants. Data collection was carried out through in-depth interviews and naturalistic observations, which allowed researchers to obtain more detailed and contextual information about teaching practices in each institution. (Abdussamad, 2021).

The data collection process is carried out in several stages. First, the researcher conducted an initial survey to identify important aspects that needed to be explored further. Furthermore, in-depth interviews were conducted with several students to dig up information about their experiences as *Stuart T* at their respective universities. The data obtained from the results of the answers through the form will be analyzed inductively to find the main themes related to their perception of the effectiveness of the teaching methods applied. With this approach, it is hoped that this research can provide a comprehensive overview of the challenges and opportunities in accounting education in the era of globalization, as well as recommendations for the development of a more relevant and innovative curriculum.

RESULT AND DISCUSSION

Based on the results of the interviews that have been conducted, the following are the main findings from student perceptions related to the learning of the accounting study program at the University of Muhammadiyah Bandung and the University of Kuala Lumpur.

Tabel 2. Interview Result

Aspects	Findings	Variations
Understanding of IFRS and ISAs	All informants stated that their curriculum covers IFRS and ISAs with a good to very good understanding.	UniKL students use Company & Group Financial Reporting reference by Jane Lazar
Use of Accounting Information Systems (SIA) and Software	The majority of informants have been taught modern accounting software such as Microsoft Dynamics GP, Oracle PeopleSoft, QuicksBooks, Excel and SQL.	There is an inequality in the learning of accounting software, indicating the increasing standardization of technology-SQL.

		related curriculum compared to previous curricula.
Ethics of Accountant Professionalism	All informants understand the accountant's professional code of ethics with a level of understanding from good to excellent.	The code of ethics material is quite strong and is an important foundation for students' integrity as professional accountants. And UniKL students assessed that the lecturer gave a very good explanation.
Cross-Cultural Communication and Team Collaboration Skills	All informants felt that their program included this training with high effectiveness.	The training is effective in preparing students to work in multinational teams, but it needs to be strengthened for practical coverage. One of them is the importance of English language skills for international financial reporting.
Readiness to Face the Challenges of Economic Globalization	The majority of informants feel ready to face the challenges of economic globalization.	UniKL students rely on information sources and also technology/internet in preparing themselves.
Global Market Understanding and Cross-Border Transactions	There are informants who stated that the curriculum includes basic materials in international economics	The aspects of economic globalization and cross-jurisdictional auditing have not been fully integrated, it is necessary to develop additional materials in the two universities.
Global Audit Practices	None of the informants studied global cross-jurisdictional audit practices.	It is an educational challenge for the two universities to be able to start integrating Global Audit materials with their curriculum.
Cross-Country Tax System	Informant from UMBandung stated that the curriculum includes basic international tax materials, while informants from UniKL students do not.	UniKL students also did not get this material.
Sustainability Accounting and CSR Reporting	An informant from the University of Muhammadiyah Bandung stated that they studied this material, but not with UniKL students.	The curriculum has provided a solid foundation for sustainability, relevant to modern trends and ESG-based accounting needs.
Research Development	Informants feel that there is no research impulse, while others have the initiative to develop applications related to report generation.	The encouragement for research needs to be increased so that students are more encouraged to create innovations in accounting.

Source: Data processed by author, 2025

a. Discussion

Based on the results of interviews with three students, two from the University of Muhammadiyah Bandung (UMBandung) and one from the University of Kuala Lumpur (UniKL), there are several key findings that are relevant for global accounting education in the digital era.

- The curriculum has adopted global standards, but there is still an implementation gap** All respondents stated that their curriculum has included an understanding of *IFRS (International Financial Reporting Standards)*. IFRS material is studied in core courses such as Advanced Financial Accounting and International Accounting. However, UMBandung

students highlighted that the international audit and cross-border taxation materials are still lacking in depth.

"Yes, the curriculum is now learning IFRS, especially in Advanced Financial Accounting and International Accounting courses." (UMBandung Respondent). This difference reflects a gap between formal recognition of global standards in the curriculum and their actual implementation in the classroom. These findings are reinforced by research, which states that the integration of IFRS in higher education is often declarative but not fully operational in comprehensive teaching materials. The same thing was also expressed by , that there are still many institutions that have not adapted IFRS teaching to the needs of cross-jurisdictional practice as a whole. (Al-Bukhrani et al.,2023; Lawalata et al., 2024).

This condition shows that although the inclusion of IFRS in the syllabus is an indicator of progress, it is not enough if it is not accompanied by a teaching strategy that is applicable and fully integrated with other global dimensions such as international audits and taxation. As a result, students may have a good theoretical understanding, but are not yet fully prepared to apply those standards in a complex global professional context.

To bridge this gap, it is necessary to conduct periodic curriculum evaluations involving industry practitioners and academics from various countries. This aims to ensure that the teaching materials are not only in accordance with formal international standards, but also relevant to the real dynamics of the global workforce.

2. Access Gap in Modern Accounting Technology

UniKL students report good access to modern accounting software, such as *cloud accounting* and *big data analytics*, so they feel better prepared to face the challenges of digitalization in the world of work. On the other hand, UMBandung students highlighted the limitations of technology facilities on campus, so they had to study independently or find other sources outside the campus to master the latest accounting software.

"At UniKL, we often use the latest accounting software in our college assignments, so I feel better prepared for the all-digital world of work." (UniKL respondents).

"We did learn about accounting technology, but the facilities are still limited, so sometimes we have to study independently or find other sources outside of campus." (UMBandung Respondent).

This difference shows that there is a gap in technological infrastructure between the two institutions. These findings are supported by research, which confirms that technology infrastructure and digital-based training are the main determinants of the effectiveness of accounting learning in the Industry 5.0 era. In addition, it also mentions that today's accountants are required to master software based on artificial intelligence and big data in order to be able to compete globally. (Lewohl, 2023; Satata et al.,2024).

This inequality is a serious challenge in the context of modern accounting education. On the one hand, students who have access to technology will have an advantage in career readiness. On the other hand, students who are in an environment with limited infrastructure are at risk of being left behind in terms of digital competence. This requires educational institutions to accelerate

digitalization, including collaborating with industry to provide access to relevant software and training.

Thus, the technology gap needs to be bridged immediately so that all students have equal opportunities in developing technology-based accounting skills, which are now the main foundation in the professional world.

3. **Unique Experience: *Project-Based Learning* and Professional Certification** One of the UMBandung students felt very helped by the *project-based learning*, which according to him is very relevant to equip students with real experience in the world of work. Meanwhile, UniKL students emphasized the importance of professional certification courses provided by the campus as an added value for global competitiveness.

"Learning with real projects made me better understand accounting practices in the field." (UMBandung Respondent).

"The campus provides additional certification courses, which are very helpful for career preparation." (UniKL respondents).

This difference in approach reflects two institutional strategies in improving student work readiness. UMBandung emphasizes a contextual approach based on real experience in the field, while UniKL focuses more on formal validation of competencies through certification. These two approaches are actually complementary, but need to be adjusted to the characteristics and needs of each student.

These findings are in line with , which suggests that project-based learning methods are able to improve the engagement, understanding, and practical skills of accounting students. Meanwhile, in his study, it was stated that professional certification is an important indicator in building the credibility of accounting graduates in the eyes of the global industry, especially in the context of entrepreneurship and international business. (Darmayanti, 2022; Mitter & Hiebl, 2017).

Through a combination of experiential learning and reinforcement through certification, accounting education institutions can create graduates who are not only theoretically superior, but also ready to compete in dynamic and cross-border professional practice.

4. **Cross-Cultural Communication and Team Collaboration Skills** All respondents rated cross-cultural communication training and team collaboration as important aspects that were effective in preparing them to work in a multinational environment.

However, the approach applied shows a different nuance. At UMBandung, this training emerges more through group work and lecturer-directed class discussions, while at UniKL, the application of cross-cultural communication is often integrated into presentation assignments, bilingual activities, and introductions to international practices. These differences reflect a variation in methods that essentially have the same goal: to prepare students to work in global teams.

These findings are in line with research, which confirms that team-based learning and collaborative activities significantly improve students' communication skills, cooperation, and readiness to face international work environments. In addition, it mentioned that 21st century skills such as cross-cultural communication and team collaboration are core competencies that must

be developed in accounting education today. (Pollock et al., 2023; Ramdhany et al., 2020).

Although students generally feel equipped with these skills, critical reflection suggests that practical aspects, such as presentation training in English and cross-border work simulations, still need to be strengthened to bridge the gap between academia and the global work reality. Strengthening this training will be even more important amid the demands of cross-border work mobility and cross-cultural communication in the world of professional accounting.

5. Concrete Recommendations

Based on the findings of interviews with students of the University of Muhammadiyah Bandung and the University of Kuala Lumpur, it can be concluded that strengthening the global accounting curriculum requires a more comprehensive and strategic approach. Curricula that have adopted international standards such as IFRS need to be followed up with real implementation in various aspects of learning.

First, it is necessary **to strengthen the technological aspect** through the improvement of modern accounting software facilities. The inequality of access to technology among institutions shows the urgency to build an equitable digital infrastructure. This is in line with the findings that emphasize that mastery of AI-based technology and big data is a mandatory skill in the digital accounting era. (Satata et al., 2024).

Second, **collaboration between universities and industry** needs to be expanded so that learning is more contextual and applicative. Practices such as project-based learning and professional certification programs can be a means to bridge the academic and work worlds. states that practical experience and certification are significant indicators in the job readiness of accounting graduates globally. (Mitter & Hiebl, 2017).

Third, **periodic curriculum evaluation** is a must so that learning content remains relevant to the development of international standards, global regulations, and industry needs. emphasizing the importance of curriculum reform based on rapid response to international accounting dynamics (Lawalata et al., 2024).

Finally, the development of **cross-cultural communication skills and team collaboration** should be integrated more strategically, not only in the context of group tasks, but also through multinational work simulations and professional communication training. As conveyed by , these soft skills are the main differentiator in the success of cross-border work.

This recommendation emphasizes that accounting education does not stop at the mastery of technical standards, but must be directed at the formation of global accountants who are adaptive, ethical, and competent in the face of the complexities of the modern professional world. (Ramdhany et al., 2020).

CONCLUSION

Based on the results of research from the two universities, the curriculum of the accounting study program has covered important aspects such as understanding IFRS, ISAs, professional codes of conduct, and sustainability issues. This reflects the study program's efforts in preparing students to face the demands of the modern accounting profession. Cross-cultural communication training and team collaboration are also considered effective in supporting students' ability to work in a multinational environment. Although there are

variations in teaching methods in each institution. However, there are differences in curriculum coverage related to global markets, cross-jurisdictional audits, and international tax systems. Cross-cultural communication skills training and professional ethics are considered effective in equipping students for the world of work. In addition, there is still a need for improvement in encouraging research in the field of accounting, especially related to accounting technology and innovation in the digital era.

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