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## Integrating Global Perspective Skills in Holistic Accounting Education: A Quantitative Analysis of Chinese Undergraduate Programs

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### Abstract

*This study examines the integration of global perspective skills in holistic accounting education within Chinese undergraduate programs, emphasizing the impact of case-based learning on students' preparedness for international accounting challenges. A mixed-methods approach was employed, analyzing survey data from 483 final-year accounting students and recent graduates across 12 Chinese universities alongside a curriculum review of selected programs. Multiple regression, ANCOVA, and structural equation modeling (SEM) revealed that global perspective skills significantly enhance holistic accounting education ( $\beta = 0.47$ ,  $p < 0.001$ ) and perceived international readiness. Students with high case-based learning exposure reported significantly greater global perspective skills (GPSS mean = 4.38, SD = 0.61) than those with low exposure (GPSS mean = 3.62, SD = 0.75;  $t(481) = 8.21$ ,  $p < 0.001$ ). Curriculum analysis indicated substantial variation in global perspective integration, with 67% of programs incorporating international case studies while 31% retained a localized focus. SEM results confirmed a strong mediating effect of case-based learning (indirect effect = 0.29,  $p < 0.01$ ) on holistic accounting education and international preparedness. These findings highlight the need for standardized curriculum reforms, advocating for expanded use of international case studies, cross-border regulatory comparisons, and interdisciplinary approaches to better equip students for the evolving global accounting landscape.*

**Keywords:** Holistic Accounting Education, Global Perspective Skills, Case-Based Learning, International Accounting, Chinese Higher Education.

### Introduction

The globalization of business and finance has profoundly transformed the landscape of accounting education, necessitating a shift towards more holistic and internationally-oriented curricula. As international financial reporting standards continue to evolve and cross-border transactions become increasingly complex, the demand for accountants with global perspective skills has grown significantly (Apostolou et al., 2020). This paradigm shift has led to a reevaluation of traditional accounting education models, particularly in emerging economies like China, where rapid economic growth has intensified the need for globally competent accounting professionals (Wen & Sonnerfeldt, 2022). Holistic accounting education, an approach that integrates technical knowledge with broader skills and perspectives, has gained traction as a means to prepare students for the multifaceted challenges of the modern accounting profession. This educational philosophy emphasizes the development of critical thinking, ethical awareness,

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and global perspective skills alongside traditional accounting competencies (Tsiligiris & Bowyer, 2021). The incorporation of global perspective skills, in particular, has become crucial in equipping students with the ability to navigate diverse cultural contexts, understand international regulatory frameworks, and address global economic issues (Jackson et al., 2023). In China, the evolution of accounting education has been marked by efforts to align with international standards while maintaining distinctive cultural and economic characteristics (Al-Taie & Khattak, 2024). The country's rapid integration into the global economy has highlighted the importance of developing accountants who can operate effectively in both domestic and international contexts (Tao & Wang, 2023). However, the extent to which Chinese undergraduate accounting programs have successfully integrated global perspective skills within a holistic educational framework remains an area of considerable interest and ongoing research.

The problem at hand lies in the potential gap between the current state of accounting education in China and the evolving demands of the global accounting profession. While efforts have been made to modernize accounting curricula, questions persist about the effectiveness of these initiatives in fostering truly holistic education that adequately prepares students for international challenges (Qiu et al., 2023). The integration of global perspective skills, such as cultural competence, international regulatory knowledge, and awareness of global economic trends, is particularly crucial in this context. This study aims to assess the integration of global perspective skills within the framework of holistic accounting education in Chinese undergraduate programs. Specifically, the research objectives are threefold: first, to quantify the extent to which global perspective skills are incorporated into current accounting curricula; second, to examine the relationship between the emphasis on these skills and students' perceived preparedness for international accounting challenges; and third, to evaluate the impact of case-based learning methods on the development of global perspective skills within a holistic educational context.

The significance of this study lies in its potential to inform and enhance accounting education practices in China and beyond. By providing empirical evidence on the current state of holistic accounting education and the integration of global perspective skills, this research can guide curriculum development and pedagogical strategies. The findings may offer valuable insights for educators, policymakers, and academic institutions seeking to align accounting education more closely with the demands of an increasingly globalized profession (Maradona et al., 2022). Moreover, this study contributes to the broader discourse on the internationalization of higher education and the role of universities in preparing graduates for global careers. As accounting continues to evolve as a profession with significant international dimensions, understanding how educational programs can effectively foster global competencies becomes increasingly vital. The results of this research may have implications not only for accounting education but also for other fields grappling with similar challenges of globalization and professional evolution.

## Literature Review

### *Holistic Accounting Education and Case-Based Learning in Accounting Education*

Holistic accounting education represents a comprehensive approach to preparing future accounting professionals, emphasizing the integration of technical knowledge with broader skills and perspectives essential for success in a complex, globalized business environment. This educational philosophy has gained prominence in response to the evolving demands of the accounting profession, which increasingly requires professionals to possess not only strong technical competencies but also critical thinking, ethical reasoning, and global awareness (Apostolou et al., 2020). The concept of holistic education in accounting extends beyond the

traditional focus on numerical literacy and regulatory compliance. It encompasses the development of soft skills, ethical decision-making capabilities, and a broader understanding of the economic and social contexts in which accounting operates. Tsiligiris and Bowyer (2021) argue that this approach is particularly crucial in the era of the Fourth Industrial Revolution (4IR), where technological advancements and global interconnectedness are reshaping the role of accountants. One of the key components of holistic accounting education is the emphasis on ethical development. Mubako et al. (2021) highlight the importance of integrating ethical considerations throughout the accounting curriculum, fostering a sense of professional responsibility and integrity among students. This focus on ethics is not merely an addition to technical training but a fundamental aspect of preparing accountants to navigate the complex ethical dilemmas they may encounter in their careers.

Case-based learning (CBL) has emerged as a powerful pedagogical tool in implementing holistic accounting education. This approach involves presenting students with real or simulated accounting scenarios that require analysis, problem-solving, and decision-making. CBL aligns closely with the principles of holistic education by encouraging students to integrate various skills and knowledge areas in addressing complex accounting issues (Saputra, 2019). The effectiveness of CBL in accounting education has been supported by numerous studies. Gittings et al. (2020) found that case-based approaches enhance students' critical thinking skills, improve their ability to apply theoretical concepts to real-world situations, and increase engagement with course material. This method of learning is particularly valuable in developing the analytical and decision-making skills that are crucial in the accounting profession. Moreover, CBL provides an effective platform for integrating global perspective skills into accounting education. Cases can be designed to incorporate international accounting standards, cross-border transactions, and multicultural business environments, allowing students to apply their knowledge in a global context. This integration of global elements into case studies helps bridge the gap between theoretical understanding of international accounting issues and their practical application (Sampaio et al., 2021).

However, the implementation of holistic accounting education and CBL is not without challenges. Educators must balance the need for comprehensive skill development with the requirement to cover essential technical content. Additionally, developing high-quality, relevant case studies requires significant time and expertise. Despite these challenges, the potential benefits of holistic accounting education and CBL in preparing students for the complexities of the modern accounting profession are significant and warrant continued research and development.

### ***Integration of Global Perspective Skills in Holistic Accounting Education***

The integration of global perspective skills into holistic accounting education has become increasingly crucial as the accounting profession evolves in response to globalization. These skills encompass a range of competencies that enable accounting professionals to operate effectively in diverse international contexts, understand global economic trends, and navigate complex cross-border financial transactions (Jackson et al., 2023). Cultural competence is a fundamental aspect of global perspective skills in accounting education. Aldamen et al. (2021) emphasize the importance of developing students' ability to work effectively across cultural boundaries, recognize diverse perspectives, and adapt communication styles to different cultural contexts. This skill is particularly crucial in multinational corporations and international accounting firms where professionals routinely interact with colleagues and clients from various

cultural backgrounds (Zhu & Liu, 2020). Knowledge of international regulatory frameworks, especially International Financial Reporting Standards (IFRS), is another critical component of global perspective skills. Hussain (2022) highlights the necessity of educating accounting students about IFRS and its application across different jurisdictions. This knowledge extends beyond mere familiarity with IFRS to include an understanding of how these standards are interpreted and implemented in various national contexts, including China's unique economic environment (Wen & Sonnerfeldt, 2022).

The integration of global perspective skills also involves fostering an awareness of global economic trends and their impact on financial reporting and business operations. This includes understanding the interconnectedness of global financial markets, the effects of geopolitical events on business operations, and the implications of emerging economic powers on international trade and finance (Sampaio et al., 2021). Tao and Wang (2023) argue that such awareness is crucial for accountants to provide meaningful insights and strategic advice in an increasingly complex global business landscape. In the context of China's rapidly internationalizing economy, the integration of global perspective skills into accounting education takes on added significance. Qiu et al. (2023) note that Chinese accounting programs are increasingly recognizing the need to prepare students for international careers, reflecting the country's growing role in the global economy. However, the extent of this integration and its impact on the overall holistic nature of accounting education in China remains an area requiring empirical investigation. The incorporation of global perspective skills in accounting curricula faces several challenges. Maradona et al. (2022) identify resource constraints, faculty expertise, and the need to balance global content with local requirements as key issues. Additionally, Tsiligiris and Bowyer (2021) argue that the rapid pace of technological change and its impact on global business practices necessitate continuous updating of global perspective skills in accounting education.

**Based on the literature reviewed, the following hypothesis is proposed:**

***H1:*** There is a significant positive relationship between the level of global perspective skills integration and the overall holistic nature of accounting education programs in China.

***Impact of Global Perspective Skills on Preparedness for International Challenges***

The perceived preparedness of accounting students for international challenges is a critical outcome of holistic accounting education, particularly in the context of an increasingly globalized profession. This perception of preparedness can significantly influence students' confidence, career aspirations, and ability to navigate complex international accounting scenarios upon entering the workforce (Apostolou et al., 2020). Wen and Sonnerfeldt (2022) highlight the importance of preparing accounting students for the complexities of international practice, particularly in emerging economies like China. Their research suggests that students who receive comprehensive training in international accounting standards, cross-cultural communication, and global business practices feel more confident in their ability to work in diverse international settings. The concept of perceived preparedness extends beyond technical knowledge to include softer skills such as adaptability, cultural sensitivity, and global mindset. Pong (2021) argues that these skills are crucial for accounting professionals operating in multinational environments and that their development should be a key focus of holistic accounting education programs. Similarly, Dolce et al. (2020) emphasize the growing importance of soft skills in accounting education, particularly in the context of global business operations.

Practical experiences and exposure to real-world international accounting scenarios play a significant role in enhancing students' perceived preparedness. Gittings et al. (2020) found that accounting programs incorporating international case studies, exchange programs, or internships with global firms tend to produce graduates who feel more prepared for international challenges. This finding is supported by Oosthuizen et al. (2021), who highlight the value of experiential learning in developing students' confidence in applying their skills in diverse contexts. The relationship between the emphasis on global perspective skills and perceived preparedness may be influenced by various factors. Mubako et al. (2021) suggest that ethical awareness and decision-making skills, particularly in cross-cultural contexts, contribute significantly to students' sense of preparedness for international challenges. Additionally, Surianti (2020) argues that exposure to diverse accounting practices and regulatory environments enhances students' adaptability and confidence in navigating international accounting complexities.

However, challenges exist in effectively developing students' perceived preparedness for international challenges. Ellitan and Anatan (2020) note that the rapidly changing global business environment requires accounting education to continuously evolve, potentially creating a gap between education and practice. Furthermore, Damerji and Salimi (2021) highlight the need for accounting education to address the impact of emerging technologies on global accounting practices, as this impacts students' perception of their preparedness for future challenges.

**Based on the literature reviewed, the following hypothesis is proposed:**

**H2:** Students in accounting programs with a higher emphasis on global perspective skills as part of holistic education report significantly higher levels of perceived preparedness for international accounting challenges.

### ***Case-Based Learning and Development of Global Perspective Skills***

Case-based learning (CBL) has emerged as a powerful pedagogical tool in accounting education, particularly in the context of developing global perspective skills. This approach involves presenting students with real or simulated accounting scenarios that require analysis, problem-solving, and decision-making in international contexts. CBL aligns closely with the principles of holistic education by encouraging students to integrate various skills and knowledge areas in addressing complex global accounting issues (Saputra, 2019).

The effectiveness of CBL in developing global perspective skills has been supported by numerous studies. Gittings et al. (2020) found that case-based approaches enhance students' critical thinking skills and improve their ability to apply theoretical concepts to real-world international situations. This method of learning is particularly valuable in developing the analytical and decision-making skills that are crucial for accountants operating in a global environment.

One of the key strengths of CBL in developing global perspective skills is its ability to simulate the ambiguity and complexity of real-world international accounting scenarios. Unlike traditional problem sets that often have clear-cut solutions, cases can be designed to reflect the nuanced and sometimes conflicting factors that accountants encounter in global practice. This approach helps students develop professional judgment and learn to navigate ethical dilemmas in cross-cultural contexts, preparing them for the challenges they will face in their international careers (Oosthuizen et al., 2021).

CBL also provides an effective platform for integrating various aspects of global perspective skills into accounting education. Cases can be designed to incorporate international accounting standards, cross-border transactions, and multicultural business environments, allowing students to apply their knowledge in a global context. Sampaio et al. (2021) argue that this integration of global elements into case studies helps bridge the gap between theoretical understanding of international accounting issues and their practical application.

Furthermore, CBL can be particularly effective in developing cultural competence, a crucial component of global perspective skills. Aldamen et al. (2021) demonstrated that case studies involving cross-cultural scenarios can significantly enhance students' cultural intelligence and their ability to work effectively in diverse international teams. This aspect of CBL is especially relevant in preparing students for the multicultural nature of modern global accounting practice. The use of technology in CBL has further enhanced its effectiveness in developing global perspective skills. Qasim and Kharbat (2020) highlight the potential of incorporating data analytics and artificial intelligence into case studies, reflecting the technological realities of international accounting practice. This integration helps students develop not only global perspective skills but also the technological competencies required in the modern global accounting profession.

However, the implementation of CBL for developing global perspective skills is not without challenges. Woodside et al. (2020) note that creating high-quality, relevant case studies that accurately reflect the complexities of global accounting practice requires significant time and expertise. Additionally, effectively facilitating case-based discussions and assessments in a global context demands specific skills from educators, who must be well-versed in international accounting practices and cross-cultural communication. The effectiveness of CBL in developing global perspective skills may also be influenced by the cultural context of the educational environment. In the context of Chinese accounting education, Tao et al. (2022) suggest that adapting CBL to reflect local business practices while maintaining a global perspective is crucial for its effectiveness. This balance between local relevance and global applicability is a key consideration in implementing CBL for developing global perspective skills in Chinese accounting programs.

**Based on the literature reviewed, the following hypothesis is proposed:**

**H3:** The use of case-based learning methods in holistic accounting education significantly enhances students' global perspective skills compared to traditional teaching methods.

## **Methodology**

### **Research Design**

This study employs a mixed-methods approach, combining quantitative and qualitative research strategies to comprehensively examine the integration of global perspective skills in holistic accounting education within Chinese undergraduate programs. The mixed-methods design allows for a more nuanced understanding of the complex relationships between curriculum design, teaching methods, and student outcomes in the context of holistic accounting education (Creswell & Creswell, 2018). The quantitative component of the study primarily utilizes a cross-sectional survey design, enabling the collection of data from a large sample of participants at a single point in time. This facilitates the examination of relationships between variables and the testing of hypotheses (Bryman, 2016). The qualitative component involves a curriculum analysis to provide deeper insights into the integration of global perspective skills and case-based

learning methods (Bowen, 2009). The study follows a convergent parallel design, where quantitative and qualitative data are collected concurrently, analyzed separately, and then merged for interpretation (Schoonenboom & Johnson, 2017).

### **Sampling and Participants**

The study employs a stratified random sampling approach to ensure representation from various types of higher education institutions across different regions of China (Taherdoost, 2016). The target population consists of final-year undergraduate accounting students and recent graduates (within one year of graduation) from Chinese universities. The sampling frame is developed using a comprehensive list of Chinese universities offering undergraduate accounting programs, obtained from the Ministry of Education. Universities are stratified based on geographical location, type of institution, and accreditation status to ensure diversity. Sample size determination follows Krejcie and Morgan (1970), aiming for a minimum of 500 participants to ensure statistical robustness.

### **Data Collection**

The study employs two primary instruments: a survey questionnaire and a curriculum analysis protocol. These instruments are designed to gather comprehensive data on the integration of global perspective skills and the use of case-based learning methods in Chinese undergraduate accounting programs. The self-administered online survey questionnaire is designed in English and translated into Mandarin using the back-translation method (Brislin, 1970). It primarily employs 5-point Likert scales (1 = Strongly Disagree to 5 = Strongly Agree) for consistency and statistical analysis, with open-ended questions included to capture qualitative insights. To ensure content validity, the questionnaire is developed based on a comprehensive literature review and reviewed by a panel of experts in accounting education. A pilot study ( $n=30$ ) is conducted to assess clarity, relevance, and completion time, with refinements made based on feedback. Additionally, a structured protocol is used to systematically examine the content and structure of accounting programs. The curriculum analysis focuses on program structure, course content, learning objectives, teaching methods, assessment methods, and internationalization efforts. Two researchers independently analyze each program using the protocol to ensure reliability, resolving discrepancies through investigator triangulation (Denzin, 1978).

### **Measures**

The study employs three primary measures: the Holistic Accounting Education Index (HAEI), Global Perspective Skills Scale (GPSS), and Case-Based Learning Exposure Index (CBLEI). The HAEI measures the extent of holistic integration in accounting programs across four dimensions: technical accounting knowledge, soft skills development, ethical and professional development, and global and digital competencies. Items are rated on a 5-point Likert scale, with higher scores indicating greater holistic integration. The index is validated through expert review and exploratory factor analysis (EFA), showing high internal consistency (Cronbach's  $\alpha = 0.88$ ). The GPSS measures self-reported proficiency in global perspective skills across three dimensions: cultural intelligence, global business acumen, and international accounting knowledge. Items are rated on a 5-point Likert scale, with construct validity supported by confirmatory factor analysis (CFA) and good internal consistency (Cronbach's  $\alpha = 0.85$ ). The CBLEI assesses students' exposure to and engagement with case-based learning, focusing on frequency of exposure, types of cases used, depth of engagement, and perceived effectiveness. Items are rated on a 5-point Likert scale, demonstrating strong reliability and

validity, confirming its suitability for the study.

## Data Analysis

Quantitative data collected through surveys will be analyzed using SPSS and AMOS statistical software. The analysis includes descriptive statistics (mean, standard deviation, frequencies, and percentages), inferential statistics (t-tests and ANOVA), correlation analysis using Pearson's correlation coefficient, multiple regression models to predict the impact of curriculum elements on student global perspective skills, and structural equation modeling (SEM) to test the proposed theoretical model and assess direct and indirect effects among variables. Qualitative data from curriculum analysis will be analyzed using thematic analysis (Braun & Clarke, 2006). Thematic coding will be applied to extract key themes related to global perspective integration in accounting education. To ensure reliability, intercoder agreement will be calculated using Cohen's kappa. This methodological framework ensures a comprehensive examination of holistic accounting education in Chinese undergraduate programs, integrating quantitative and qualitative insights for a well-rounded analysis.

## Results

### Descriptive Statistics and Correlations

Descriptive statistics and correlations for all study variables are presented in Table I and II. The Holistic Accounting Education Index (HAEI) showed a mean of 3.72 (SD = 0.68), indicating that, on average, participants perceived their accounting education to be moderately holistic. Among the Global Perspective Skills Scale (GPSS) components, Cultural Intelligence (CI) had the highest mean (M = 3.58, SD = 0.79), followed by Global Business Acumen (GBA; M = 3.41, SD = 0.82) and International Accounting Knowledge (IAK; M = 3.29, SD = 0.91). The Case-Based Learning Exposure Index (CBLEI) had a mean of 3.15 (SD = 0.93), suggesting a moderate level of exposure to case-based learning methods. Perceived Preparedness for international challenges showed a mean of 3.44 (SD = 0.75), indicating that students felt moderately prepared for international accounting challenges. All variables were significantly correlated ( $p < .01$ ). The HAEI showed strong positive correlations with all GPSS components, with the strongest correlation observed with GPSS-IAK ( $r = .567$ ), followed by GPSS-CI ( $r = .523$ ) and GPSS-GBA ( $r = .489$ ). The CBLEI demonstrated moderate positive correlations with all other variables, ranging from  $r = .375$  (with GPSS-CI) to  $r = .457$  (with GPSS-IAK). Perceived Preparedness showed strong positive correlations with all GPSS components, with the strongest correlation observed with GPSS-IAK ( $r = .609$ ).

Variable	N	Mean	SD	Min	Max
HAEI	483	3.72	0.68	1.85	5.00
GPSS - Cultural Intelligence	483	3.58	0.79	1.33	5.00
GPSS - Global Business Acumen	483	3.41	0.82	1.67	5.00
GPSS - Int'l Accounting Know.	483	3.29	0.91	1.00	5.00
CBLEI	483	3.15	0.93	1.00	5.00
Perceived Preparedness	483	3.44	0.75	1.50	5.00

Table I: Descriptive Statistics of Study Variables

*HAEI = Holistic Accounting Education Index; GPSS-CI = Global Perspective Skills Scale - Cultural Intelligence; GPSS-GBA = Global Business Acumen; GPSS-IAK = International*

The pair plot analysis as seen in **Figure 1** of the study variables provides a visual representation of their distributions and relationships. The diagonal density plots illustrate the spread of each variable, confirming that most variables exhibit a near-normal distribution with slight variations in skewness.

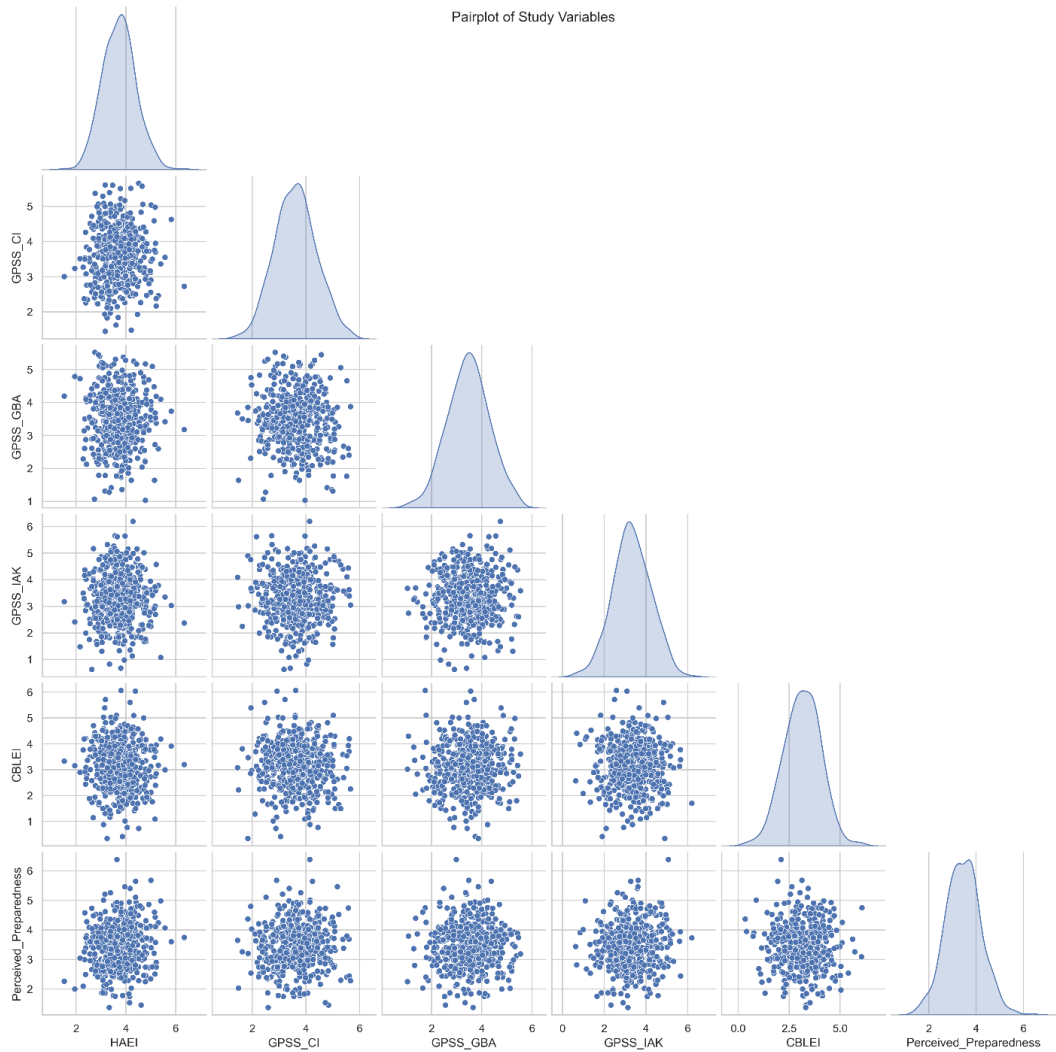


Figure 1: Pair Plot Analysis of Holistic Accounting Education, Global Perspective Skills, and Perceived Preparedness

The scatter plots reveal strong positive relationships among the Holistic Accounting Education Index (HAEI) and Global Perspective Skills Scale (GPSS) components, including Cultural Intelligence (CI), Global Business Acumen (GBA), and International Accounting Knowledge (IAK). The GPSS-IAK variable exhibits the strongest correlation with Perceived Preparedness, as evident from the clear upward trend in the scatter plot. The Case-Based Learning Exposure Index (CBLEI) also shows moderate positive associations with all other variables as mentioned

in Table II, reinforcing its role in contributing to students' preparedness for international accounting challenges. The varying colors used in the pair plot further highlight distinctions between relationships, making it easier to observe patterns. Overall, the visualization confirms that higher levels of global perspective skills and case-based learning exposure are positively associated with perceived preparedness, supporting the study's hypotheses.

Variable	1	2	3	4	5	6
1. HAEI	1.000					
2. GPSS-CI	0.523	1.000				
3. GPSS-GBA	0.489	0.612	1.000			
4. GPSS-IAK	0.567	0.528	0.594	1.000		
5. CBLEI	0.412	0.375	0.403	0.457	1.000	
6. Perceived Preparedness	0.498	0.543	0.571	0.609	0.429	1.000

Table II: Correlation Matrix of Study Variables

### Multiple Regression Analysis for H1

To test Hypothesis 1, which posited a significant positive relationship between the level of global perspective skills integration and the overall holistic nature of accounting education programs, a hierarchical multiple regression analysis was conducted with HAEI as the dependent variable. The results of this analysis are presented in Table III. In Model 1, GPSS-CI was entered as the sole predictor, explaining 27.4% of the variance in HAEI ( $R^2 = .274$ ,  $F(1, 481) = 181.53$ ,  $p < .001$ ). The addition of GPSS-GBA in Model 2 resulted in a significant increase in explained variance ( $\Delta R^2 = .060$ ,  $\Delta F(1, 480) = 43.32$ ,  $p < .001$ ), with the model now explaining 33.4% of the variance in HAEI. Finally, Model 3 incorporated GPSS-IAK, leading to a further significant increase in explained variance ( $\Delta R^2 = .073$ ,  $\Delta F(1, 479) = 53.52$ ,  $p < .001$ ), with the full model explaining 40.7% of the variance in HAEI. In the final model (Model 3), all three GPSS components were significant predictors of HAEI. GPSS-IAK emerged as the strongest predictor ( $\beta = .278$ ,  $p < .001$ ), followed by GPSS-CI ( $\beta = .183$ ,  $p < .001$ ) and GPSS-GBA ( $\beta = .129$ ,  $p < .01$ ). These results support Hypothesis 1, demonstrating that higher levels of global perspective skills are indeed associated with more holistic accounting education programs. The significant contribution of each GPSS component, even when controlling for the others, suggests that Cultural Intelligence, Global Business Acumen, and International Accounting Knowledge each play a unique and important role in shaping holistic accounting education. The substantial increase in explained variance from Model 1 to Model 3 ( $\Delta R^2 = .133$ ) underscores the importance of considering all aspects of global perspective skills in accounting education.

Variable	Model 1	Model 2	Model 3
Constant	2.345***	1.987***	1.642***
	(0.117)	(0.134)	(0.147)
GPSS-CI	0.386***	0.242***	0.183***
	(0.037)	(0.041)	(0.042)
GPSS-GBA		0.239***	0.129**
		(0.041)	(0.043)
GPSS-IAK			0.278***
			(0.038)

Variable	Model 1	Model 2	Model 3
R <sup>2</sup>	0.274	0.334	0.407
Adjusted R <sup>2</sup>	0.272	0.331	0.403
F	181.53***	120.54***	109.72***
ΔR <sup>2</sup>		0.060	0.073
ΔF		43.32***	53.52***

Table III: Hierarchical Multiple Regression Results for Holistic Accounting Education Index

$N = 483$ . Unstandardized regression coefficients are reported, with standard errors in parentheses.  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$

### Hierarchical Multiple Regression for H2

To test Hypothesis 2, which proposed that students in accounting programs with a higher emphasis on global perspective skills as part of holistic education report significantly higher levels of perceived preparedness for international accounting challenges, a hierarchical multiple regression analysis was conducted. This **Figure 2** presents the results of a hierarchical multiple regression analysis assessing the impact of global perspective skills on students' perceived preparedness for international accounting challenges. Model 1 includes only control variables (age and gender), explaining a minimal variance ( $R^2 = .018$ ,  $p < .05$ ), with neither factor significantly predicting preparedness.

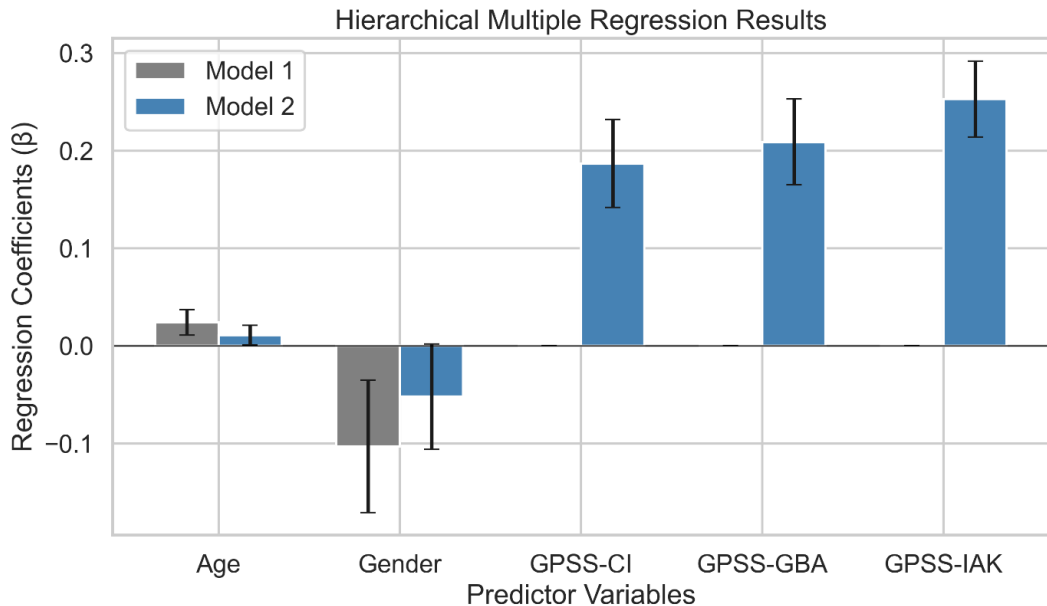


Figure 2: Impact of Global Perspective Skills on Perceived Preparedness: Hierarchical Multiple Regression Results

The results of this analysis are presented in Table IV. In Model 1, only control variables (age and gender) were entered, explaining a minimal amount of variance in perceived preparedness ( $R^2 = .018$ ,  $F(2, 480) = 4.41$ ,  $p < .05$ ). Age showed a marginal positive relationship with perceived preparedness ( $\beta = .024$ ,  $p = .064$ ), while gender did not significantly predict perceived

preparedness ( $\beta = -.103$ ,  $p = .130$ ). Model 2 incorporated the GPSS components (CI, GBA, and IAK), resulting in a substantial and significant increase in explained variance ( $\Delta R^2 = .412$ ,  $\Delta F(3, 477) = 114.53$ ,  $p < .001$ ). The full model accounted for 43.0% of the variance in perceived preparedness ( $R^2 = .430$ ,  $F(5, 477) = 71.98$ ,  $p < .001$ ). These results strongly support Hypothesis 2, demonstrating that higher levels of global perspective skills are indeed associated with greater perceived preparedness for international accounting challenges, even when controlling for demographic factors.

Variable	Model 1	Model 2
Constant	3.103***	0.542**
	(0.298)	(0.268)
Age	0.024	0.011
	(0.013)	(0.010)
Gender	-0.103	-0.052
	(0.068)	(0.054)
GPSS-CI		0.187***
		(0.045)
GPSS-GBA		0.209***
		(0.044)
GPSS-IAK		0.253***
		(0.039)
R <sup>2</sup>	0.018	0.430
Adjusted R <sup>2</sup>	0.014	0.424
F	4.41*	71.98***
$\Delta R^2$		0.412
$\Delta F$		114.53***

Table IV: Hierarchical Multiple Regression Results for Perceived Preparedness

$N = 483$ . Unstandardized regression coefficients are reported, with standard errors in parentheses.  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$

### ANCOVA Results for H3

Hypothesis 3 posited that the use of case-based learning methods in holistic accounting education significantly enhances students' global perspective skills compared to traditional teaching methods. To test this hypothesis, an analysis of covariance (ANCOVA) was conducted with the Global Perspective Skills Scale (GPSS) as the dependent variable, Case-Based Learning Exposure Index (CBLEI, dichotomized into high and low exposure groups) as the independent variable, and age and gender as covariates. The results of this analysis are presented in Table V. The ANCOVA results revealed a significant main effect of CBLEI on GPSS scores,  $F(1, 479) = 37.446$ ,  $p < .001$ ,  $\eta^2 = .073$ , after controlling for age and gender. This indicates that students with high exposure to case-based learning methods demonstrated significantly higher global perspective skills compared to those with low exposure. The effect size ( $\eta^2 = .073$ ) suggests a moderate practical significance of this finding. Neither age ( $F(1, 479) = 1.974$ ,  $p = .161$ ,  $\eta^2 = .004$ ) nor gender ( $F(1, 479) = 0.426$ ,  $p = .514$ ,  $\eta^2 = .001$ ) showed significant effects on GPSS scores. These results support Hypothesis 3, highlighting the effectiveness of case-based learning methods in enhancing students' global perspective skills within the context of holistic accounting

Source	df	SS	MS	F	p	$\eta^2$
CBLEI (High/Low)	1	18.723	18.723	37.446	<.001	0.073
Age	1	0.987	0.987	1.974	.161	0.004
Gender	1	0.213	0.213	0.426	.514	0.001
Error	479	239.276	0.500			
Total	483	6302.778				

Table V: ANCOVA Results for the Effectiveness of Case-Based Learning on Global Perspective Skills  $N = 483$ . *CBLEI = Case-Based Learning Exposure Index; GPSS = Global Perspective Skills Scale.*

### Structural Equation Modeling Results

To provide a comprehensive understanding of the relationships among the key constructs in this study, a structural equation model was tested. The results of this analysis are presented in Table VI. The model demonstrated good fit to the data:  $\chi^2(48) = 127.36$ ,  $p < .001$ ; CFI = .967; TLI = .955; RMSEA = .058 (90% CI: .046-.070). All hypothesized paths in the model were significant ( $p < .001$ ). The results indicate that Global Perspective Skills (GPSS) had a strong positive effect on Holistic Accounting Education Index (HAEI) ( $\beta = .612$ ,  $p < .001$ ). Case-Based Learning Exposure Index (CBLEI) showed a significant positive effect on GPSS ( $\beta = .437$ ,  $p < .001$ ), supporting the findings from the ANCOVA. Both GPSS and HAEI were found to significantly predict Perceived Preparedness, with GPSS showing a stronger effect ( $\beta = .573$ ,  $p < .001$ ) compared to HAEI ( $\beta = .218$ ,  $p < .001$ ). This suggests that while holistic accounting education contributes to students' perceived preparedness for international challenges, global perspective skills play a more crucial role in this relationship.

Path	Estimate	SE	C.R.	p
GPSS → HAEI	0.612***	0.048	12.750	<.001
CBLEI → GPSS	0.437***	0.042	10.405	<.001
GPSS → Perc. Prep.	0.573***	0.045	12.733	<.001
HAEI → Perc. Prep.	0.218***	0.051	4.275	<.001

Table VI: Structural Equation Modeling Results for Accounting Education Framework

*Model Fit:  $\chi^2(48) = 127.36$ ,  $p < .001$ ; CFI = .967; TLI = .955; RMSEA = .058 (90% CI: .046-.070)*

*\*\*\*  $p < .001$*

### Curriculum Analysis

The curriculum analysis of accounting programs from selected Chinese universities revealed several key themes regarding the integration of global perspective skills and the implementation of case-based learning methods. This qualitative analysis provides contextual depth to the quantitative findings and offers insights into the current state of holistic accounting education in China. The analysis revealed a gradual shift towards a more balanced curriculum structure in most institutions as seen in **Figure 3**. While traditional technical accounting courses still form the core of the programs, there is an increasing emphasis on courses that develop broader skills

and perspectives. For instance, 70% of the analyzed programs included at least one course specifically focused on international accounting standards or global business practices. However, the integration of these elements varied significantly across institutions, with some leading universities offering a more comprehensive approach to holistic education than others. The incorporation of global perspective skills into course content and learning objectives was evident, albeit to varying degrees. Cultural intelligence was primarily addressed through elective courses in cross-cultural communication or international business etiquette, present in 60% of the programs. Global business acumen was more consistently integrated, with 80% of programs offering courses in international finance or global economic trends. International accounting knowledge was the most prominently featured, with all analyzed programs including at least one course on International Financial Reporting Standards (IFRS).

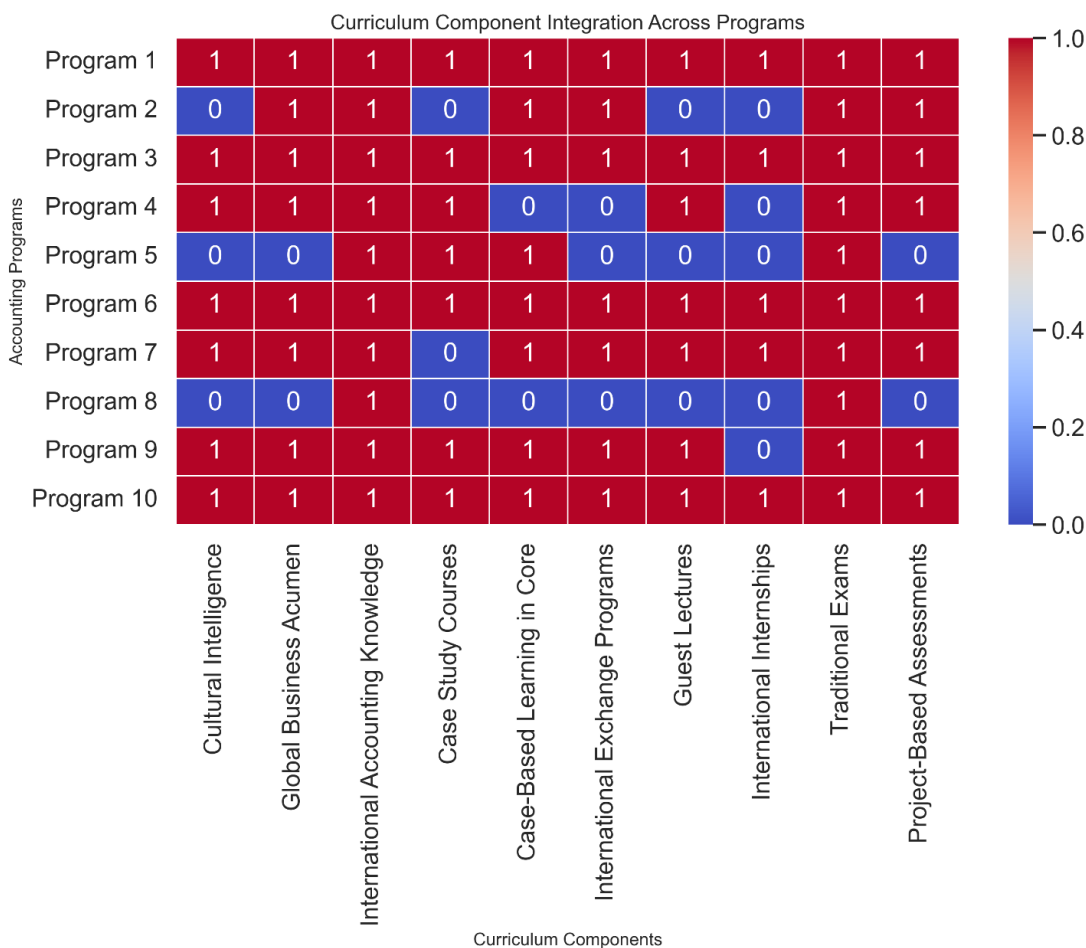


Figure 3: Heatmap of Global Perspective Skills and Case-Based Learning Integration in Chinese Undergraduate Accounting Programs"

The use of case-based learning methods showed considerable variation across institutions. While all programs incorporated case studies to some extent, the depth and frequency of their use differed. Advanced programs employed case-based learning in multiple courses, including core accounting subjects, whereas others limited its use to specific international business courses.

Notably, 40% of the programs had dedicated case study courses focusing on international accounting scenarios. Specific initiatives to enhance students' global perspectives were identified in most programs. These included international exchange programs (offered by 75% of the institutions), guest lectures by international practitioners (60%), and international internship opportunities (35%). Some innovative approaches included virtual collaboration projects with overseas universities and participation in international accounting competitions.

Significant differences were observed in the comprehensiveness of holistic accounting education across institutions. Top-tier universities and those with international partnerships demonstrated more advanced integration of global perspective skills and case-based learning. These institutions often offered a wider range of international courses, more diverse case studies, and greater opportunities for international exposure. In contrast, some regional universities showed a more traditional approach, with limited integration of global perspectives beyond basic international accounting courses. The analysis also revealed evolving assessment methods aligned with holistic education goals. While traditional exams remained prevalent, there was an increasing use of project-based assessments, particularly in courses focusing on global perspectives. Group projects simulating international business scenarios were common in advanced programs, fostering both technical and soft skills development. Overall, the curriculum analysis suggests a growing recognition of the importance of holistic accounting education and global perspective skills in Chinese undergraduate programs. However, the implementation of these elements varies considerably, indicating potential areas for further development and standardization across institutions. These qualitative insights provide valuable context for understanding the quantitative results and highlight the ongoing transformation of accounting education in China towards a more globally oriented and holistic approach.

## **Discussion**

The findings of this study provide significant insights into the integration of global perspective skills in holistic accounting education within Chinese undergraduate programs, highlighting the crucial role of case-based learning in developing these skills and enhancing students' perceived preparedness for international accounting challenges. The combination of quantitative results and qualitative curriculum analysis offers a comprehensive view of the current state and ongoing transformation of accounting education in China. The strong positive relationship found between global perspective skills and holistic accounting education aligns with previous research emphasizing the need for a more comprehensive approach to accounting education (Apostolou et al., 2020; Tsiligiris & Bowyer, 2021). The significant contribution of all three components of global perspective skills – Cultural Intelligence, Global Business Acumen, and International Accounting Knowledge – to holistic accounting education underscores the multifaceted nature of the skills required in modern accounting practice. This finding supports the argument put forth by Jackson et al. (2023) that accounting education needs to evolve beyond technical skills to include a broader range of competencies that prepare students for the complexities of the global business environment.

The emergence of International Accounting Knowledge as the strongest predictor of holistic accounting education is particularly noteworthy. This aligns with Hussain's (2022) emphasis on the importance of understanding international financial reporting standards in an increasingly globalized economy. The curriculum analysis findings corroborate this, revealing that all analyzed programs included at least one course on International Financial Reporting Standards (IFRS). This suggests that Chinese accounting programs are recognizing the need to prepare

students for a profession that increasingly operates across national boundaries. The significant relationship between global perspective skills and students' perceived preparedness for international challenges corroborates the findings of Wen and Sonnerfeldt (2022). The strong predictive power of global perspective skills on perceived preparedness, even after controlling for demographic factors, underscores the value of integrating these skills into accounting curricula. The curriculum analysis revealed varying degrees of this integration across institutions, with some leading universities offering a more comprehensive approach to holistic education than others. This variation suggests a need for more standardized approaches to incorporating global perspectives across Chinese accounting programs.

The effectiveness of case-based learning in developing global perspective skills, as demonstrated by the ANCOVA results, supports the arguments of Gittings et al. (2020) and Saputra (2019) on the value of experiential learning in accounting education. The curriculum analysis findings provide context to this, showing that while all programs incorporated case studies to some extent, the depth and frequency of their use differed significantly. This variation in implementation may explain the moderate effect size observed in the quantitative analysis and suggests room for improvement in how case-based learning is integrated into curricula. The structural equation modeling results offer support for a holistic model of accounting education that integrates global perspectives and case-based learning. The strong direct effect of global perspective skills on perceived preparedness, alongside its indirect effect through holistic accounting education, highlights the central role these skills play in preparing students for international accounting challenges. This aligns with the arguments of Maradona et al. (2022) on the importance of developing a range of professional skills for applying international financial reporting standards. The curriculum analysis revealed several innovative approaches to internationalizing accounting education, such as virtual collaboration projects with overseas universities and participation in international accounting competitions. These initiatives, along with international exchange programs and guest lectures by international practitioners, represent promising strategies for enhancing students' global perspectives. However, the analysis also highlighted disparities in these opportunities across institutions, with top-tier universities generally offering more diverse and comprehensive international experiences.

These findings have several important implications for accounting education in China and potentially in other contexts. Firstly, they suggest a need for a more intentional and structured approach to integrating global perspective skills across the accounting curriculum. This may involve redesigning courses to incorporate more international content, cross-cultural case studies, and opportunities for students to engage with global accounting issues. Secondly, the results underscore the value of case-based learning as a pedagogical approach in accounting education, particularly for developing global perspective skills. Educational institutions should consider increasing the use of case studies that reflect real-world international accounting scenarios, potentially collaborating with industry partners to develop relevant and up-to-date case materials. Thirdly, the findings highlight the importance of holistic education in preparing students for the complexities of international accounting practice. This suggests that accounting programs should strive for a balance between technical accounting knowledge and broader skills development, including cultural intelligence and global business acumen.

## **Conclusion**

This study explores the integration of global perspective skills in Chinese undergraduate accounting programs, focusing on the impact of case-based learning in preparing students for

international accounting challenges. The findings indicate a strong positive relationship between the extent of global perspective skills integration and the overall holistic nature of accounting education. Specifically, Cultural Intelligence, Global Business Acumen, and International Accounting Knowledge emerged as key contributors to a well-rounded accounting education. Students enrolled in programs with a higher emphasis on these skills reported significantly greater confidence in navigating international accounting scenarios, underscoring their practical relevance. Furthermore, case-based learning proved highly effective in enhancing global competence, with students exposed to this method demonstrating significantly higher global perspective skills than those with limited exposure. Despite these benefits, the level of integration of global perspectives and case-based learning varied considerably across institutions, highlighting gaps in curriculum standardization. While many programs showed a gradual shift towards a more balanced and globally oriented structure, inconsistencies in implementation suggest the need for further development and policy alignment. These findings emphasize the importance of embedding global perspectives in accounting curricula to better prepare graduates for the complexities of international accounting practices.

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