E

n *Issues In Accounting Education*, Vol. 38, No. 2, May 2023, pp. 1–19, nos hemos encontrado con el artículo [*Integrating Transnational Teaming and International Accounting into a Short-Term Study Abroad Program*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.2308\ISSUES-2021-065), escrito por Colleen M. Boland, Denise Dickins & Corinna Ewelt-Knauer, el cual se lee: “(…) *Consistent with workforce globalization and the increasing importance of individuals’ cultural awareness or quotient (CQ), the Association to Advance Collegiate Schools of Business (AACSB) requires that for an accounting program to be accredited, the curriculum must include learning experiences that (1) address international accounting issues and practices and (2) foster “sensitivity toward and greater understanding and acceptance of cultural differences and global perspectives” (Association to Advance Collegiate Schools of Business (AACSB) 2018, 8).2 Educators have responded to calls by students’ future employers and accreditors by including course modules or entire classes in their curricula that focus on international accounting and auditing standards. These adaptations address the first part of the AACSB’s international requirement. Study abroad can address the second part of the requirement. ―In this paper, we describe a short-term, accounting-related study abroad program (STASA) that addresses the demands of both accounting students’ future employers and accreditors. During the STASA, U.S.-based students work both remotely and colocated with students from another country to complete an international accounting-related project. In doing this, the project both simulates PwC’s (PwC 2017) prediction of short-term teaming assignments and aligns with the conclusions of extant research that transnational teaming among students has positive learning and CQ-related outcomes (Bolen 2014; de Figueiredo and Mauri 2013; Schwald 2012). A detailed description of the STASA is provided that includes design considerations, learning objectives, implementation guidance, and possible grading options. Also included are answers to frequently asked questions (FAQs) about course execution, partnering, and funding*. (…)”. Algo así deberíamos haber pensado y aún concebir en Colombia, porque para graduados y estudiantes de pregrado las normas internacionales no se articulan debidamente con las exigencias nacionales. Posteriormente en el artículo se precisa: “(…) *UWM’s STASA has three learning objectives. Addressing part one of the AACSB’s international experience criterion, the first learning objective is (1) students Will demonstrate an understanding of current international accounting-related issues. Addressing part two of the AACSB’s international experience criterion, the second and third objectives are (2) students will practice communication, critical thinking, and cross-culture issue identification and resolution skills, and (3) students will understand the benefits and challenges of working in international teams.* (…)” ¿Qué consecuencias tiene que se intente redactar normas de aplicación internacional? ¿En cuáles cosas lo nacional puede coincidir con lo internacional? ¿Cómo se resuelven los conflictos de normas en el espacio? Estas y otras preguntas dudosamente se plantean.

*Hernando Bermúdez Gómez*