



## Problems Encountered by International Students in Turkey in Accounting Education and Solution Suggestions: A Qualitative Study

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### Research Article

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### ABSTRACT

This study aims to identify the challenges faced by international students enrolled in accounting courses at İnönü University's Faculty of Economics and Administrative Sciences and to explore potential solutions to these challenges using a qualitative research method.

In a globalized world, the increasing mobility of international students leads to challenges for those from diverse cultural and linguistic backgrounds, especially in technical courses such as accounting. This study highlights the importance of mathematical and language proficiency for foreign students in understanding accounting courses and proposes solutions, such as combining traditional teaching methods with practical applications. The findings contribute to understanding these students' educational needs and developing appropriate teaching strategies. As a result of the data evaluation, the participants emphasized the necessity of having a solid understanding of Mathematics to comprehend the Accounting course. The findings also highlighted the importance of instructors teaching in English using clear and comprehensible language, international students studying in Turkish programs should master the Turkish language before starting their undergraduate education, and it would be beneficial for courses to be taught face-to-face using both classical methods and slides. Additionally, they emphasized the need for more practical training. The other responses of the participants are discussed in the Conclusion and Discussion section.

**Keywords:** Accounting Course, Accounting Education, Learning Difficulties

## Türkiye'deki Uluslararası Öğrencilerin Muhasebe Öğreniminde Karşılaştıkları Problemler ve Çözüm Önerileri; Nitel Bir Çalışma

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### ÖZ

Bu çalışmada, İnönü Üniversitesi İktisadi ve İdari Bilimler Fakültesi'nde öğrenim gören uluslararası öğrencilerin muhasebe dersinde karşılaştıkları problemler ve bu problemlerin çözüm yöntemleri nitel araştırma yöntemi kullanılarak belirlenmeye çalışılmıştır. Araştırmada veri toplama yöntemi olarak görüşme tekniği kullanılmıştır. Küreselleşen dünyada artan uluslararası öğrenci hareketliliği, farklı kültürel ve dilsel geçmişlere sahip öğrencilerin muhasebe gibi teknik derslerde zorlanmalarına neden olmaktadır. Bu araştırma, yabancı öğrencilerin muhasebe dersini anlamada matematik ve dil yeterliliklerinin önemini vurgularken, derslerin hem klasik yöntemle hem de uygulamalı olarak öğretilmesinin faydalı olacağı yönünde çözüm önerileri sunmaktadır. Elde edilen bulgular, bu öğrencilerin eğitim ihtiyaçlarını anlamaya ve uygun eğitim stratejileri geliştirmeye katkı sağlamaktadır. Verilerin değerlendirilmesi sonucu katılımcılar; Muhasebe dersini anlamak için Matematik dersinin bilinmesi gerektiği, İngilizce ders veren öğretim elemanlarının açık ve anlaşılır bir dil kullanmalarının önemli olduğunu, Türkçe öğrenim gören uluslararası öğrencilerin Türkçe diline hakim olmadan lisans eğitimine başlatılmaması gerektiğini, derslerin hem klasik yöntemle hem de slaytta yüz yüze anlatılmasının faydalı olacağını, daha fazla uygulamalı eğitime yer verilmesi gerektiğini belirtmişlerdir. Katılımcıların diğer cevapları sonuç bölümünde tartışılmıştır.

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**Anahtar Kelimeler:** Muhasebe Dersi, Muhasebe Eğitimi, Öğrenme Zorlukları

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## Introduction

Accounting is a discipline that encompasses the processes of recording, classifying, and reporting financial information (Cemalcılar and Erdoğan, 1997: p. 9). Accounting education aims to equip individuals with the knowledge and skills necessary to perform these functions. Educational programs strive to provide students with competencies required by the profession while conveying nationally and internationally recognized scientific and professional standards. These standards offer accounting education a globally accepted framework, enabling graduates to meet international professional expectations (Zaif and Ayanoğlu, 2007: p. 117).

Globalization, which produces new and different networks of relationships, has had multifaceted effects on the world of higher education. In this new order, international higher education allows students to continue their education in a country other than their own (Çelik, 2019: p. 561). The number of international students pursuing education abroad is steadily rising, both worldwide and within our country.

One of the aims of undergraduate programs is to educate students as individuals in all aspects. Universities and academics focus not only on intellectual development and learning but also on topics such as intercultural competence or global learning and development, addressing the moral, social, physical, and spiritual development of students. It is crucial for students to gain a global perspective during their university years. They need to consider living in a world where they meet, work with, and coexist with people from different cultural backgrounds, habits, perspectives, traditions, religious beliefs, and expectations (Braskamp et al., p. 2009: 101).

Individuals who graduate from university in their home countries have the opportunity to work in international companies. They use technology to prepare products and services for customers worldwide, communicate with suppliers, and collaborate on projects with overseas offices. This situation allows new graduates to engage with many international cultures without ever leaving their country. In recent years, some employers in the United States have also been seeking the ability to work in a multicultural environment as a desirable trait in employees. Students can acquire these characteristics through international education. Additionally, having proficiency in a major international language and international experiences will not be sufficient in the future. Individuals who can transfer the knowledge gained abroad may have an advantage in finding a job. In this regard, employers expect their employees to possess the necessary professional and technical knowledge in their field, adaptability to interpersonal and teamwork, the ability to organize in a global context, and a strategic understanding of the industry they are in, along with intercultural experience (Matherly, 2005: p. 9).

Studying abroad is often seen as a defining moment in a young person's life, and such an experience has been found to be beneficial in terms of personal development, intercultural growth, and education. Students who experience studying abroad become more familiar with the various values adopted by different countries and may

develop greater tolerance towards these values (Liu, 2019: p. 307).

It has been observed that individuals who study abroad gain increased awareness of career options upon their return (Hannigan, 2005: p. 13). However, studying abroad is also criticized by some, who argue that contemporary education focuses on consumerism and entrepreneurship, with the intention of keeping top students educated in their own countries and making them citizens of their respective nations (Sharpe, 2015: p. 228).

Individuals studying abroad have certain expectations from this experience for various reasons. These expectations include improving their grade point average, enhancing language learning, increasing intercultural understanding and providing a global context, and boosting employability and career skills (Liu, 2019: p. 307). Additionally, some other benefits of studying abroad can be listed as follows (Curtis and Ledgerwood, 2018: p. 64):

- Studying abroad influences individuals' worldviews, personal development, and cultural interests, and helps them make effective decisions.
- There is a positive change in the individual's attitudes, personal development, and cultural awareness.
- Students can compare their home country with the host country, and these comparisons help broaden their horizons and better understand where they come from.
- Different cultural experiences help students understand the meaning of culture, leading to a positive effect on intercultural development.

Sometimes individuals decide to study abroad on their own, while other times it is due to their parents' requests. One of the most significant reasons for this is the perception that education abroad is of higher quality than in their own country (Laueremann, 2012: p. 197).

In recent years, international student mobility has also been reflected in the numbers. While the number of students studying outside their home country worldwide was 4.3 million in 2013 (OECD, 2013: p. 32), this number exceeded 6.3 million according to 2021 data (YÖK, 2022: p. 8). According to 2023-2024 data, the number of students in Turkey is 336.366. These students come from 227 countries to study. When looking at the numbers of international students studying in Turkey, the top five countries with the most students are: Syrian Arab Republic with 60.750, Republic of Azerbaijan with 40.343, Turkmenistan with 29.126, Islamic Republic of Afghanistan with 9.147, and Federal Republic of Somalia with 8.866 (YÖK, 2024). Among these numbers, it is seen that refugees who came to our country due to the civil war in the Syrian Arab Republic are in the first place.

Identifying the expectations of international students studying in Turkey regarding an easier understanding of the accounting course is crucial for understanding their needs and challenges during their education. By identifying these students' demands and suggestions, it is expected to contribute to a better understanding of the accounting course. This study aims to identify the problems encountered by international students studying in our country in the accounting course and to propose solutions.

When the literature is examined, it is seen that previous studies are generally based on the survey method. However, the qualitative research method was preferred in this study. While it is seen that previous studies focused more on the language skills and cultural differences of the students, this study made it possible to address all the difficulties that the students encountered in understanding the accounting course in detail thanks to the flexibility provided by the qualitative method. The qualitative research method allows the researcher to understand the experiences and opinions of the participants in depth, instead of focusing on pre-structured questions. This approach offers a comprehensive and multi-dimensional perspective in identifying the problems and developing solution suggestions.

International students may have difficulty understanding courses such as accounting, which are full of technical terms, due to having received education in a different language before. The fact that the course is not presented in an understandable language can further complicate the learning process. In addition, the fact that international students try to adapt to different educational systems can make it difficult for them to adapt to the courses. Cultural and economic differences are also among the factors that reinforce these difficulties. Understanding the expectations of international students studying in Turkey regarding the accounting course, determining their needs during the educational process and analyzing the difficulties they encounter are of great importance in this context. This study aims to identify the problems that international students encounter in accounting courses and to offer solutions to these problems. The aim of the implementation of the recommendations is to guide universities and educational policy makers in making accounting courses more effective. For this purpose, a qualitative research method was used to deeply understand the experiences and opinions of students.

## Literature Review

In his study, Bhattacharyya (2010) conducted a semi-structured survey with 20 Chinese students studying in Australia. Based on the study's results, the author suggested several solutions for addressing these students' issues: organizing workshops and discussions to identify and address cultural, language, and educational topics and needs; ensuring that each student feels confident and receives care; progressing slowly in classes to ensure students understand the concepts; making extensive use of whiteboards and slides in lessons; providing lecture notes to students before classes; forming study groups; making greater efforts to understand the students' culture and learning approaches; and meeting with the students at least once a week in an educational session.

Jackling et al. (2012) employed the Accounting Attitude Scale (AAS) to examine differences in perceptions of the accounting profession between Australian and

international students. The results indicated that both groups generally held positive attitudes toward the accounting profession. However, significant differences were identified between their levels of interest in accounting and their overall attitudes toward the profession.

Daly and colleagues (2015) conducted a study to improve the accounting curriculum at a university in Australia. In the study, groups were formed to develop intercultural skills among domestic and international students. At the end of the term, a survey was administered, and the survey results compared students who received similar accounting education with the experimental group. As a result, it was found that the groups formed for experimental purposes achieved a higher level of mutual cultural learning compared to other students.

Modise et al. (2021) examined the effects of language policies on education in South Africa, highlighting the existence of eleven official languages in the country. The researchers investigated how using English as the language of instruction influenced the academic performance of tenth-grade accounting students in South Africa's Free State region. The study emphasized that students with limited English proficiency experienced negative academic outcomes and advocated for bilingual education—combining native language and English instruction—as a means to improve their achievement.

Wang et al. (2021) explored the relationships between English language proficiency, accounting knowledge, and academic performance among international accounting students participating in a transnational education program in China. The study analyzed the academic records of 104 accounting students using the Pearson correlation test. The findings revealed a significant relationship between English language proficiency and academic achievement, concluding that both language proficiency and prior knowledge in accounting positively affected students' performance.

In his study, Fidan (2022) conducted a survey to measure the perceptions of international students at Bilecik Şeyh Edebali University's Faculty of Economics and Administrative Sciences regarding the General Accounting course. The study found no statistical difference in the perceptions of the General Accounting course concerning the students' departments and ages. However, some statistical differences were identified based on grade level, gender, nationality, and the letter grades received. It was also noted that most students believed that the General Accounting course should not be delivered through distance education and that they had good communication with the course instructors.

In their study, Umar and Olowo (2023) conducted interviews with faculty members at Malaysian universities to identify the challenges faced by Asian students in accounting courses. The study found that Asian students struggled to understand accounting concepts due to their limited vocabulary. Additionally, their insufficient proficiency in international languages hindered interaction with faculty members, thereby impeding active learning. As a result, these students focused more on rote memorization for exams rather than understanding the theoretical aspects of accounting.

Refai (2023) investigated the impact of language difficulties on accounting education in the S1 Accounting Program at Universitas Muhammadiyah Metro. The research proposed developing specialized materials to address language learning challenges and improve academic success in accounting courses. Furthermore, it emphasized that collaboration between language and accounting instructors could enhance student outcomes and contribute to producing graduates aligned with business world demands.

## Methodology

Social sciences aim to develop innovative methods to understand the changing nature of social realities. Social scientists argue that it is necessary to explore the meanings of people's lives and systematically analyze the critical dimensions of social issues. However, even the most optimistic scientist acknowledges that they can only access information available at the time of the research or up to that point. While it may not be possible to fully understand all aspects of the research, it is the duty of every researcher to approach each study with as much impartiality, ethical responsibility, and diligence as possible (Jackson, 2007: p. 22).

Qualitative research involves carefully using and collecting various empirical materials (such as case studies, personal experiences, introspections, life stories, interviews, observations, historical data, and interactional and visual texts) to understand the routines and problematic moments in individuals' lives. These materials provide a deep understanding of people's experiences and the meanings they attach to those experiences (Aspers and Corte, 2019: p. 142). While standardized methods require a definitive understanding of the research topic in designing data collection tools (such as surveys), qualitative research is more open to innovations and seemingly unknown elements that may emerge in the studied phenomenon (Flick et al., 2004: p. 5). Quantitative research not only seeks numerical expressions but also aims to explain the events themselves. The quantitative research method allows participants the freedom to express their own opinions and thoughts. Pre-prepared questions may not be sufficient to understand an event and develop solutions. The same problem may require further research to solve. Qualitative research, by removing these problems, focuses on finding the right answer rather than finding the right question (Sofaer, 1999: p. 1102-1103). In this context, this research aims to understand people's behaviors and experiences using qualitative research methods.

## Research Design

In this study, the case study design, one of the qualitative research methods, was used. In Turkish, "case study" is referred to as "durum incelemesi" and is a qualitative research method used to obtain in-depth and detailed information about a specific topic, event, individual, or group. This method focuses on understanding the context and complexity of the

phenomenon being studied, often concentrating on real-life situations. Case studies provide detailed examination and analysis of a particular event, process, or individual (Heale and Twycross, 2018: p. 7). In this study, the case study design was used to investigate the problems encountered by undergraduate students studying accounting at Malatya İnönü University.

## Study Group

The participants of the study were selected from undergraduate students taking accounting courses at Malatya İnönü University using the snowball sampling method. Face-to-face interviews were conducted with nine participants for the purpose of the study. Snowball sampling is a method frequently used in observational research, especially when it is difficult to find participants. It relies on the process where, after the first participant is identified, new participants are found through this initial participant. The term "snowball" is used to describe a growing mass that starts from a small point and expands as it rolls (Yağar and Dökme, 2018: p. 5).

## Data Collection

The data for the study were obtained through face-to-face interviews with the participants. The interviews were conducted in study rooms at the dormitories where the participants resided. The interviews were recorded, and participant confirmation was obtained at the end of each interview.

## Validity and Reliability

In qualitative research, the applicability of the findings to other contexts, environments, or groups is considered. To ensure reliability and validity, the researcher presents different perspectives, provides explanations to support the findings, obtains confirmations for the participants' views after the interviews, ensures that the participants' perspectives are presented openly and accurately, and the researcher should be open and transparent in interpreting the data (Noble and Smith, 2015: p. 3-4).

The study's questions were sent to two experts in the field, and their opinions were obtained. Based on the feedback from the experts, the questions were revised. During the face-to-face interviews, the participants' views were recorded, and confirmations were obtained at the end of the interviews. The validity and reliability of the study were ensured by sharing the participants' views with direct quotes within the study.

## Ethical Considerations

The ethical approval for the study was obtained from the Social and Human Sciences Research Ethics Committee of Malatya Turgut Özal University with the decision dated 26/06/2024 and numbered 2024/26-7. Following ethical guidelines, each participant was assigned a code in the format of Y1, Y2, Y3, and so on.

## Analysis and Results

In the study, demographic questions were first asked to the participants, followed by questions relevant to the study's purpose. The responses were recorded and analyzed. According to the advisory decision of the Council of Higher Education, 30% of the courses in universities can be given through distance education (YÖK, Art. 6-b). Some of the courses in the university where the study was conducted are given through distance education. It is understood from the statements given by the participants that the courses given through distance education are given synchronously or asynchronously.

### Demographic Questions

Among the participants, four are male and five are female. The participants' ages are as follows: one participant is 21 years old, three are 22 years old, and five are 23 years old. The participants come from the following countries: four are from Somalia, two from Equatorial Guinea, two from Syria, and one from Indonesia. Their native languages are as follows: four speak Somali, two speak Arabic, two speak Spanish, and one speaks Indonesian. When asked about the languages they speak, three participants responded Somali, English, Turkish, and Arabic; two participants responded Spanish, English, French, Turkish, and the traditional language Ndowne; two participants responded Arabic, English, and Turkish; one participant responded Arabic, English, and Turkish; and one participant responded Indonesian, English, and Turkish. Therefore, it was determined that each participant speaks at least three languages.

Regarding the duration of their stay in Turkey, one participant has been in Turkey for approximately ten years, one for approximately eight years, three for approximately five years, two for approximately three years, one for two and a half years, and one for two years.

Seven participants stated that they learned Turkish through preparatory courses at school. One of the other two participants took a preparatory course in high school, while participant Y4 stated, "I learned Turkish when I started high school. I didn't take a preparatory course; it was difficult at first, but it turned out better this way".

Three participants are studying International Trade and Business, two are studying Economics, two are studying Business Administration, and two are studying Finance.

When asked how they sustain themselves financially in Turkey, the participants provided the following responses: Y1: "My father sends money, and I also receive a scholarship from the dormitory where I stay". Y2: "My uncle supports me". Y3: "My father passed away. My aunt supports me, and I also receive a scholarship from the dormitory". Y4: "My family lives here. My father is a car mechanic, and I also receive a scholarship from Turkey". Y5: "My parents are teachers, and they send money". Y6: "My father sends

money". Y7: "My father provides for me. I also receive a DAFI<sup>1</sup> (scholarship for foreigners)". Y8: "My father sends money. I work at the Indonesian embassy in Ankara. Currently, I work part-time remotely, just helping out, and I earn very little". Y9: "My father sends money".

It was noted that many students rely on financial support from their family members, and some also benefit from various scholarship opportunities available in Turkey.

### Participants' Reasons for Choosing Their Field of Study

Regarding the reasons for choosing their field of study, seven participants indicated that they selected their program based on the results of the Foreign Student Examination (YÖS<sup>2</sup>) in Turkey. Y1 stated, "I chose this program to get a good diploma". Y2 mentioned, "I took the YÖS exam along with many other countries, but I was accepted in Turkey, so I came here. Initially, I wanted to study a program related to computers, but since my score wasn't high enough, I chose this program instead".

### Participants' Reasons for Choosing Turkey for Education

Participants generally cited Turkey's status as a Muslim country as a primary reason for choosing it for their education. Their views on this matter are as follows:

Y1: "Because it's a Muslim country and the easiest way was Turkey. I tried other countries, but it didn't work out". Y2: "It was a country close to us religiously, and I wanted to study in Turkey. For these reasons, I chose Turkey". Y3: "I wanted to study in a different country. I could have studied in my own country. It was also a country close to us religiously. I had friends here before, so I chose it too". Y4 and Y7 expressed similar reasons: Y4: "We had to migrate because of the war. We stayed here because we are close both religiously and culturally". Y7: "We had to come to Turkey due to the war". Y5 and Y6: "I had friends here before, so I chose it too". Other participants' views were: Y8: "The education is good and very cheap. Life is also cheap. And it is also close to us religiously". Y9: "I studied at a Turkish Maarif school in Somalia in high school. After that, coming to Turkey was very easy. And it is a Muslim country."

### Participants' Views on Speaking and Understanding Turkish

It is desirable for students studying in a foreign country to not face language problems. Sometimes courses are taught in the language of that country, while other times, they may be taught in widely used international languages. Students' proficiency in the language of instruction will also affect their success in courses. In this study, some participants stated that they were studying in English, while others mentioned that they were studying in Turkish. All participants except one stated that they had taken Turkish preparatory courses. On this topic:

<sup>1</sup> United Nations High Commissioner for Refugees (UNHCR) Albert Einstein German Academic Refugee Initiative Fund. This fund provides scholarships to refugees at public universities in Turkey.

<sup>2</sup> Foreign student exam.

Y1, Y2, and Y3 used similar statements: *"I didn't find it difficult to learn. It was easy because we had two semesters of language education"*. Other positive participant views included: Y3: *"No, I didn't have difficulty learning it. It was easy because we had two semesters of language education"*. Y4: *"I struggled at first when I started in high school. There was no need for preparatory courses, but it was better this way; I learned more easily"*. Y5: *"We received language education for two semesters. I had difficulty at first, but now I don't"*. Y7: *"No, I didn't have difficulty learning it. We had language education. I took one semester of preparatory courses in high school"*. Y6 and Y8, despite receiving preparatory education, expressed their difficulties as follows: Y6: *"Even though we had two semesters of language education, I sometimes have a bit of difficulty"*. Y8: *"Even though I took language preparatory courses at the university, I still have difficulty. My native language and Turkish are very different; I have problems speaking, but no issues with reading or writing"*. Y9: who had previously received Turkish education in his country: *"In Somalia, we had Turkish lessons at Maarif, but it wasn't enough to learn. We saw the same things and weren't that curious. There were too many courses. The courses there were in English. We started from scratch with preparatory courses in Turkey. After coming to Turkey, I had more difficulty at first. It's better now."*

#### Participants' Views on the Impact of Cultural and Economic Differences on Understanding Courses

Cultural differences can influence students' education and social integration in various ways. Students from different educational systems may find it challenging to adapt to a new system. Language barriers can hinder both communication and students' success in courses. Additionally, cultural differences may negatively affect students' classroom interactions and participation in activities like group work. Economic differences similarly impact students' educational experiences significantly. Access to financial resources can directly affect students' access to educational materials and technology, thereby influencing their academic success.

Participants Y1, Y2, Y3, Y5, Y6, and Y9 stated that cultural and economic differences did not affect their success in courses. Y8 mentioned, *"It doesn't affect me. Education and those things are different. But because my father is a civil servant, I feel obligated to work. I need to be successful"*. Participants with differing views, Y4 and Y7, shared the following:

Y4: *"It affects me socially, but not academically. I'm more interested in management rather than accounting. Although a manager should know accounting, I'm more interested in management, and I'm already successful in accounting courses"*. Y7: *"It affects me negatively; I feel like a foreigner psychologically. But I still want to succeed and help my family."*

#### Participants' Views on the Understanding of Their Questions by the Responsible Parties

It is crucial for students' questions during or after class to be understood correctly so that they can grasp the subject matter thoroughly and for their learning process to progress effectively. Misunderstanding students' questions or the students misunderstanding the answers they receive can

adversely affect their educational experience. On the other hand, proper understanding can increase students' motivation.

The participants in the study indicated that their questions were understood by the responsible parties (instructors, friends, and others) and that they did not face any issues in this regard.

#### Participants' Views on the Relationship Between Accounting and Mathematics Courses

Mathematics education imparts critical skills in reasoning, critical thinking, establishing relationships between events, making predictions, communication, and problem-solving in an increasingly complex world (Karadeniz and Kelleci, 2015: p. 3). The discipline of accounting relies heavily on solid foundations in analytical and numerical competencies. Accounting, which involves the processes of recording, classifying, and reporting financial data, depends significantly on mathematical calculations to ensure the accuracy of these processes. Mathematics plays a crucial role in the preparation of financial statements and ensuring the accuracy of financial information. Accountants use mathematical formulas and calculations in analyzing financial data, preparing budgets, calculating costs, and evaluating financial performance. Therefore, mathematical skills are indispensable for the effective and reliable conduct of accounting. In this context, there is a close relationship between accounting and mathematics. Regarding this topic:

Participants Y1, Y2, and Y8 gave similar responses: *"The mathematics I know is enough to understand accounting"*. Y3: *"My math skills aren't good, so understanding this course is challenging"*. Y4: *"My math is good, but mathematical knowledge is also necessary to understand accounting courses"*. Y5: *"My math is good, so I don't have any problems with accounting courses"*. Y7: *"I'm successful in math courses. I believe this success reflects in my accounting course. I do well in other courses as well, especially those involving numbers rather than verbal skills"*. Y9: *"I'm not very good at math. I still have deficiencies. I think this also affects my accounting course"*. Y6, differing from the other participants: *"My math isn't very good, but I don't need to know a lot of math for accounting"*.

#### Participants' Views on the Understanding of Accounting Courses Taught by the Instructor

Among the participants, three are taking their courses in English, while six are taking them in Turkish. The participants taking courses in English had one year of English preparatory education, and those taking courses in Turkish had one year of Turkish preparatory education. Participants studying in a language other than their native language may encounter communication problems in the courses. These problems can sometimes arise from the instructor or from the students' insufficient language proficiency.

The participants' views on whether they understood the accounting courses taught by the instructor are as follows:

Y1: *"It was a bit of a difficult course, but you can do it if you study"*. Y2: *"In the first semester, the classes were face-to-face, and I had no problem understanding the*

topics. In the second semester, instead of live classes, the teacher uploads videos. We can't ask questions. We can't ask about things we don't understand. For this reason, we can't understand the course. The course needs to be conducted face-to-face for better understanding. The exams are face-to-face, and because there are calculations, the time is not enough". Y3: "I actually understand the courses. But because I didn't use a calculator, I failed the accounting course. I mentioned earlier that my math skills are poor". Y4: "It's difficult to understand because the course itself is hard. But it becomes manageable with studying". Y5: "Yes, sometimes I struggle because the Turkish we learned is not the same as the Turkish used in the course. The Turkish in the course is a bit harder to understand". Y6: "Sometimes I struggle, but I review it at home. Sometimes I don't understand the topic because I don't understand some of the words used in the course. Sometimes I ask questions, but I can't always ask". Y7: "I understand, I don't have a problem". Y8: "I struggled with understanding concepts like balance sheets. There are no problems with other parts". Y9: "I had difficulty understanding the instructor in the first year. My foreign language was not sufficient for understanding. Now that my language skills have improved, I understand better. By the way, I am retaking the accounting course".

### Participants' Views on Understanding the Instructor's Speech in Class

International students' lack of proficiency in the language of instruction or the instructor's ineffective use of this language can hinder the course's desired effectiveness. This situation can make it difficult for students to understand the course content and actively participate. Factors such as the complexity of the language used by the instructor, the speaking pace, and accent can significantly affect students' comprehension levels.

Y1, who is taking courses in English, shared their views on understanding the instructor's language: "My English and Turkish are good, so I understand the course. There are both Turkish and foreign students in the class. Sometimes the instructor explains in Turkish because there are Turkish students, and then switches to English when the foreign students don't understand. However, sometimes even when the instructor explains in English, the topic may not be clear. Sometimes I understand the instructor's Turkish but not the English". Y2, another participant studying in English, stated, "I understand the instructor's speech in the class". Meanwhile, Y3, also studying in English, said, "The course is supposed to be in English, but the instructor explains half in Turkish and half in English, which makes it difficult for me to understand".

The views of the participants taking courses in Turkish were as follows: Y4: "Since the program is in Turkish, I don't have difficulty understanding". Y5: "The instructors are aware that there is a foreign student following their courses, but they teach as if all students are Turkish. So, I don't understand; I don't know the meanings of some

words, which makes it hard to grasp the topic". Y6: "I struggle to understand the course because I don't know the concepts used by the instructors".

The other three participants expressed that they had no problem understanding the instructor's speech.

### Participants' Views on the Teaching Method of the Course

The teaching method of a course is among the factors that can influence student success. An efficient teaching method helps students better understand the course content, increases their interest in learning, and allows for a deeper comprehension of the subjects. Student-centered teaching approaches, active learning strategies, and interactive course materials can enhance student engagement and motivation. Additionally, employing various teaching techniques can cater to different learning styles, helping each student reach their full potential.

The participants' views on the teaching method of the course are as follows:

Y1: "The teaching method affects our understanding of the course. Theoretical topics should be taught with slides, and practical exercises should be demonstrated on the board". Y2: "Theoretical topics should be taught with slides, and practical exercises should be demonstrated on the board. The course should be face-to-face; whether it's taught with slides or on the board is not important, as long as we can ask questions. Mathematics and accounting courses shouldn't be online; they need to be conducted face-to-face". Y3: "I fail in exams because the instructor doesn't ask questions similar to the examples discussed in class. I prefer the course to be taught using slides because the instructor makes abbreviations on the board, and we miss them. I don't rely solely on the instructor's explanations; I have my own materials as well". Y5: "The instructor uses a traditional method, and I prefer that too. The instructor writes on the board while explaining, and I can listen and write at the same time". Y6: "I prefer the course to be taught in a traditional manner. I understand better this way and can take notes". Y7: "I prefer the instructor to teach the course by writing on the board and interacting with the students. I find it difficult to learn if it's taught with slides". Y8: "I think it would be beneficial if the course is taught both traditionally and with slides. The theoretical part should be taught with slides, and the practical exercises should be done on the board because I need to read to understand". Y9: "Both methods should be used; the theoretical part should be taught with slides, and the practical exercises should be done on the board because I need to read to understand".

Most students suggested that it would be beneficial for the course to be taught using both slides and traditional methods. They emphasized that theoretical topics should be presented with slides, while practical exercises should be demonstrated on the board. Participant Y2 particularly emphasized the importance of conducting the courses face-to-face.

### Participants' Views on Preparation for the Accounting Course Before Attending

Preparations made before class help students become familiar with the fundamental concepts of the course and learn the topics more deeply. This increases active participation during the class and enhances students' abilities to ask questions, participate in discussions, and solve problems. Students who come prepared can understand the course material more quickly and contribute more to class interactions. In accounting courses, being familiar with accounting terms and concepts beforehand can contribute to students' success in both the class and exams.

Participants Y8 and Y9 stated, *"I don't do any review before or after the class"*. Other participants shared the following views: Y1: *"I didn't review before the class, but I did review the topics after class. Foreign students study more consciously"*. Y2: *"I look at the material after class, but not much. I don't review before the class either. Since the classes are online and taught via videos, preparing for the class doesn't make much sense. The instructor can't ask us questions, and we can't ask the instructor either"*. Y3: *"If it involves math, I don't look at it at all"*. Y4: *"I think you can't pass without reviewing, so I look at the material after class"*. Y5: *"I review both after the class and before coming to the class"*. Y6: *"I don't review before the class, but I do after the class"*. Y7: *"I didn't review regularly; I only studied before the exams"*.

### Participants' Views on Being Successful in the Accounting Course

Gathering students' views on academic success is a valuable source of information. These insights can help tailor course content and teaching methods to meet student expectations. Additionally, strategies for overcoming challenges encountered in the course may be more effective when proposed by those who have experienced the problems firsthand.

The participants' thoughts on what students should do to succeed in the accounting course are as follows:

Y1: *"They should review the material until they understand it, and if they don't understand a topic, they shouldn't delay trying to comprehend it. They can look it up on YouTube or ask the teacher. They can also ask their friends who understand the topic"*. Y2: *"They should spend more time studying for this course. They need to study after class. They can use YouTube or other resources"*. Y3: *"They need to have a good foundation in mathematics"*. Y4: *"In my opinion, students have a bias against the accounting course. If they fail in the first semester, they think they will fail again in the second semester, so they don't study. They need to study throughout the semester to pass the course"*. Y5: *"I think it's essential to understand the topics well. I follow the lessons on YouTube because of the language barrier"*. Y6: *"They need to study more than for other courses. They should study every day. They can ask their teachers and friends about topics they don't*

*understand"*. Y7: *"They should try to understand the course during the class. If they don't understand, they should check the same topic on YouTube. If they still don't understand, I think the issue might be with the student or their inadequate language skills. They can also ask their friends"*. Y8: *"They should learn Turkish well and solve lots of examples. They should ask the teacher about topics they don't understand"*. Y9: *"They should study hard, do research, and use other resources. They should learn the language very well. The language is very important"*.

### Participants' Expectations from Instructors for Success in Accounting Courses

International students who do not receive education in their native language often have specific expectations from their instructors to succeed in courses. Meeting these expectations can positively impact students' academic success, while failure to meet them can negatively affect their performance.

The participants' views on this topic are as follows: Y1: *"The topic should be explained entirely in English. It can also be explained in Turkish; I understand that too, but the English explanation needs to be as clear as the Turkish"*. Y2: *"They should teach the course face-to-face. After class, we should be able to find them and ask questions"*. Y3: *"They should ask questions similar to the examples given in class. They should increase the number of examples"*. Y4: *"The topics are important and should be explained in detail. All topics are important and should not be explained superficially but with detailed examples. More examples are needed. It is difficult at first"*. Y5: *"They need to ensure the topic is fully understood. I can't understand the topic because I am a foreigner"*. Y6: *"The instructor should identify and re-explain the topics that are not understood"*. Y7: *"There shouldn't be slides; they should increase the number of examples and solve different examples. They should give examples related to the interactions between accounts"*. Y8: *"The instructor should be approachable and not just come in, teach the class, and leave. They should interact with the students and solve many examples. They should use both slides and the board in the classes"*. Y9: *"If a student doesn't understand, the instructor should ask them and explain the topic again with a different example"*.

### Participants' Views on the Class Duration

It is essential to plan the topics covered each week in alignment with the class hours. For classes to be pedagogically effective, the content and pace for each class hour must be appropriately balanced. The speed at which topics are covered should be manageable and maintained consistently across all sessions. Additionally, the class duration should be planned in a way that encourages student participation (Dizman, 2018: p. 85).

Participants Y1, Y2, Y6, Y8, and Y9 stated that the current class hours are sufficient. The other participants' views are as follows:



Y3: "I would prefer a schedule that allows for solving more examples. It would be better if we had one day for theory and another for practice. There is no point in increasing class hours after covering the same material". Y4: "I think it's sufficient, but more examples should be solved for important topics to ensure better understanding". Y5: "I think it's sufficient, but additional classes can be offered for those who do not understand". Y7: "The time and number of examples were sufficient for me, but for students who do not understand, the number of examples could be increased. An additional hour could be added for this purpose".

### Participants' Views on How They Prepare for the Accounting Course Exam

Due to individual characteristics, each student may prepare for exams differently. Students may possess various study skills, which relate to their abilities, motivation, and efficient use of time. There is a positive relationship between students' study habits, skills, and academic success (Bay et al., 2005: p. 95).

The participants' views on studying for the accounting course are as follows:

Y1: "Sometimes I study with friends. I look at my notes and my friends' notes. When there are topics I don't understand, I check YouTube. I also sometimes look at past exam questions if I can find them, to get an idea of what might be on the exam". Y2: "I study with friends. When we don't understand something, we used to ask the teacher in the first semester, but we couldn't do that in the second semester because the classes were online". Y3: "I studied the first time I took the course, but after failing, I stopped because I felt I wouldn't understand anyway. I study from my own notes. I also tried watching videos on YouTube, even in my own language and in English. I actually understood, but the teacher doesn't accept it if the numbers are incorrect. I tried looking at past exam questions, but they were in Turkish, so I had difficulty understanding them; it wasn't useful. It would have been more helpful if they were in English". Y4: "I use my own notes. Some teachers provide their notes, and I study from those. Teachers should share their notes. It's challenging for me to listen and take notes at the same time. It would be better if notes were provided. I also sometimes use YouTube, which helps me". Y5: "I study from the notes provided by the teacher, YouTube, and my notes. In the first semester, I found past exam questions and studied them, but none of them appeared in the exam, so I stopped looking at them". Y6: "I use my class notes, the textbook, and YouTube. Sometimes I also get notes from friends because mine are incomplete". Y7: "I study from my notes. I look at and solve example questions from the internet before the exam. If needed, I get help from friends and provide help to them. I haven't watched videos in my own language to avoid confusion". Y8: "Teachers provide the topics that will be covered in the exam, and I study those. I study from my notes. I check questions from the TÜRMOB website. They're not the same, but they're similar. I don't

use YouTube. I get help from my Turkish friends". Y9: "I prepare for the exam using my notes and notes shared in friend groups. I research topics I don't understand on Google. I do my research in English because my English is better".

### Participants' Attitudes Toward the Accounting Course

Attitude is an acquired internal state that shapes an individual's behavior toward various objects, people, events, and situations. This internal state results from the combination of affective, cognitive, and behavioral components aligned with the individual's evaluation, knowledge, and inclinations toward the attitude object (Karadeniz and Kelleci, 2015: p. 3). Students' perceptions of the accounting course can significantly impact their success in the subject.

The participants' attitudes toward the accounting course are as follows:

Y1: "I had some prejudices at first because they said it was a difficult course. But after taking the course, I see it as a normal class". Y2: "I see it as a normal class. They said it was a hard course, so I had some prejudices, but after taking it, I found it to be a regular class. Students in the third year had said it was hard, but I didn't find it that difficult". Y3: "I don't like the course because I don't like math, and I don't like this either. I didn't have any prejudices before taking the course, but I didn't understand it because my math is weak, so I don't like it". Y4: "I don't really like it; I'm studying because it's compulsory. I didn't have any prejudices against the course before taking it. But I did develop some after taking it. The course itself is difficult. However, I think the instructors teaching the course have sufficient knowledge". Y5: "I like the course when I understand it, but I hate it when I don't. I had some prejudices before taking the course. Former students spoke negatively about the course instructor, so I had some prejudices against them as well". Y6: "I already had prejudices against the accounting course before taking it. I generally like the course, but I don't when I don't understand it". Y7: "I like it because it's quantitative". Y8: "I liked it at first, but now I don't. I liked General Accounting, but after taking Financial Statements and Inventory Balance courses, I didn't like them. They're very difficult courses. My language skills are not enough to understand". Y9: "I neither like nor dislike it. I don't like it much because my math isn't very good".

### Participants' Views on Topics They Found Difficult to Understand in the Accounting Course

Understanding accounting requires knowledge of accounting concepts and principles, as well as the logic behind accounting entries. The participants' views on the challenging aspects of the course are as follows:

Y1: "I had difficulty creating financial statements". Y2: "I struggle with fill-in-the-blank questions in exams. It would be better if there were multiple-choice questions. In fill-in-the-blank questions, I find it hard to figure out which

word to use". Y3: "There's math involved in general". Y4: "Creating financial statements and journal entries were challenging for me". Y5: "I don't understand the logic. I get confused about which account should be debited and which should be credited". Y6: "Sometimes I have trouble understanding the logic. I get confused about whether to debit or credit the accounts". Y7: "There wasn't anything difficult; I understood everything comfortably". Y8: "Analyzing financial statements, inventory balance courses, and ledger entries were difficult for me". Y9: "I was confused about where to place debit and credit accounts. I couldn't understand how to create a balance sheet".

According to the participants, the challenging aspects of the accounting courses include understanding the logic behind accounting, the operation of debit and credit accounts, how to make accounting entries, and how to create financial statements.

### Participants' Expectations from Educational Institutions for Better Understanding of the Accounting Course

Curriculum design includes mandatory and elective courses aimed at imparting field-specific and professional competencies. The rationale for offering programs and achieving competencies is developed by evaluating external stakeholders' views. When creating a curriculum, determining the course content is one of the most challenging and focused areas for educators. Discussions on the content to be included in the program, the topics to be covered, and the resources available to students require significant time (Curriculum Development, 2024).

The participants' views on their expectations from educational institutions for better understanding accounting courses are as follows:

Y1: "There should be more practical training. If the exam questions were 50% theoretical and 50% practical, it would be better". Y2: "Courses like accounting and math should be conducted face-to-face. Exams should be administered by the course instructors, and we should be able to reach them when we have questions. It would be helpful to include practical training". Y3: "Students should be provided with enough math knowledge to use in the course". Y4: "Since this is our first time encountering such a course, the curriculum should be arranged to allow for repetition". Y5: "For students who do not understand, a separate group should be formed where the course is taught again. If the exam questions were 50% theoretical and 50% practical, it would be better". Y6: "It would be better if we could see this course practically". Y7: "First, they should teach the language adequately to the students. They shouldn't pass those who haven't learned it from preparatory courses, because once they pass, they don't understand the courses and fail. They should increase the practical applications in the course. If the instructors' attitudes toward foreign students are positive and they encourage us to ask questions, it gives us confidence, and we are not afraid to ask questions. They should continue this approach". Y8: "They shouldn't allow

students to take courses without sufficient knowledge of Turkish. They shouldn't pass students from preparatory courses. They should offer the option of instruction in different languages according to the student's preference. For example, if I could take this course in English, I would be more successful because my English is very good". Y9: "If the course instructor knows multiple languages, they could provide examples in English for students who do not understand Turkish".

### Discussion and Conclusion

With globalization, international education has seen a rapid rise. In recent years, there has been an increase in the number of international students in Turkey as well. Identifying the problems faced by international students in their education and proposing solutions is considered to contribute to improving the quality of education.

This study aimed to identify the challenges faced by international students studying accounting at İnönü University and to offer solutions to these challenges.

Regarding the demographic characteristics of the participants, four were from Somalia, two from Equatorial Guinea, two from the Syrian Arab Republic, and one from Indonesia. The age range of the participants was between 21 and 23 years. Except for one participant who had visited Turkey before, the other eight participants had not been in Turkey prior to their studies.

The participants mentioned that their reasons for choosing Turkey for their studies included the religious similarity to their home country, the desire to study in a different country, their scores being sufficient to study in Turkey, and the lower cost of living compared to other countries.

Among the participants, three are studying International Trade and Business, two Economics, two Business Administration, and two Finance. Except for one participant, all reported having taken Turkish preparatory courses. Most participants, except for Y6 and Y8, did not have difficulty speaking and understanding Turkish.

While most participants believed that having different cultural and economic backgrounds did not affect their academic performance, Y7 mentioned that it affected them, and Y4 said it only affected their social life. The other participants stated that cultural and economic differences did not impact their success in the courses.

All participants except Y6 acknowledged a close relationship between accounting and mathematics.

According to the participants, students who are proficient in the language of instruction and mathematics do not struggle in accounting courses, while those lacking these competencies do. Additionally, Y2 mentioned that taking the course online and the inability to communicate with the instructor made it difficult to understand the material.

The participants suggested that instructors use clearer and more understandable language, considering the language proficiency of international students. They also recommended supporting lectures with visual and written materials, which could positively impact the learning process.

About half of the participants stated that they review the topics before and after the class, while the other half did not follow this study method.

For success in the course, participants emphasized the importance of mastering the language of instruction and making efforts to understand the topics from different resources.

Students expressed that instructors should use clear and understandable language, solve more examples, conduct face-to-face classes, engage with students, offer practical lessons, consider cultural differences, and cater to individual student needs to positively influence their performance.

Regarding the class hours, most students found the current schedule sufficient but suggested that the class duration could be extended if more examples were to be solved.

For preparing for accounting exams, participants reported using previous students' notes, teacher-provided notes, YouTube videos, their notes, and conducting research in their languages on the internet. Participant Y2 mentioned the difficulty of asking questions to the instructor due to online classes.

Except for Y6, other participants stated that they did not like the accounting course and had prejudices against it. Y3 and Y9 said they were not successful in accounting because they were not good at mathematics, which led to a dislike of the course. This result differs from the study of Jackling et al. (2012).

Participants' expectations from educational institutions include providing more practical accounting training, offering pre-course mathematics topics needed for the accounting course, ensuring adequate language training according to international students' study language, not allowing students who do not meet the required language proficiency to start undergraduate education, conducting accounting courses face-to-face, encouraging students towards the courses, offering

education in the languages students are proficient in, and having instructors who can teach in multiple languages when necessary.

In cases where international students will receive education in the local language, they should not be allowed to pass the preparatory class without having sufficient proficiency in this language. Similarly, it should be ensured that local students who will receive education in a different language do not start classes without completing the language preparatory class. However, due to the lack of physical infrastructure and teaching staff in universities, feedback is received that some students pass the preparatory class without having sufficient language skills. In order to solve this problem, university administrations need to take concrete steps to increase the physical infrastructure and the number of teaching staff. In addition, attention should be paid to ensuring that the teaching staff teaching in the departments where international students study have not only language proficiency but also pedagogical and academic equipment that can convey the course content at a practical level. In this way, communication between the instructor and the student will be strengthened and courses that require conceptual and analytical knowledge, such as accounting, will be made more understandable. Regularly obtaining the opinions of students and instructors will allow for innovations in the education system and create a more effective education environment. In addition to language education, participants' demands from educational institutions include giving more space to practical accounting education, teaching the mathematical topics that will be used before starting the accounting course, conducting face-to-face courses, and instructors adopting an encouraging approach towards students. Furthermore, students are asked to be provided with the opportunity to study in their own language and the instructor of the course is asked to know more than one language so that they can teach in different languages when necessary.

### Contribution Rates and Conflicts of Interest

<b>Etik Beyan</b>	Bu çalışmanın hazırlanma sürecinde bilimsel ve etik ilkelere uyulduğu ve yararlanılan tüm çalışmaların kaynakçada belirtildiği beyan olunur.	<b>Ethical Statement</b>	It is declared that scientific and ethical principles have been followed while carrying out and writing this study and that all the sources used have been properly cited
<b>Yazar Katkıları</b>	Çalışmanın Tasarlanması: EKK (%100) Veri Toplanması: EKK (%100) Veri Analizi: EKK (%100) Makalenin Yazımı: EKK (%100) Makale Gönderimi ve Revizyonu: EKK (%100)	<b>Author Contributions</b>	Research Design: EKK (%100) Data Collection: EKK (%100) Data Analysis: EKK (%100) Writing the Article: EKK (%100) Article Submission and Revision: EKK (%100)
<b>Etik Bildirim Çıkar Çatışması</b>	<a href="mailto:iibfdergi@cumhuriyet.edu.tr">iibfdergi@cumhuriyet.edu.tr</a> Çıkar çatışması beyan edilmemiştir.	<b>Complaints Conflicts of Interest</b>	<a href="mailto:iibfdergi@cumhuriyet.edu.tr">iibfdergi@cumhuriyet.edu.tr</a> The author(s) has no conflict of interest to declare.
<b>Finansman</b>	Bu araştırmayı desteklemek için dış fon kullanılmamıştır.	<b>Grant Support</b>	The author(s) acknowledge that they received no external funding insupport of this research.
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