Academic Impact on Accounting Students in Mexico as a Result of Credit Recognition Stays in Foreign Institutions through an Academic Cooperation Network of HEIs

The COMEC Case

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Introduction

There is no doubt that Academic Cooperation Networks (ACN) have been one of the most effective mechanisms for Curricula Internationalization including its stakeholders: students and professors. All over the world, Educational Institutions and Government bodies from different countries have made joint efforts to promote and encourage joint work of students and professors from different countries. This case study will provide the findings of the evaluation of different academic aspects as a result of academic exchanges with credit recognition of students at the Universidad de Guanajuato (Mexico) in several institutions of Canada and the United States. Academic stays were conducted under the financial support of the North American Mobility Program (NAMP) by the Consortium COMEC. The consortium called for professors from the three countries of North America to work on an ACN in which several projects were established and successfully conducted. This case study will focus on the academic stays of Mexican students including credit recognition and participating in the consortium under direct supervision of academic coordinators in each participating institution. COMEC agreed on, from the beginning of the consortia, a “Course equivalence Table” including a diverse offering of courses and its equivalence in other institutions but also its credit correspondence. Evaluation was conducted on Mexican students and focused on diverse academic aspects including the fact of how those aspects were impacted in a positive or negative manner as a result of the academic stay in foreign countries. Conclusions on this case study will be present-

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ed to provide elements of evaluation to prove if Consortia’s, or ACNs, have really been effective to improve academic development and International Profile of students.

II | Keywords

Academic stays; credit recognition; academic impact; international profile; academic cooperation; evaluation.

III | General Context

A lot has been written and researched regarding the importance of quality assurance in student academics and Higher Education Institution (HEI) professors and how its results are related to giving them opportunities of collaboration in foreign institutions that allow them to obtain an International Academic Profile (IAP) in which they develop the necessary tools to successfully interact in a currently globalized world. HEI professors are a key factor in the internationalization process of our institutions. In her book, “Internationalization of Higher Education in Latin America and the Caribbean (1999), Dr. Jocelyne Gacel states: “Internationalization implies that students, faculty, and administrative staff must obtain new knowledge, skills, and attitudes that enable them to act effectively in an international and multicultural environment. For this, the organization is provided with a set of international activities and programs that are carried out in the academic areas, in other words, an integration of the international aspects in teaching, research, and extension activities, as well as, academic and student mobility. This means to organize classes specifically for foreigners, collaborate in research, study different cultures and social systems, give technical assistance and enhance development.”

For this reason it is important to mention that an IAP is obtained through a series of actions and programs that enhance the student mobility efforts for stays in foreign countries. It also requires the involvement of professors and academic directors to truly accomplish the required level of internationalization needed in every curriculum and it is important that professors speak a second language and have an international vision. Networks offer a very good opportunity to work with colleagues in other countries giving the result of joint focus, use of updated teaching techniques, and impact research. The subject of internationalization is so ample that each of its areas would need its own study. The COMEC Consortium Network is not only focused on promoting stays in foreign countries with curricular validity but also each one of the six participating institutions developed a Finance and Tax class on the three countries of the North America geographical zone: Canada, United States of America, and Mexico. The class was designed to be taught in the six institutions and contribute to the international curriculum of the three countries. The professors of the consortium also participated in the teaching of the class which benefited the student population where the classes were given. Another relevant factor was that in the COMEC Consortium the promotion of student stays were promoted among the six institutions. The following study will focus on student stays with curricular validity of Mexican students in foreign countries.

Internationalization is a set of activities within a range of opportunities and student
mobility is still a fundamental key in the integrated and international education of students. Jane Knight, in her most recent study in collaboration with the World Bank (2005) states: “The labor market mobility and the increase in cultural diversity in communities and workplaces demands that both students and professors have a better understanding and demonstrate better abilities in working and living in a culturally diverse environment.” The previously stated remarks give us sufficient elements to assert that the cultural benefits and professional performance through the obtaining of IAP are with no doubt of utter importance and that internationalization represents an important strategy to positively and effectively respond to the challenges current education faces in a globalized world. Various studies have proven that stays in foreign countries offer important personal and cultural development in students. Stays in foreign countries have created global leaders that interact in their own environments contributing to an intercultural and world understanding.

However, it is important to go into further detail regarding the real and proven impacts on the academic development of students participating in stays in foreign countries. It is essential to recognize that this impact should also be measured in terms of area of knowledge or academic specialization because the many factors that comprise the academic development of a student are influenced by the specialization of that specific subject and many times they face variables that could affect their academic success in the foreign country, such as: how well they speak the foreign language, common or standardized areas of study or concepts without taking into account the country of origin, cultural aspects, etc. An example of this could be a Social Sciences student and an Accounting and Business student both studying in a foreign country. A variable that could offer a comparative advantage for the Accounting and Business student over the Social Sciences student is that he or she can use his/her preexisting knowledge in mathematics and statistics which are the same in both countries and all he or she has to do is apply an analogy of the concepts in a very simple way. On the other hand, the Social Sciences student will have to learn new concepts, as well as, a new culture that will allow him/her to have an explanation of the social phenomena of the foreign country. This does not mean that the academic success of a student in a foreign country is dictated by the area of study. For this question to be answered specific research on this subject would have to be carried out. That is why the following study has been focused on a specific area and will analyze the impact curricular stays have on the academic development of Mexican accounting and business students who have participated in the COMEC consortium.

**IV Hypotheses**

When the question regarding the academic impact of curricular stays of Mexican accounting and business students in foreign countries was approached, a series of issues arose and became detonators for the specific subjects to be researched. Thus, it was decided to establish three hypotheses that would be proven based on a quantitative analysis of obtained academic results (school grade averages) and an analysis
of the qualitative information and perceptions of the participating students through an opinion questionnaire census. The hypotheses were:

**Hypothesis 1**
“Curricular stays of Mexican students in Higher Education Institutions in Canada and the United States of America do not have a significant effect on the final school grade averages”

**Hypothesis 2**
“There are no important barriers within the incorporation processes of classes with validity neither in the curriculum nor in the recognition of its credits”

**Hypothesis 3**
“Mexican students participating in COMEC consider that foreign stays improve their academic development and their possibilities to obtain a better job”

In the elaboration of the questionnaire, to be able to prove the hypothesis of student perception, a series of main questions arose:

4.1 Have the school grade averages of students participating in COMEC improved or declined due to stays in foreign countries?
4.2 Is there sufficient evidence to prove there is an existing correlation between the grade average in the stay and the student’s profile?
4.3 Is a student’s grade average better if he or she participates or does not participate in the consortium?
4.4 Do the classes taken by students during their stay have curricular validity and what has been the fail rate?
4.5 Have there been any obstacles in the recognition of classes taken abroad?
4.6 Are there any delays in the curriculums or comprehensive exams due to stays abroad?
4.7 What has been the effect of stays on student’s studying habits?
4.8 What are the student’s perceptions regarding professors and teaching methods of institutions participating in COMEC?
4.9 What are the students’ perceptions regarding the stays’ effect on their work plans or current professional activities?

**Scope of the Study**

The following study was done with students from the Economic-Administrative Sciences Area of the Faculty of Accounting and Administration of the University of Guanajuato in Mexico. The census was applied to the 11 students who participated in curricular stays through the consortium. The mathematical analysis was focused on determining the effect on school grade averages or Kardex. To determine the student’s perception a personalized interview was carried out to find common elements in the answers of all the interviewees.

It is important to emphasize that this study only includes Mexican students from the University of Guanajuato and does not include any other students of the consortium. In the census only academic aspects were considered; no personal-cultural aspects were included, these should be addressed in a different study. The Mexican professors’ opinions on the participating students of the consortium were not included since it is considered as something to be included in a second stage.
VI | Findings

These were the results after applying the questionnaire to 10 female and 1 male students who participated in the consortium:

6.1 School Grade Averages Analysis

As we can see in Graph 1 all the students show an inconsistent trend in academic results (grades) before and after their stay abroad. This indicates that we do not have sufficient evidence to prove a consistent trend in the selected group. Half of the students showed an increase in school performance in their grades during their stay but the other half showed a decrease in their school grade averages. We can not conclude that the academic stay abroad has a direct effect on the school grade averages of the students. What is important to emphasize is that when the students return from their stay abroad their school performance is similar to what it was before they left. We can infer from this that there is not sufficient evidence to conclude that stays abroad have an effect on school performance positively or negatively.

An important fact to mention is that in the evaluated group there are no students who have failed subjects and still missing a grade, neither before nor after the stay, all the students are regular students in their curricular performance.

Note: the grading scale at University of Guanajuato ranges from 5.0 to 10.0 with a minimum grade of 7.0 to approve the course. The scale for grading is set up by intervals of 0.5 points.

Graph 1.- School grade averages per student
In *Graph 2* the school grade averages of all the students as a group who participated in the consortium were calculated. In the graph we can see that the variations of the students in the different stages show no major difference. It is also interesting to see that the school grade averages of the group show a slight decrease of only 0.07 points and the variation of grades “with” and “without” the stay show only a variation of 0.04% or its equivalent of 0.01 points. With this we can not conclude that there is a negative or positive effect of the stay on the school grade averages of the participating students. In fact, in the grade scale used in the University of Guanajuato the difference is eliminated by using a 0.5 points range based grade scale.

![Graph 2.- School grade averages all students](image)

In *Graph 3* we can see the trends of school grade averages of all the Mexican students who participated in the consortium “before the stay” compared to “during the stay”. Here we can observe that half of the students show a better school grade average before leaving where as the other half show a better school grade average during the stay. Although the gap between both lines is wider on the left side of the graph the variation, once added up to the general school grade average, is minimal.

![Graph 3.- Cumulative school grade average “before” Vs. “after” the stay](image)

Another way of comparing students academic performance is by observing *Graph 4* where the students grade average of the “previous semester to the stay” is compared to the grades of the “semester during the stay”. In the graph we can observe that the grade average is higher in most of the students, however, three of the students show a decrease during their stay. We do not have sufficient evidence to say that students’ performance during the stay is better or worse.

![Graph 4.- School grade average “previous semester” Vs. “during” the stay](image)

When the school grade average trends of all students were analyzed, comparing grade averages “during the stay” vs. grade averages “after the stay” in *Graph 5* we found something similar to what was found in *Graph 4*. Half of the students showed a higher grade average after
returning from their stay whereas the other half of the students showed a slight decrease in their grade averages. When both graphs were analyzed it was observed that in general terms the students who showed an increase in grade average in Graph 4 showed a decrease in grade average in Graph 5 and vice versa.

When both graphs were analyzed it was observed that in general terms the students who showed an increase in grade average in Graph 4 showed a decrease in grade average in Graph 5 and vice versa.

Finally, in Graph 7 the variation in numeric terms of the school grade averages of all students was compared to the overall average of the students including grades gotten “during the stay” vs. the overall average of the students “without including grades from the stay”. The positive and negative variations that came from this comparison fluctuated in a range between +0.05 and -0.06 indicating no significant variation positively or negatively in the final grade average of students participating or not participating in the stay.

### 6.2 Student Census Analysis

The results obtained from the personal interviews done with students who participated in COMEC, collected and grouped according to subject, are the following:

#### 6.2.1 Curricular Validity of Courses

Of a total of 45 classes taken by students dur-
ing their stays abroad, 71% of the courses were officially recognized as part of the students’ curriculum and took the place of classes that originally were to be taken in Mexico. 23% of the total of courses were additional to the students’ curriculum and were an extra to the academic preparation or were foreign language classes. Only 6% of the classes were failed by students and had to be re-taken in Mexico and were passed immediately.

6.2.2 Official Recognition of credits on behalf of the Institution of Origin

In all cases, students declared they had no problem and the recognition process for credits of classes taken abroad was expedite and efficient. There were no classes pending normalization.

6.2.3 Finishing Curriculum on Time

Regarding finishing times of curriculum students had originally planned for before considering a stay abroad, 64% of the students mentioned they had had to take an extra semester. 36% stated they had had no delay and were able to meet their original plan, and only one student mentioned having to take another semester due to language issues.

6.2.4 College Graduation Process

All students stated they have concluded, or are in the process of concluding, their graduation requirements with no problems. In fact, some students stated that their stay abroad had given them additional tools to opt for graduation by excellence or by the general exam known as “CENEVAL”, or by a thesis presentation.

6.2.5 Studying Habits

100% of the interviewees expresses that their capacity for class preparation and interest in school had improved significantly. They mentioned that during their stay they had dedicated more time to reading and had become autodidactic. 82% of the students also stated they had changed their studying methodology and dedicated more time on analysis and less time on memorization of concepts. However, only 36% of the students declared they had become more participative in class. Of the total of interviewed students 45% of them expressed that after the stay had become more punctual in their classes, and the remaining 55% expressed they were punctual before the stay. Only 27% of the interviewees stated they had modified their study focus putting concepts into practice over theory.

6.2.6 Faculty and Teaching Methods

All students stated that the professors of the institutions abroad of the consortium in their majority were punctual and that it is important to improve punctuality among local professors. Furthermore, students expressed that foreign professors dedicate time to class preparation and follow an agenda for the class; whereas local professors tend to improvise as they go along and, in some isolated cases, the full syllabus is not totally covered.

6.2.7 Manner of the Professors

The interviewees indicated that foreign professors, in general, show a respectful and formal manner with students but in some isolated cases perceived segregation. On the other hand, local professors are respectful and have an informal treatment with students which in some seldom cases generated a lack of respect.
6.2.8 Tutoring
The interviewees indicated that foreign professors have a specific schedule for tutoring students and that generally speaking it works efficiently. On the other hand, local professors do not always have a specific schedule to attend students outside of class hours, thus limiting the continuity of the learning process.

6.2.9 Professor-Student Interaction
Students stated that foreign professors maintain good interaction with students but that it is limited. On the other hand, local professors have a very efficient interaction with students, even outside the classroom, which allows a higher degree of trust inside the classroom and in the learning process.

6.2.10 Incorporation of International Students in Class
On this subject students indicated that foreign and local professors are generally open to including international students in their class, however, in both cases it is necessary for the professors to improve their abilities in incorporating international students in the class and academically taking advantage of the presence of them and thus increasing the international context of the class itself.

6.2.11 Class Structure
Students stated that foreign professors follow the text book very closely and have a lot of knowledge on the subject, on the other hand, local professors use larger bibliography enriched with ample training and work experience.

6.2.12 Use of Technology in Teaching
Students stated that foreign professors incorporate various technological tools in teaching in an efficient way. They also expressed that there is an area of opportunity here in training local professors in the use of these didactic tools to take better advantage of them.

6.2.13 Connecting the Class to the Real World
All students stated that professors in both countries stay closely connected to the real world and incorporate their knowledge in the classes taught.

6.2.14 Professional Development of Students
All of the interviewed students stated that due to their stay abroad their job expectations and professional development had improved. All of the students considered that their stay abroad had given them a comparative advantage over other professionals and they shared examples. All of the students who had already finished their educational program expressed that they had successfully gotten a job according to their expectations. 78% of the students expressed that they had clear evidence that they had been selected for their job in great extent because of their stay abroad.

VII Conclusions
The findings from the mathematical review of the school grade averages of the students and the personal interviews with each of the interviewees allowed us to conclude the following results to the hypotheses:
7.1 Hypothesis 1: Confirmed

“There is sufficient evidence in the analyzed information to assert that an academic stay of a Mexican student in Canada or the United States does not cause a significant negative nor positive impact on his/her final school grade average”.

The individual school grade averages of the students do not show any specific trend that would allow us to infer that there is any direct effect on the improvement or decrease in grade averages. The grade averages show no significant improvement or decrease, neither individually nor as a group, “before”, “during” or “after” the stay. This indicates that there is no correlation in the improvement or worsen in the school grade averages due to the stay abroad. Through the test done with the profiles of the three best and three less efficient students it was observed that the results were the same which corroborates the previous conclusion. A final and important confirmation was the comparison of school grade averages “with” and “without” grades from the stay. The results of this comparison were very similar because there was no significant difference found in either of the cases. With that we can conclude that the main benefit of a student who participates in a stay abroad is not in getting better grades but is in his/her academic development through other variables such as cultural, social, and leadership aspects.

7.2 Hypothesis 2: Confirmed

“There is complete evidence to assert that there are no significant barriers in the processes of incorporating classes with validity in the curriculum as well as the recognition of credits”.

This means that curricular stays of students can be done without any setbacks, they allow Mexican students to have continuity in their educational programs and it encourages other students to participate in these types of experiences.

7.3 Hypothesis 3: Confirmed

“There are many different signs and evidence that support the affirmation that academic stays for Mexican students improve their academic development and gives them comparative advantages in the accomplishment of their work goals”.

It has been evident in the personal interviews that stays abroad have greatly benefited students in their academic development. All students in the majority of the cases expressed that they had had no problems in their curriculums or graduation due to participating in the stay. Other aspects mentioned as specific benefits to participating in the stay abroad were: preparing for class, more time dedicated to reading, improved analysis and less memorization, and punctuality in class. Many aspects of the foreign professors were identified as strengths: punctuality, class preparation, a pre-established class agenda was followed, professor availability for tutoring, guide of a text book, and the use of new technology as teaching aids. The areas of opportunity identified were: limited interaction with students in class, seldom cases of segregation, integration of international students in class, and use of larger bibliographies in class. In the case of local professors the strengths identified were: good interaction with students in class, variety in use of bibliography for classes, and close connec-
The identified areas of opportunity were: having a detailed agenda for the class and following it, occasional lack of respect, improvement of tutoring times, and the use of technology for teaching.

On the subject of students’ professional development, all students asserted that their development expectations improved considerably due to the stay and they also had better opportunities in finding a better job. In fact, the great majority stated that their current job had been gotten mainly because they had included their stay in their curriculum vitae.

VIII Future Studies

There is a need for future research on the analysis of the impact on students who participate in COMEC coming from Canada and United States. These results could allow us to determine if there is any correlation between the benefits or problems existing among the institutions in the three countries. Another area of future investigation would be the evaluation regarding the academic impact from the professors’ point of view, professors who have students who come back from a stay abroad. The local professor’s perception could be an additional element of analysis of the benefits and problems students encounter. It would also be very interesting to collate the results of a consortia such as COMEC with evaluation results from other bilateral exchange programs of the same institutions and other institutions of different geographical zones in the world.

References


Appendix

“Participating Institutions of the COMEC Consortium”

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