



Report

From

Caroline Fink, Kea Kühnel &
Moritz Köberlein

DIPCAT ISP 2019 –

PJ Abschlussprüfung und
Finanzberichterstattung

Sabine Graschitz, PhD

Designing

Innovative

Pedagogy

Complex

Accountancy

Topics

OVERVIEW

Through the intensive study program in Bournemouth, in summer we were offered the opportunity to study in southern England for a week to gain new experiences. We chose this because it gives one the opportunity to get to know another country, not just by travelling, but by getting in touch with the local people. From all sides we have heard, what a beautiful experience the DIPCAT program is, therefore we were thrilled to experience it ourselves.

We also thought it would be a great opportunity for networking, since we would meet people who work in the same field in a relaxed environment. It could also help us to look at new methods or perspective that other participants share. Since many of our study modules were also held in English, we were able to fulfill the application requirements. A plus is also that the program included about eleven different universities throughout Europe that helped to encourage intercultural activities and exchanges. Additionally, this program allows us to develop a knowledge beyond didactic concept which involves only traditional lectures, seminars and modes of assessment. Especially growing up in a fast-growing digital economy, we need to adjust our skills to fill in.

PREPARATION

Besides preparing ourselves with the preliminary learning materials and tutorials, each university representative had to prepare a 5-minute introduction about their country, city and university. This helped us to gain a better understanding about each student and university background. In addition, there was a funny information about the respective cities, such as typical customs or dialects. Overall, we received very well-prepared materials and case studies that enabled us to prepare ourselves well for the group work in Bournemouth.

UNIVERSITY OF BOURNEMOUTH

The university of Bournemouth (BU) is, as the name already indicates, located in Bournemouth, a coastal resort town on the south coast of England. Bournemouth is popular due to its tourist and regional center for leisure, entertainment, culture and recreation. The university itself was founded in 1992 and is ranked among the best 150 young universities worldwide. Today, the institution offers more than 150 undergraduate degrees and over 100 master programs and PhDs. This made the BU a perfect host for the upcoming DIPCAT program and good option for us to enroll here.

GETTING THERE

After taking off in Munich in the wee hours on Sunday, we took an express bus from London airport for an approximately two-hour drive. Most of us slept through, but from what we have heard the landscape must have been magnificent. When we arrived, we were warmly welcomed by the students of the university. We spend the week in a student house in the middle of the city. The student house was divided into shared flat where each of us had its own room.

The organizing team, especially Phyllis, gave a lot of thought into it and made a great and perfectly organized week in Bournemouth possible for us. From the accommodation, the seminar in the university to the evening activities with the other international students, they took good care of us and created a varied program in which we also had the opportunity to explore the city ourselves. After each daily lecture we often went to dinner together, so that we all got to know each other better.

DIPCAT

The DIPCAT program had been created for an internationally-oriented learning platform in accountancy. It included both hard and soft skill development for students. Most of us want to work in specialist areas of accountancy which require a specific competence. DIPCAT helped to teach us subject-specialist knowledge, professional skills and values, ethics and attitudes. The learning approach was divided in four study stages that reflected topics of global and immediate concern. Starting from Accounting for financial instruments, International Taxation, CSR and Tax Avoidance to Digitalization in Auditing. Each topic was integrated with a set of case studies, underlying text and online learning materials including two data bases.

Gathering with students from other universities helped us to learn new insights and methods than we used to adapt. In those four workstreams we have listened to lectures on the different topics and developed strategies in our respective groups. One of the highlights was a mock court room, in which students engaged and represented different parties such as companies and governments and had to negotiate a deal on transfer pricing and tax issues.

Working in an accounting field requires interdisciplinary thinking and problem-solving skills, as well as understanding accountancy in different cultures and legislations. Therefore, DIPCAT helped us to meet the current and future demands in the profession by developing a teaching concept that facilitates the development of all competencies. This should help us to enhance our employability in the near future, since technological changes in this field require us to be more digitally competent, commercially and internationally aware, analytical and resilient.

DIPCAT is focused on making a positive impact in collaboration with an international student and academic board by working on important and recent challenges within our global marketplace. We enjoyed a week full of fused education, research and professional practice at Bournemouth University.

ACTIVITIES

Besides the daytime learning, the team from BU created a wonderful and interesting leisure time program. This included visits to local restaurants and bars as well as zip-lining over the Bournemouth Beach. We quickly got to know each other over a few beers and drinks. Some of us took the DIPCAT goal of promoting the understanding among different nations very serious and engaged in a lively exchange between the universities of Innsbruck and Nürnberg. This included long walks on the beach and intense discussions about the different interpretations of the ISAs in Germany and Austria as well as how to remove the existing differences between UGB and HGB.

The highlight of the week was the final evening in the Russell Cotes Art Gallery & Museum followed by fireworks on the beach. The Gallery is the nowadays museum and former residence of the most famous hotelier of Bournemouth, which he built as a sign of his love for his wife. It is cramped with souvenirs brought back home from his extensive travelling all over the world, ranging from a canoe over duel pistols to valuable porcelain, while every inch on every wall is decorated with paintings. A truly magnificent sight.

SUMMARY

In summary, we would do an intensive study program through DIPCAT again if the opportunity presents itself. Not only did we learn a lot for our life there, but we also met people from all over the world and found friends for a lifetime. This week gave us new input, including methodology. It was much more qualitative, whereas usually we are mainly studying quantitatively. We found this very exciting and discovered new perspectives. On top we enjoyed working in different workstreams where we could implement each other.

We would recommend this program to anyone. It is easy to make new contacts with people from other countries. Additionally, you get to know new perspectives because so many people come together with different topics and ways of working. Sometimes it was a little bit strenuous because you start around 8 o'clock with a breakfast in the morning and by the time the dinner was ready, it was already 8 p.m. again. So, you were always among people, which can sometimes be exhausting, but also lots of fun. In addition, Bournemouth is a nice, not too big, and not too small city, which sometimes can seem a bit boring, but which you get to know quickly.