



## Application for Professional Development Grant in Internationalization



*Brought to you by the Internationalization Steering Committee (ISC),  
part of the Internationalization Initiative at PCC*

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**Check one:** ☒ FT faculty • ☐ PT faculty

- Projects can be modification of course materials, new course materials, or another project that adds an internationalization component or international focus to a course. We encourage you to be creative!
- Award amounts are expected to be between \$500 and \$1000, depending on the complexity of the project, the potential benefit for students, and the potential for use by multiple courses or instructors.
- Submissions become property of PCC and may be used as examples for future grant applications, on the PCC website, or otherwise shared inside or outside of PCC.
- Applicants will be expected to present about their project at a future meeting, to be determined in collaboration with the ISC (Internationalization Steering Committee).
- Applications will be reviewed and awards determined by members of the ISC.
- Applicants who are selected for an award will be asked to sign a MOU (Memorandum of Understanding). Payments will be made after the project is completed and a final report is submitted.
- All work must be completed by the start of Fall term 2020 (September 21).

**Please answer the questions on the next page. Add extra space or additional pages as needed.**

## 1. Title of project: Internal Controls and Culture

## 2. Description of project (about 200-500 words).

I plan to create a new discussion assignment in BA 211(Financial Accounting I) titled '*Internal Controls and Culture*' during fall 2020 that will give an opportunity to reflect and appreciate the global diversity and demography within the class.

This assignment will be on the topic of 'Internal Control and Cash' (chapter 7) and will allow students to share, discuss and observe the

- a) need and importance to assess physical and cyber security risks at both personal and business levels.
- b) impact of one's culture in examining and monitoring controls to safeguard and protect physical devices, documents and electronic data.

This interactive assignment will have **five** parts:

- **In part A**, students will share details on their background, places they have lived/studied/worked, languages they speak and other details as pertaining to their culture. It is expected that their answers will vary due to culture, demography and experience.
- **In part B**, students will discuss the scope of physical and cyber security risk at a personal level. Their narratives and experience will reflect on many aspects including cultural preferences, demography, socio economic status, age, work, economic and political factors, current events such as Covid-19, etc.
- **In part C**, links to research articles on Internal Control and Business Culture will be provided. Next, the impact of culture on business practices relating to risk assessment and protecting both physical assets and information security will be discussed with particular focus on entrepreneurs, small business owners and e-commerce. It is expected that student reflections will be varied depending on their work experience and information gathered relevantly by interviewing community members. This sharing of workplace experience or general observations will help to gain a better understanding of cultures and communities.
- **In part D**, students will have the opportunity to provide comments on at least one of their classmates' postings. Students learn about communities, cultures and gain a global perspective via their classmates' narratives and the opportunity to provide comments on each other's work will enhance multicultural awareness.
- **In part E**, for grading purposes, a rubric specifically designed for this assignment scaled on intercultural competencies and global awareness will be provided.

This assignment (as a discussion posting) will be available for an entire week along with week 9 lesson plans for Internal Control and Cash (Chapter 7). Shortly after the assignment ends, I will provide a short, anonymous google survey to students to gather demographic details and relevant feedback on the assignment.

The interaction, collaboration and communication on this assignment with an intercultural context will raise awareness on the subject matter of strategies to improve internal control as well as highlight limitations faced by diverse groups.

The overall goal is to create an opportunity to raise multicultural appreciation while using pedagogy to broaden subject matter and to raise awareness on global business practices.

### **3. Please provide a brief answer to each of the following:**

#### **a. What is it you hope to gain from completing this project? How will it benefit your students?**

The following can be **positive outcomes** from this project.

**This discussion activity** will:

- Allow opportunities to communicate and connect with classmates in a virtual setting to recognize and appreciate the diverse demography that is available just within the class.
- Leverage on the topic of 'Internal Controls and Procedures' and showcase intercultural knowledge related to risk assessment, attitudes and behaviors towards managing physical assets (including cash), protecting data and cyber security.
- Result in active student engagement to discuss business practices and perspectives in other parts of the world relating to Internal Controls and Cash.
- Help to gain a better understanding of cultures and be better prepared for the workforce.

**Students** will:

- Learn about communities and cultures other than their own.
- Observe and reflect on how culture influences personal and business risk assessment and protection.
- Have the opportunity to learn about obstacles, barriers and constraints faced by diverse and marginalized individuals and businesses.
- Understand the influence of culture on business practices in a global context.

**b. Is this project replicable? (preference will be given to projects that can be used in more than one course or by more than one instructor). Please explain.**

This assignment is designed as an interactive activity in an online class and can be easily replicated by other instructors teaching BA 211 Financial Accounting I. In a campus BA 211 class, this assignment can be an in-person small group discussion project.

Further, this assignment can be relevantly and contextually modified to be used in a few other business courses (that cover the topic of 'Information and Data Security') such as

- BA 101 (Introduction to Business)
- BA 131 (Introduction to Business Technology)
- BA 177 (Payroll Accounting)
- BA 228 (Computer Accounting Applications)

**c. How would you be able to share what you have done with other faculty at PCC?**

As mentioned earlier in this application, the concept and logistics relating to this assignment/activity to showcase the diversity within the class can be suitably modified to cohesively blend with course outcomes in several other Accounting/Business courses. Essentially, this idea can be easily embraced to suit courses in other disciplines taught at PCC as well.

In fact, I had introduced an assignment on 'Budgets and Culture' in my two BA 213 Managerial Accounting classes in winter '20. Discussions sharing multicultural views on personal and business budgeting were quite robust and students gave positive feedback on the assignment.

- ◇ Later, I presented and shared details on this BA 213 Managerial Accounting assignment at the following two events:
  - Business SACC meeting in April 2020.
  - Internationalization Steering Committee on May 08<sup>th</sup> 2020.

- ◇ Also, I have been invited to the following two events to share and present about the accounting assignments that infuse internationalization of curriculum:
  - The Completion Conference for Online Instructors (Oregon statewide) on May 29<sup>th</sup> 2020.
  - [Teaching Accounting at Two Year Colleges](#) (TACTYC) webinar, (a national conference) on June 19<sup>th</sup> 2020 to present on the topic of 'Accounting and Culturally Responsive Teaching'.

- ◇ Recently I have made a submission to the [Northwest International Education Association \(NIEA\) mini grant opportunity](#) proposing the culmination of an assignment in yet another accounting course I teach which is BA 212 (Financial Accounting II). The discussion activity assignment will be on the topic of 'Cash Management and Culture' and will be launched in fall '20 when students learn about 'Cash Flow Statements' (chapter 14).
- ◇ In addition, I will be happy to share and discuss details on the assignment ideas to enthuse faculty to internationalize curriculum
  - a) at a TLC event.
  - b) with interested faculty teaching other disciplines.

**d. Is there anything in your background or experience that will help you to accomplish this project?**

- My experience as a longtime member of the Internationalization Steering Committee and as the Chair of the Internationalization Steering Committee from 2016 -2019 have helped forge passion and interest in visioning and creating a thoughtful process to culminate a virtual 'culturing' experience. In a campus 'Speed Culturing' event, an ESOL class meets with another non ESOL class for a similar experience. As an experienced online instructor, I have been able to design this assignment recognizing the strength of diversity that exists within each of our classes.
- I joined the Learning Assessment Council (LAC) in fall 2019 and have been engaged in interesting and thoughtful discussions on 'cultural literacy' and signature assessments.
- My conversations with the LAC members and the research on
  - a) Intercultural knowledge rubric
  - b) Global Learning rubric

published by the [Association of American Colleges and Universities \(AACU\)](#) have helped in the design of rubrics for the accounting class assignments. I will be happy to share the assignment and the D2L rubric designed by me with any interested faculty.

- As the Trustee of [Beaverton Arts Foundation](#) and as the Co-Chair of the Scholarship Committee, I have experienced how culture is an integral part of one's learning to internalize this assignment process.

Thank you for the opportunity!

Respectfully,  
*Usha Ramanujam*