The impact of cultural factors on students’ learning style preferences on implementation of the International Education Standards (IES)

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Abstract

The purpose of this study is to empirically examine the role that cultural factors have on students’ learning style preferences. The results will assist in the successful implementation of International Education Standards (IES) as currently prescribed by the International Federation of Accountants (IFAC).

Despite the growing global demand for the convergence of accounting education, there exists anecdotal evidence that existing cultural diversities may prevent an effective implementation of these Standards. In seeking solutions, our study focused on the impact that students’ learning style preferences, according to one’s culture, may have on his/her well-balanced education. An effective total of 97 undergraduate students were used in our sample. These students came from five Japanese universities and two Australian universities. Several statistical techniques were applied including the chi square test, t-test and regression test to explore our research topic. The findings indicated that cultural differences across the two nations studied had a significant impact on accounting students’ learning style preferences. It was also found from the analyses that differences in students’ learning styles are significantly associated with their degree of individualism (IVD) and uncertainty avoidance (UAI). The study recommends that accounting instructors should be very sensitive to cultural differences and adjust their teaching methods accordingly in order to achieve the best mix of acceptable learning outcomes. Similarly, IFAC should be encouraged to produce specific guidelines that take into account cultural differences. Only when these changes occur will we see a successful implementation of the IES.

Key Words

Hofstede’s Cultural Dimensions, Kolb’s Learning style, International Education Standards for professional accountants (IES)