

Research on the Configuration and Content Design of an All-English Accounting Curriculum—Using University of Shanghai for Science and Technology as a Case Study

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Abstract: This paper analyzes the trend towards internationalization of accounting education under the backdrop of globalization. It examines the construction of all-English accounting programs at relevant universities, including the setup of courses, credit hours, and scheduling. By incorporating the practical circumstances of the all-English accounting curriculum at University of Shanghai for Science and Technology, this study explores the configuration and content design of such programs. It discusses the necessity and strategies for adopting an all-English teaching model in accounting education. The research covers aspects such as curriculum setup, content design, implementation plans, educational assessment and improvement, and teaching quality evaluation. This is significant for enhancing the teaching quality and international stature of universities, increasing the global competitiveness of accounting students, and promoting the integration of professional knowledge with English proficiency.

Keywords: Accounting, English-medium Instruction, Curriculum Configuration, Course Content

1. Research Background

As international educational exchanges and cooperation rapidly develop, the internationalization of education has become an inevitable trend in the development of higher education in China. The Ministry of Education explicitly states in the National Medium and Long-term Education Reform and Development Plan Outline that: Expand educational openness, enhance international exchanges and cooperation, improve the level of internationalization of education in China, increase the number of disciplines taught in foreign languages at universities, and continually enhance the quality of education for international students in China.^[1] Simultaneously, the acceleration of global economic integration also encourages universities around the world to actively advance international education and adopt English-medium instruction. As a popular major in universities, accounting should also proactively respond to this call by offering English-taught programs to enhance teaching quality and internationalization. English-taught programs often feature faculty with extensive teaching experience, providing professional instruction and support to students. The curriculum is designed to align with international standards, covering courses such as basic accounting, financial management, intermediate financial accounting, and auditing, and incorporates content from international financial reporting standards. This prepares students to thoroughly grasp international accounting knowledge and skills, aiming to cultivate talents with a global perspective and cross-cultural communication abilities.

2. Analysis of English-Taught Programs at Relevant Universities

Shanghai University of International Business and Economics, located in Shanghai, is a key institution designated by the city for high-level development and is the only finance and economics university in the East China region focusing on foreign trade and economics. Southwest University of Finance and Economics is a national key university directly under the Ministry of Education of the People's Republic of China, and it is one of the premier institutions for finance and economics in the country. Both institutions offer English-taught programs in accounting. Using these two universities as references, an analysis of the English-taught accounting curriculum is presented as illustrated below:

Table 1: English-Taught Programs at Relevant Universities.

University Name	Offer English-Taught Courses	Contact Hours	Total Contact Hours	Credits	Total Credits	Semester Distribution
Shanghai University of International Business and Economics	Intermediate Financial Accounting I	54	378	3	21	3
	Intermediate Financial Accounting II	36		2		4
	Cost Accounting	36		2		4
	Management Accounting	54		3		5
	Financial Management	54		3		5
	Auditing	54		3		6
	Financial Statement Analysis	36		2		7
	Advanced Financial Accounting	54		3		7
Southwestern University Of Finance And Economics	Intermediate Financial Accounting I	85	442	5	25	2
	Intermediate Financial Accounting II	85		5		3
	Cost Accounting	68		3		3
	Advanced Financial Accounting	68		4		4
	Auditing	68		4		5
	Financial Management	68		4		4

As shown in Table 1, Shanghai University of International Business and Economics offers eight English-taught courses, including Intermediate Financial Accounting I, Intermediate Financial Accounting II, Cost Accounting, Management Accounting, Financial Management, Auditing, Financial Statement Analysis, and Advanced Financial Accounting. Intermediate Financial Accounting I, Management Accounting, Financial Management, Auditing, and Advanced Financial Accounting each consist of 54 contact hours and are worth 3 credits; whereas Intermediate Financial Accounting II, Cost Accounting, and Financial Statement Analysis are each 36 contact hours worth 2 credits. In comparison, Southwest University of Finance and Economics provides six English-taught courses. Intermediate Financial Accounting I and Intermediate Financial Accounting II are 85 contact hours worth 5 credits each; Cost Accounting, Advanced Financial Management, Auditing, and Financial Management are 68 contact hours each, with Cost Accounting being 3 credits and the remaining courses 4 credits each. Both institutions offer core accounting courses such as Intermediate Financial Accounting, Cost Accounting, Financial Management, and Auditing. As these are core courses, the credit and contact hour allocations for English-taught sections are comparatively high, with little variation among the subjects. In terms of scheduling, foundational courses are typically introduced at lower grade levels, with other courses phased in gradually, covering the third through the sixth semesters comprehensively.

Shanghai University of International Business and Economics and Southwest University of Finance and Economics are representative in their English-taught programs, with many other institutions gradually initiating similar projects. This trend indicates that University of Shanghai for Science and Technology's implementation of an English-taught accounting program aligns with current trends and holds significant necessity. After analyzing the course setups of these two universities, University of Shanghai for Science and Technology launched its English-taught accounting program, tailored to its specific circumstances.

3. Analysis of the English-Taught Curriculum Configuration and Content Design at University of Shanghai for Science and Technology

3.1. Configuration of the All-English Accounting Curriculum

In terms of faculty development, the university actively recruits teachers with overseas study experience or extensive international exchange expertise to significantly enhance the quality and internationalization of English instruction, providing students with an authentic English language environment. This integration of global perspectives and cross-cultural communication skills into the curriculum raises the level and appeal of English-taught courses. Additionally, teachers transition from bilingual (Chinese-English) to full English instruction gradually, ensuring students can adapt to the foreign language teaching environment and maintaining high teaching quality. The school strongly encourages and supports faculty participation in academic exchanges both domestically and internationally, continually refreshing their knowledge to stay at the forefront of their disciplines. This brings the latest research findings and teaching methods into the classroom, significantly enhancing the

overall quality and capabilities of the teaching staff.

Regarding textbooks and materials, to ensure the advancement, practicality, and international standards of accounting education, the English-taught accounting courses utilize textbooks from internationally renowned publishers in their original English language or in bilingual editions. This ensures that students are exposed to the most cutting-edge, practical accounting knowledge while enhancing their English reading skills and global perspective. A wide collection of the latest domestic and international accounting regulations, cases, and policy documents are gathered as supplementary teaching materials, enabling students to keep up with industry trends and understand the operational norms and legal requirements in practical work scenarios.

For experiments and practical experience, the university equips professional software and hardware facilities to provide students with a platform that simulates a real-world work environment, enhancing their practical operational skills. Moreover, the school encourages students to actively participate in accounting competitions and practical activities both domestically and internationally. Through these competitions and practical exercises, students further enhance their capabilities in handling real-world issues and complex problems, laying a solid foundation for their future careers.

3.2. Design of the All-English Accounting Curriculum Content

From the analysis of the curriculum settings at the two universities, University of Shanghai for Science and Technology's curriculum setup is rational. It not only preserves the foundational and core courses in accounting but also leverages its unique strengths and features. By incorporating current societal academic hot topics, it has added innovative courses like Corporate Strategy and Risk Management, and Big Data and Accounting Applications, integrating accounting with big data to meet the current employment market's demands for accounting talent. Furthermore, the arrangement of contact hours and credits for each course is reasonable, and the timing follows a principle of gradual progression: foundational courses first, followed by core courses, ensuring teaching quality and adhering to educational principles. The specific course arrangements are illustrated in Table 2:

Table 2: All-English Curriculum Setup at University of Shanghai for Science and Technology.

University Name	Offer English-Taught Courses	Contact Hours	Total Contact Hours	Credits	Total Credits	Semester Distribution
University Of Shanghai for Science and Technology	Basic Accounting	48	400	3	22	3
	Intermediate Financial Accounting	64		2		4,5
	Financial Management	48		3		4
	Management Accounting	48		3		5
	Cost Accounting	48		3		4
	Corporate Strategy and Risk Management	48		3		5
	Auditing	48		3		6
	Big Data and Accounting Applications	32		2		5

Introduction to Accounting serves as the foundational core course for accounting majors and holds a crucial position within the entire accounting discipline. It not only constructs the basic theoretical framework for students in accounting but also lays a solid foundation for further studies in *Financial Accounting*, *Cost Accounting*, *Management Accounting*, and *Auditing*^[2]. Through this course, students gain mastery over basic accounting concepts, principles, assumptions, and the accounting cycle, as well as the fundamental principles of generating, processing, and reporting accounting information. Practical teaching methods are used to develop students' skills in making journal entries, bookkeeping, cost calculation, and preparing financial statements, enhancing their ability to solve real-world accounting issues. The course also fosters professional ethical standards in accounting, an understanding of accounting laws and standards, and strengthens legal awareness and social responsibility.

Intermediate Financial Accounting is one of the core courses in the accounting major and occupies an important place in the curriculum^[3]. Building on the fundamentals of introductory financial accounting, it deepens and expands knowledge and skills related to financial accounting. In terms of knowledge structure, the intermediate financial accounting course is a key link in the academic structure of accounting. It connects the foundational knowledge from *Introductory Financial Accounting* and sets the stage for advanced studies in *Advanced Financial Accounting*, *Cost Accounting*, *Management Accounting*, and more^[4]. In terms of professional skill development, the course emphasizes the cultivation of skills in preparing and analyzing financial statements, accounting for assets and liabilities,

and recognizing and measuring revenues and expenses, thereby laying a solid foundation for students' future accounting careers. Instructors focus on elaborating the basic theories, assumptions, and principles of financial accounting building upon introductory accounting, helping students construct a complete financial accounting theoretical framework. Through detailed explanations of the accounting cycle, recognition and measurement of accounting elements, and preparation of financial accounting reports, the course enhances students' skills in accounting and report preparation. It emphasizes independent thinking, innovation, and the development of problem-solving skills, preparing them for future work in financial accounting.

Cost Accounting is a required course for accounting majors, following *Introduction to Accounting* and *Financial Accounting*. Through this course, students can comprehensively understand and master the basic theories, methods, and skills of cost accounting, which also lays a solid foundation for subsequent courses such as *Management Accounting* and *Financial Management*^[5]. Instructors can utilize multimedia resources like charts and animations to visually present complex concepts, helping students overcome difficult topics and grasp course content. By analyzing real-world business cases, students apply their knowledge in specific contexts, enhancing their practical application skills and deepening their understanding of cost accounting's real-world applications. Additionally, organizing group discussions actively cultivates students' collaboration skills.

Financial Management is a foundational course required for all students majoring in accounting. This course is designed to equip students with the skills to effectively manage financial activities in the increasingly complex market economy and to establish healthy, orderly financial relationships—skills necessary whether students choose to continue their studies or enter the workforce or entrepreneurship. As such, this course is essential for all related business and economics majors to achieve their educational objectives. Through this course, students can comprehensively and systematically master the basic concepts, theories, methods, and skills of financial management, including principles of financial management, financial decision-making methods, fund raising and utilization, and financial analysis and evaluation^[6]. The course also develops students' financial analysis, decision-making, control skills, and their ability to solve real-world financial management problems, enabling them to flexibly apply their knowledge in complex economic environments. Emphasis is placed on fostering students' professional ethics, innovative spirit, and teamwork, preparing them with high professional integrity and a strong sense of social responsibility.

Management Accounting is a professional compulsory course with strong practicality that skillfully combines accounting and management and contributes greatly to the extension and expansion of the management function of accounting. It helps managers optimize resource allocation, improve operational efficiency, and achieve strategic goals by providing financial information and decision-making support within the enterprise. *Management Accounting* not only relies on the basic theories and methods of *Financial management*, but is also closely related to cost analysis and market behavior in economics. Meanwhile, *Management Accounting* plays an important role in strategic management and enterprise management, providing data support and decision-making basis for the long-term development of enterprises. Therefore, the *Management Accounting* course plays a crucial role in cultivating students' comprehensive management ability and improving enterprise decision-making level. In this course, teachers should systematically explain to students the basic knowledge and general principles about *Management Accounting*, so that students can have a relatively systematic grasp of the history, concepts and several basic methods of *Management Accounting*. At the same time, by introducing the latest theoretical developments in *Management Accounting* at home and abroad, students can deepen their understanding and awareness of the position and role of *Management Accounting* in organizations and improve their ability to analyze and solve problems in a comprehensive manner.

Auditing is an important course for accounting majors, which integrates auditing principles, auditing methods, auditing process and auditing practice, and integrates professional judgment and professional analysis, and is one of the indispensable professional courses for accounting majors. Through systematic study, students can clarify the nature and functions of auditing, comprehensive understanding of China's auditing professional system and its development history, master the basic principles of auditing, methodology and process; Cultivate students to have the basic operational ability of auditing practice, to be able to use the knowledge gained to carry out the preparation of audit plans, collection of audit evidence, preparation of audit working papers and the writing of audit reports, etc.^[7]; guide students to establish a rigorous auditing logic, abide by the independent, objective and fair code of ethics, and have a strong sense of responsibility, the rule of law, and professional literacy.

Corporate Strategy and Risk Management is a business management discipline that studies corporate strategic decision-making and risk management methods. It is one of the core courses in corporate

management and a major course in the accounting curriculum. This course primarily explores strategic issues and related risks and risk management problems faced by businesses from the perspectives of overall business management and sustainable development. The content includes two modules: corporate strategy and risk management. The corporate strategy module covers strategic analysis, selection, implementation, and innovation; the risk management module includes corporate governance, risk management, and internal controls^[8]. Through this course, students can master the tools and methods for corporate strategic analysis, strategies for formulating and choosing corporate strategies, fundamental elements of strategy implementation, and methods and tools for risk management. The goal is to enhance students' understanding and application abilities in corporate strategy and risk management, fostering their strategic thinking and awareness of risk.

Big Data and Accounting Applications is an interdisciplinary course that combines big data technology with accounting principles, aimed at developing professionals with a solid foundation in financial accounting and proficiency in the application of big data technology in financial management. Through systematic learning and training, students acquire basic skills in big data processing and analysis while deepening their understanding of accounting principles and methods. This enables them to play a significant role in areas such as corporate financial management, data analysis, and decision support. The course focuses on cultivating students' data-driven thinking, financial analysis abilities, interdisciplinary integration skills, and the capability to solve practical problems.

4. Implementation Strategies for All-English Accounting Instruction

4.1. Course Implementation Plan

During the course preparation phase, schools should develop detailed course syllabi and teaching plans, and prepare a diverse array of teaching materials and practical case studies to ensure the systematic and practical nature of the content taught. Moving into the implementation phase, instructors must strictly adhere to the course syllabus, integrating theory with practice, and actively foster student participation and interaction to create a vibrant learning atmosphere. To ensure teaching quality, schools can implement regular teaching quality assessments and feedback mechanisms. Additionally, through various means such as surveys and focus groups, schools can gain a deep understanding of students' progress and individual needs. Based on this, there should be a commitment to continuous improvement by constantly optimizing course content and teaching methods, and by strengthening exchanges and cooperation with international educational peers. This proactive engagement helps to incorporate advanced global teaching concepts and experiences, continuously enhancing teaching quality and outcomes.

4.2. Educational Assessment and Improvement

To ensure teaching quality, meet student needs, and evaluate the effectiveness of instruction, the English-taught accounting program must undergo regular educational assessment and improvement. This can be carried out through three main approaches: student feedback, teacher self-assessment, and peer evaluation, with timely improvements made as needed. For student feedback, the school can conduct mid-term and end-of-term surveys to gather broad input on course content, teaching methods, and outcomes. Regular student forums can also be organized for face-to-face discussions, where specific feedback and learning needs are explored in depth, ensuring that teaching activities align with students' actual needs and expectations. In terms of teacher self-assessment, faculty should regularly review their own teaching effectiveness, meticulously documenting challenges encountered and the corresponding solutions. Teachers are encouraged to participate in regular teaching seminars, sharing insights and improvement measures with colleagues to continuously enhance teaching quality and personal instructional skills. Regarding peer evaluation, the school should actively invite expert peer reviewers to conduct comprehensive assessments of the courses, humbly accepting and thoroughly analyzing their valuable suggestions for improvement. By establishing close partnerships with domestic and international universities, the school can draw extensively on advanced teaching philosophies and methods, continuously driving innovation and development in accounting education, with the goal of providing students with higher-quality, forward-looking educational services.

The school considers student feedback and expert evaluations as key references for improving teaching quality. Improvement plans are developed and implemented based on the feedback, ensuring that every suggestion receives a proactive response and is followed through. The school also maintains a commitment to regularly reviewing and updating course content, staying current with industry trends

and developments, to ensure the knowledge being taught is cutting-edge and practical.

4.3. Presentation and Promotion of Teaching Achievements

After achieving phased results, the school can actively encourage relevant leaders to present and report on teaching achievements at international academic conferences, aiming to further expand the program's influence and foster exchanges and collaboration within the global educational community. Additionally, the school can establish close partnerships with top universities both domestically and internationally, jointly conducting collaborative teaching and research projects to promote academic exchange and resource sharing. The school can also regularly invite renowned international scholars to give specialized lectures, sharing cutting-edge academic achievements and valuable experiences. This will further enhance the academic level and influence of the program while creating more opportunities for students to engage with global education.

5. Conclusion

This paper, using University of Shanghai for Science and Technology as an example, explores the configuration and content design of English-taught accounting courses and analyzes the English-taught accounting programs at Shanghai University of International Business and Economics and Southwest University of Finance and Economics. The research shows that both of these representative finance and economics universities have implemented English-taught programs in accounting, highlighting the importance and necessity of such instruction. Both institutions offer core accounting courses such as Intermediate Financial Accounting, Cost Accounting, Financial Management, and Auditing. Through a detailed analysis of the English-taught accounting curriculum at University of Shanghai for Science and Technology and by comparing it with the two other universities, it was found that the curriculum at University of Shanghai for Science and Technology is well-structured. Additionally, it includes innovative courses such as Big Data and Accounting Applications, which align with the forefront of disciplinary development. Furthermore, this paper proposes several strategies for implementing English-taught accounting programs, aiming to provide a reference for other universities. The findings offer valuable insights for optimizing the undergraduate accounting programs at University of Shanghai for Science and Technology and other institutions, enhancing teaching quality and effectiveness, and laying the foundation for cultivating accounting professionals with a global perspective and strong English proficiency. However, further research is needed on the curriculum configuration and implementation strategies for English-taught accounting programs to achieve the goal of producing well-rounded graduates who are proficient in both accounting expertise and English communication skills.

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