

INNOVATING METHODS OF TEACHING ACCOUNTING - AUDITING TO LAOTIAN STUDENTS

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Abstract: *In implementing the agreement on cooperation in economy, culture, education and science-technology between the governments of Vietnam and Laos, at present there are 590 Laos students studying at three levels: research, post-graduate and under-graduate at Hanoi University of Business and Technology (HUBT).*

This article deals with the innovation of methods of teaching Accounting-Auditing to the abroad-learning Laotian students and research students.

Key words: *accounting, training, quality, Laotian students.*

1. Real situations of training Laotian students at HUBT

1.1. Favorable conditions

a) *In terms of the Faculty of Accounting and Auditing*

The Faculty of Accounting and Auditing is one of the first-founded faculties of HUBT. The Faculty was mandated to train human resources in accounting and auditing for the society, taking into consideration the factors of regional integration and developing a creative and starting-up minds for students. The Faculty was concerned with the teaching of accounting-auditing to students of other faculties of the university such as: Banking, Trade, Tourism, Business Management, State Management, etc. At present, the Faculty is training the levels: BA, MA and PhD. The Faculty has a staff of 58 persons which include managers, teachers and assistants, to the staff belonging two associate professors, five doctors, forty-five masters and six bachelors.

With regards to training programs, and scientific research activities, the Faculty has compiled a great number of course books, learning materials, and research projects at university, ministry, branch and state levels. The Faculty is provided by the university with favorable conditions to integrate the contents of some subjects in the training programs. Lecturers and students of the Faculty have good access to and work opportunities with international professional organizations, such as: ICAEW, CPA Australia, ACCA etc.. which accepted the training programs of the Faculty and of the university. The Faculty has organized a number of excellent specialized classes for those students who have met all requirements in terms of knowledge and qualification at higher level so that the international organizations could qualify and confer professional degrees on them.

b) *In terms of Laos students*

In the academic year of 2018-2019, there were more than 16.600 Laotian

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school and university students learning in Vietnam. In order to enhance training effectiveness, the Laotian Embassy to Vietnam has cooperated with The Laotian Ministry of Education and Sports, and Vietnam Ministry of Education and Training in expanding the implementation of the project “Enhancing the quality and effectiveness of Vietnam-Laos cooperation in the fields of education and human resources development”. Therefore, the Laotian students who come and study in Vietnam have got many policies of priority from the two states as well as from HUBT and the Faculty of Accounting and Auditing

Like what usually happens in many other countries, the Laotian students who come to study at HUBT, before officially studying certain major subjects, all have to spend one year learning practical Vietnamese. In order for them to learn Vietnamese well, the classes of Laotian students are arranged by the university to study beside those of Vietnamese students. Laotian students always receive the care and assistance full of special friendship from the university, teachers and students of Vietnam. Together with the study in lecture halls, Laotian students have chance to go on field trips, pay visits to Vietnam’s landscapes, thereby increasing the knowledge, skills and fluency of their Vietnamese. In addition, the Faculty’s teachers always stand shoulder to shoulder with the Laos students not only in their studies but also in their daily lives.

HUBT has built a dormitory which is spacious, clean, beautiful, open and fully-facilitated for Lao students to stay comfortably when studying at the university. The university has wide space with a clinic right in the dormitory

to timely provide health care for the students.

The Faculty of Accounting and Auditing has taken special interest in Laotian students. In order to know in time how they live and work, the Faculty assign those teachers who are enthusiastic, responsible and live near the campus to teach them since these teachers are expected to have more chance to contact, talk and encourage the students. The students always get access to the latest and all the course books of the faculty, study, and research with all the latest and most modern facilities of the university (based on the situations, simulations of accounting and auditing practices of enterprises,...).

1.2. Problems

Beside those advantages mentioned above, Laotian students who study in Vietnam in general and at HUBT in particular, encounter a certain number of problems.

First of all, a mention should be made of language barrier. Despite their one-year Vietnamese learning, they feel upset, finding it hard to understand when they begin to study a major at the university since they do not have enough words. Because of language barriers, many students are not willing to communicate, feeling shy and timid in relationship with their friends or teachers.

In terms of training programs, in spite of their combinations with international organizations, the training programs have not yet been really integrated into the accounting and auditing programs of the developing countries; the programs are still more theoretical than practical. Compared with Vietnamese students, Laos students have less chance to do

field work at enterprises to improve their specialization. The contents of some subjects are controlled by accounting and auditing practices which are issued by the Vietnam Ministry of Finance, mainly focusing on specific professional guidelines without introducing professional standards to students.

Working with Vietnamese students, Vietnamese teachers sometimes speak fast. This habit often makes it hard for Laotian students to catch up with them.

The fact that Laotian students learn away from their families also causes a problem for them.

2. The needs to innovate teaching methods

Together with the development of society, the revolution 4.0 is developing extensively all over the world, bringing about many opportunities and challenges for those people who do the jobs of accounting and auditing. The revolution has modified almost all the models of enterprises, imposing urgent requirements for the innovation of training students of accounting, auditing in general and abroad-learning Laotian students of the same specialization in particular.

First and foremost, in terms of training programs

Programs which train BA students with high quality should be designed. training in open style, possibly integrating with subjects and advanced training programs in the world. Every BA student should “firmly grasp knowledge of specialization, obtain competence of skillfulness, have the ability to work independently, creatively and solve those problems which relate to specialization” (Article 39, Law of Education), avoiding learning passively....

Step by step international standards should be introduced into training programs so that when graduated, trained students can access professional applications of the world.

Training programs with real-life experiences should be implemented at enterprises, introducing into the training programs those of accounting, auditing with virtual realistic models, and digital accounting, auditing.

Secondly, relating to teachers

In order to make intellectual products of high quality for the society, responding to the revolution 4.0, teachers are required to improve their efficiency by themselves. They should enrich knowledge, accessing advanced training programs in the world. Nowadays, the Faculty of Accounting and Auditing has cooperated with international training organizations, such as the Association of Chartered Certified Accountant (ACCA), and The Institute of Chartered Accountants in England and Wales (ICAEW) to introduced an accounting and auditing training program based on international standards. In the program, it is required that each teacher must be good at foreign languages for the purposes of research service, idea exchange, effective access to the world's training programs.

Innovating of teaching methods should be learner-centered, enhancing the activeness and creativeness of students.

Due to the students' language hardships, teachers should modify their teaching methods for Laos students, such as: more contacts and closer relations with greater friendliness so that they can remove the gap, the timidity in communication and increase the activeness in exchanging knowledge with their teachers.

Thirdly, relating to Laos students

Each student, when graduated, will have many chances to get jobs with good qualifications, on condition that they are fully aware of the purposes they learn for and the objectives they wish to achieve.

The first objective lies in achieving a good specialization in a specific area. Learning is intended to obtain knowledge; therefore, it is necessary to develop specialized skills, professional knowledge, enhance initiative and creativeness in learning.

In addition, it is necessary to improve life skills, communicative skills, remove language barriers, take initiative to contact teachers, and discuss those matters which are not clear yet.

The second focuses on having the manners and skills of working independently, and in teams. This is one of the important skills which lead to success in work.

The third is to acquire a good foreign language. In the times 4.0 the good skills in using computers are indispensable.

3. Suggested solutions

Students of accounting and auditing in general and Laos students in particular, when graduated, can work in the positions that are highly demanded in economic sectors, can work for any organization or unit with economic-financial activities. In order to achieve the above objectives, there are several requirements:

Firstly, on the side of *Laos students*, they should definitely realize their learning goals right from the first year of study to graduation. This is an important period to cultivate skills, qualification and professional skills.

During the last semester, students can do internship practices. This is also a period for them to get the most

experiences, learn the most professional skills. Students should seriously take part in order to achieve specific goals, such as successfully implementing the program of internship according to the regulation of the university, developing working skills, enhancing specialized skills in accounting and auditing, and improving the likelihood of integrating into work environments.

It is necessary for them to increase contacts, language study, soft skills, communication skills, problem-solving skills, initiative, creativeness, and enhance scientific research.

Students should equip themselves with knowledge of specialization, not only by means of BA Degree in Economics, but also vocational certificates of international organizations needed for future jobs. At the same time, they should cultivate the skills of using computers, master the soft ware of accounting and auditing that exist in the present time.

Secondly, as for teachers, beside learners' efforts, teachers should cultivate knowledge for themselves to acquire profound knowledge, continuing to update knowledge of the new time.

In addition, teachers should build close, friendly relationship with students, especially Laos students, so that they could avoid feeling inferior about their language barriers, timid in communication, which affects the quality and results of their studies.

Teachers should always assign tasks to students to study at home, do self-study to firmly grasp the contents of the lessons. Teachers should actively check students' homework.

Teachers should create opportunities to organize seminars for students to practice

skills as well as the use of language. Teachers should develop teaching methods, such as simulation of enterprise models for students to do role play, study on the basis of problem-solving...

Thirdly, relating to *the Faculty and the university*

The Faculty of Accounting and Auditing have been increasingly cooperating with international vocational organizations to develop training programs and contents to reach international standards. To this end, the Faculty should:

- Enhance the efficiency of teachers, organize domestic and international seminars to exchange and learn from experience;
- Create every favorable condition for students to access and update themselves on the latest knowledge;
- The university should introduce the training program of realistic accounting-auditing and digital accounting-auditing into the curriculum;

- As for *Laos students*, they should get more care to feel closer and more friendly, and more advice and encouragement as to the time to go to class, study, and participate in extra-curricular activities. At the same time, it is necessary to seriously check their exercises, organize seminars for them to exchange and practice both specialization and language.

4. Conclusion

Knowledge and skills of students of accounting-auditing before graduation are key factors which pave the way for them to embark on the jobs in offices and institutions in the future. These factors are also the intellectual products of the teachers and the reputation of the university. For these reasons, it is extremely important to innovate teaching methods in such an effective way that when students graduate from the university they have both knowledge and skills to meet the work requirements.

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ĐỔI MỚI PHƯƠNG PHÁP GIẢNG DẠY KẾ TOÁN - KIỂM TOÁN HIỆU QUẢ CHO SINH VIÊN LÀO TẠI TRƯỜNG ĐH KINH DOANH VÀ CÔNG NGHỆ HÀ NỘI

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Mỗi năm, Việt Nam đón nhận hàng trăm sinh viên Lào tới học tập và nghiên cứu khoa học. Điều đó càng khẳng định

tình đoàn kết, hữu nghị giữa hai nước. Yêu cầu đặt ra là phải có phương pháp giảng dạy sao cho phù hợp với đối tượng

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học để các sinh viên sau khi ra trường, về nước đáp ứng yêu cầu của các nhà tuyển dụng, cống hiến cho đất nước.

Việc đào tạo sinh viên Lào hiện nay tuy có nhiều thuận lợi như: Được sự quan tâm, tạo điều kiện của hai Nhà nước, sự quan tâm của Nhà Trường, của Khoa về cả vật chất và tinh thần, niềm tâm huyết của các giảng viên, sự nỗ lực của sinh viên... Song khó khăn cũng không ít: đó là rào cản về ngôn ngữ, là chương trình đào tạo còn mang nặng lý thuyết ít thực tế, đối tượng học còn thụ động, là điều kiện học tập xa nhà thiếu tình cảm của các lưu học sinh.

Do đó, chúng ta cần thiết phải đổi mới phương pháp giảng dạy Kế toán – Kiểm toán cho lưu học sinh Lào để đạt hiệu quả cao.

Thứ nhất là về phía sinh viên: cần chủ động, sáng tạo, nắm chắc kiến thức chuyên môn và kỹ năng mềm, cần trao

đổi những khó khăn khi học tập.

Thứ hai về phía giảng viên: phải tự học tập, nghiên cứu để nâng cao trình độ bản thân, thường xuyên đổi mới phương pháp giảng dạy, phát huy tính chủ động của sinh viên, thân thiện hơn với sinh viên.

Thứ ba về phía Khoa và Nhà trường: Cần xây dựng chương trình đào tạo có chất lượng cao, theo hướng mở, chương trình đào tạo phải sát hơn với chế độ, chính sách của nước Lào; đổi mới phương pháp giảng dạy đưa tính thực tế áp dụng vào trường học.

Kiến thức, kỹ năng của sinh viên Kế toán trước khi ra trường là hành trang vững chắc để đảm bảo cho tương lai; do đó cần đổi mới phương pháp giảng dạy có hiệu quả cho sinh viên.

Từ khóa: Kế toán, đào tạo, chất lượng, sinh viên Lào.

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