

**A CRITICAL EVALUATION OF THE ACCOUNTING
CURRICULUM IN THE ASMARA COMMERCIAL
COLLEGE, ERITREA**

By

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**A mini-thesis submitted in partial fulfilment of the requirement for the degree
of MPhil. in the Faculty of Education, University of the Western Cape.**

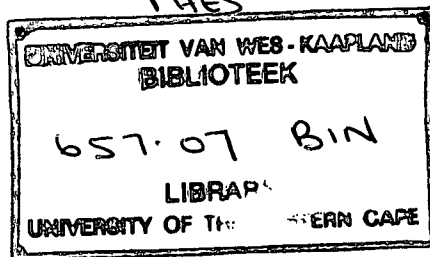
Supervisor

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October 2001.

University of the Western Cape

THES



DECLARATION

I declare that **A Critical Evaluation of the Accounting Curriculum in the Asmara Commercial College, Eritrea** is my own work, that it has not been submitted before for any degree or examination in any other University, and that all the sources I have used or quoted have been indicated and acknowledged by complete references.

Biniam Kahsu Fessehazion

Signature



Date Oct. 2001

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Abstract

This study deals with the evaluation research conducted to evaluate the Accounting curriculum of Asmara Commercial College (ACC), Eritrea. The purpose of the Accounting programme in this college is to train middle level skilled manpower to satisfy the dire shortages of Accounting personnel in the country. Accounting education in Eritrea seems to lag behind the rest of the world, particularly in curriculum administration and development aspects of the discipline.

The target group of the above programme was directed to the 11th grade candidates who have passed the matriculation exam. The primary goal of this training was to achieve qualified students and help them to prepare for the world of work at the end of the programme. A second goal was to assist them in their professional development as future accountants. The study therefore evaluated how successfully the Accounting curriculum helped the students to develop themselves academically and professionally. It was also aimed at providing some suggestions and recommendations to the curriculum developers and teachers of the college in particular and other interested parties to assist them in identifying different aspects of the object of evaluation questions to be addressed.

The researcher used both a literature review and empirical data to achieve the desired aim. Based on the literature, the Accounting education concepts, the concepts of change and evaluation as well as the role of evaluation in relation to the Accounting curriculum had been reviewed in order to support the study with its theoretical background.

In the empirical part of the study, it investigated the perceptions of the respondents concerning the current Accounting practice at ACC and its relationship with the world of work. The necessary empirical data were mainly collected by 1) interviews and 2)-document analysis. The respondents were seven: 1) the director of ACC, 2) two Accounting instructors from ACC, 3) two employers, and 4) two graduates

students. A normal flow of text had been used to analyze each response given to the interview items by respondents and observation of documents.

Based on the results of the analyzed data, I concluded that the Accounting department had a shortage of human resources and financial resources to maintain its activities as planned. It has a shortage of relevant Accounting materials which students can consult. The teaching methods and evaluation procedures of the college are traditionally summative in nature. The instructors and students are faced with an overloaded syllabus, which they have to finish. In addition, computer work is not integrated with the Accounting curriculum and a minimum level of communication skills is being applied in the college. Further, the relationship between the college and other institutions including academic ones is not sound enough to develop and follow up the efficiency and effectiveness of the Accounting curriculum although there is high market demand on the graduates.

Therefore, there is a need for change in the Accounting curriculum, firstly to meet the present challenges it is facing and secondly to cope with the real world situations.

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CHAPTER ONE

1. BACKGROUND OF ACCOUNTING EDUCATION IN ASMARA COMMERCIAL COLLEGE, ERITREA

1.1 Introduction

In this chapter the problem and its background to Accounting education in Asmara Commercial College (ACC) in Eritrea are introduced. The context of the study, namely Eritrea is described in terms of its geography, education system and the state of Accounting education. The strategic location of Eritrea has a political implication, as the colonizers were able to introduce their own curriculum into the education system of the country. This left behind the issue of local context and interests where Accounting education could play a major role in the country's economic development process. The theoretical framework of the study, the statement of the problem, aims of the study, and research questions are also included in this chapter. The chapter concludes with the limitations, delimitation and plan of the study, which are pursued in this study.

1.2 Background to the problem

The conception of the problem could be dated one year (from October 1997 to January 2000) back when I was teaching Accounting in ACC in Eritrea. As an attempt, in context of the vision of the Ministry of Education's (MOE) strong mission, ACC was established among the major training institutions to develop human capital in Eritrea. The college was named Asmara Commercial School and started with a limited programmes (Accounting and Secretarial Science) and the staff resorted under the stewardship of Department of Technical and Adult Education in January 1996. The programme was a pilot training programme to be served as stimuli for the future policy of further expansion and development in the country. The Department of Technical and Adult Education (DTAE) is a branch in the MOE,

which administers all the tertiary level programmes (diploma and certificate levels), including ACC in Eritrea.

The college was inherently in need for its own vertical and horizontal growth patterns to the different sectors of the national economy because the college produces skilled manpower that is crucial for economic development of the country. As a consequence, the teaching faculty of the college was strengthened with expatriate teachers (due to a shortage of local skills to run the institute) and developed and introduced new programmes. Thus, the college added one more programme on Banking and Finance with a new name of Asmara Institute of Commercial and Business Training in the month of September 1997. The programmes were then upgraded to the status of diploma level having a duration of two full academic years. At the time of selecting students for the academic year 1997-98, its fame started to grow when it received 402 applications for the intake of 90 seats. Some of the reasons for the increase of this demand may be due to career opportunity in a short period or the candidates were unable to join the four-year programme at the University of Asmara.

The institute offers four different programmes including Management that has been offered since the academic year of 1998-99. At the helm of all accomplishments, the institute is proud to say that it has already turned out 79 graduates in three fields, namely Accounting, Banking and Finance, and Secretarial Science for the first graduation year held on the first day of August, 1999 and 108 in all the four fields, namely Accounting, Banking & Finance, Management, and Secretarial Science in the last week of October 2000. It expected to produce about 120 diploma graduates for the current scholastic year of 2001.

The Institute has become a model for all kind of endeavours in future, constituted with a high degree of care and vigilance to its service, curriculum, selection procedures, academic and non-academic activities, etc. The Institute has been encouraging the growth of skilled personnel in the national stream and promoting

self-reliance by which the dependency of expatriates in all fields is possible in the near future. As long as there is a shortage of skilled manpower in the country in general and in ACC in particular, the need of expatriates is necessary to run the college.

However, during my teaching experience, I have had an informal conversation with instructors and students of the college regarding general activities of the Accounting department. The instructors and students of Accounting department of ACC have frequently suggested the need for some improvements in the Accounting curriculum of the college. They feel that the syllabus is overloaded and students are not actively participating in the teaching and learning process. As a growing institute they call for an introduction of new learning and teaching methods, an increase in the level of interaction with other institutions in the curriculum development process, to have enough availability of instructional materials, and to strengthen the supply of potential students for the world of work. As a teacher of Accounting in ACC, I recognized that the faculty of the college developed the Accounting curriculum and no curriculum booklets were produced due to time and financial constraints. The instructors in the college developed syllabi for a specific course by themselves in order to teach.

According to Williams (1991:130), different teaching approaches require different, appropriate, and relevant teaching materials. Emphasis on developing interpersonal skills, judgement, analysis, and effective communication skills will require moving beyond the traditional textbook. Thus ACC may consider developing an effective instructional materials that will be critical to changing Accounting education. The researcher (I) will try to analyze how effective instructional materials are incorporated in the Accounting curriculum.

There is also little interaction between ACC and the University of Asmara, regarding the relevant information about curricula, admissions, syllabi, and examinations. Since the college was established recently and administered by the MOE, it has been

calling for the relationship to grow, but the university has shown less reaction. It seems to me that close co-ordination between two-year and four-year colleges in the development of Accounting curricula is necessary. For this reason, exchange of information between ACC and the university is particularly important when curriculum changes are to be considered in ACC.

The purpose of this mini-thesis is to discuss some of the factors that have shaped the Accounting curriculum in ACC. I, the researcher, will try to evaluate the need for change and provide relevant information for those who are concerned with finding ways to develop and evaluate the Accounting curricula.

1.3 Context of the study

Eritrea

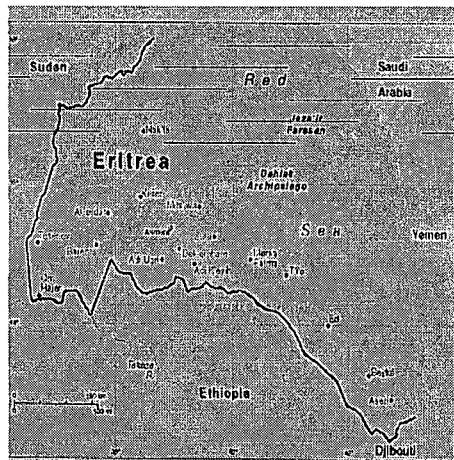


Diagram 1: Map of Eritrea

Eritrea is the newest African State and is a United Nations (UN) member with a population of 3.5 million. It is situated adjacent to the Red Sea, in the horn of Africa, bordered by Sudan, Ethiopia and Djibouti. Its geographical areas cover 121,370 sq. km. For the past one and half century Eritrea had been subjected under the occupation of two major colonial forces namely Italy and Ethiopia as well as 10 years of British protectorate. After a bloody 30 years of armed struggle Eritrea gained its independence in 1991. Right after independence, Eritrea introduced a

sweeping national reform across the different elements of the system. Education was one of the elements to which an ambitious reform was stipulated.

MOE has developed a comprehensive draft framework for a tertiary level programmes, and as a result ACC was established as a pilot project offering a one year training programme in Accounting and Secretarial Science. Based on the experience gained from the pilot project and the analysis of the existing faculty and other institutional capabilities, the duration of the programme training was expanded to two years. In addition to this vertical growth, new field of studies such as Banking and Finance, and Management become operational in the subsequent years. This mission of developing the work force, including other factors given below, therefore, helped to achieve success in Eritrea's economic development strategies.

With its strategic location, Eritrea has the potential for development and attracts the attention of economists and planners in their efforts to plan strategically for the systematic and continuous development of the country. The objective is to attain greater economic progress and ensure the security and well being of its citizens. The geographical location of the country is a strategic point on the world map and the possession of a 1200 km. coastline with two deep-water ports facilitate regional as well as international business activities. The direct access to regional as well as global markets greatly contributes to the economic development of Eritrea. However, despite the potential for immense development, the basic factors of development including physical and social, as well as institutional infrastructure of Eritrea have been severely affected by the prolonged war and the policies of the colonial regimes.

Currently the Eritrean economy is undergoing a course of reconstruction and development with a long-term objective of the creation of a modern, technologically advanced and an internationally competitive economy within the next two decades. The macro policy of the Government of Eritrea, published in November 1994 clearly envisaged the multi-dimensional challenges to be overcome in the process of planning and implementation of multi-sector programmes for the recovery,

rehabilitation and restoration of infrastructure and development of all sectors of the economy.

The human capital formation is one of the critical factors for the development of economy mainly intended to produce a population equipped with the necessary skills, knowledge and culture for a self reliant and modern economy. The human capital formation supplements the increase in demand for human resources expected out of the emergence of new distinct type of enterprises in several fields. These fields are manufacturing, mining and quarrying, marine resources, water, energy, telecommunication, ports, roads, rail, air transport, marine transport, tourism, export and import trade, housing, agriculture, insurance, banking and finance, technology transfer and consultation services.

The problem of the non-availability of a sufficiently skilled labour force in Eritrea is becoming more magnified because of the shortage of trained and skilled human resources in the existing industrial, business environment. The newly emerging and growing number of manufacturing and commercial firms, will certainly be a critical bottleneck in the accomplishment of the nation's dream of a vibrant, competitive and free market economy.

The above problem could be solved by a two way approach. Firstly, the human resources requirements of the country in different sectors of economy have to be assessed for the coming years by splitting up the total requirements into two sections, namely technical and management. Then, after considering the total demand, the existing institutional arrangements for technical and management education should be reviewed and expanded by upgrading the skill development-technical centers and other higher educational training institutes with the provision for infrastructure essential for acquiring the desired level of technical and managerial competency. Wherever needed, new educational and technical training centers or institutes should be established in order to offer diversified courses and training programmes, which in turn can contribute to additional skills of the national work force.

The MOE and the University of Asmara have initiated and commenced tertiary programmes with the objective of producing a skilled work force to supplement the increased human resource requirements for the industries as well as commercial growth of the economy. Accordingly, the MOE established a one year training programme in Accounting and Secretarial Science in 1996. This college has proven to be successful in providing skilled and trained human resources at the middle level position.

1.3.1 Educational context in Eritrea

As indicated above, for the past one and half century, the Eritrean educational system was blended from the inputs of the two major colonial forces. Starting from 1891 –1942, Eritrea was under the Italian colony, and it is during this period when formal education was actually introduced. The Italians brought their curriculum and established the A-B-C-Ds for the basis of the Eritrean educational system. This means Eritreans were allowed to learn up to grade four to gain very little knowledge to support the Italians in interpreting and communicating tasks. At the beginning, some grammar schools were built and the curriculum was mainly geared towards training of some elite Eritreans that would work in their administration of the country in different fields of work. However, in the late 1920s and 1930s the opening of many schools including boarding seminary schools substantially increased the access of education to many Eritreans.

Meanwhile, after the defeat of Italy in the Second World War, Eritrea was put under the British protectorate for ten years and later in 1952 the status of Eritrea was changed into federation under the auspices of Ethiopia. It is at this time, particularly in the late 1950s, Eritrea started to make little change to the purely Italian curriculum to suite the context of the Eritrean society. For the first time educational institutions like University of Asmara, a Teachers' Training Institution and a Technical School were established. The University of Asmara was providing programmes at tertiary

level and degree level. The other tertiary schools were also producing a skilled work force to supplement the increased human resource requirements for the industrial as well as educational growth of economy. In principle, the Italian model of curriculum development basically dominated the curricula of these institutions. Unfortunately due to political unrest, the promising future in Eritrea educational system was curtailed when Ethiopia in 1962 made unprecedented moves to annex Eritrea into its territory. Since then, the Ethiopians suspended the use of Eritrean curriculum and an Ethiopian curriculum was put into operation.

The basic substance of the Ethiopian curriculum in the early 1960s and late 1970s was heavily influenced by both British and American curricula. Most of the curriculum materials and teaching strategies are adopted from these two countries. Most of the neighboring countries were under the British colony and the Ethiopian monarch was enjoying a good relationship with Great Britain and America. Without a substantial change the impact of the American and British curricula continued throughout 1980s and early 1990s. Likewise, the Accounting education was influenced by the American system and is still employed at all levels of education, including tertiary education in Eritrea today.

A new chapter in the Eritrean educational system was opened in 1991 when Eritrea emerged as a sovereign independent state. Immediately on July 22-24, 1991 a historic conference on economic policy options for Eritrea was conducted. Concerning education, a reform to the Ethiopian curriculum was introduced and five national educational goals were 'drawn' from this conference (Tsfagiorgis, 1993:7):

1. Eradicate illiteracy from Eritrea so that by the year 2005 every Eritrean adult will be able to read, write and do basic arithmetic, and become functionally literate.
2. Achieve a free, compulsory universal primary education by the year 2000.
3. Produce skilled manpower with a balanced mix of general and technical/vocational education, which are appropriate for the socio-economic development needs of the country.

4. Establish and run a system of higher education with a mission to train highly skilled manpower, to serve as the center of basic and applied research, and to provide services that will make an impact throughout the country.
5. Promote Eritrean national unity by fostering a sense of equality among the country's diverse nationalities; develop a sense of Eritrean culture.

In Eritrea so far education is free for all citizens up to the university levels as long as the student is competent enough. The overall activities of the MOE were aimed to increase the level of human resource development in Eritrea. This task was accomplished through establishment of tertiary education training centres that produce middle level skilled work force for the industrial, business and governmental organisations.

1.3.2 The state of Accounting education in Eritrea

In Eritrea Accounting education is offered, starting from grade eight in the upper secondary level as an integrated and a separate subject for those commercial stream students. Further more, it is being taught to non-science students specializing in social sciences, under the Faculty of Business and Economics, at the university or at the college level. These students are going to join the different financial sectors in Eritrea when they graduate and will be future users of Accounting information. It is necessary to include an Accounting course in their programme since Accounting is the provider of financial information to its users to permit informed judgements for decision making. Specialization into different streams commences at the upper secondary level where diversified curricula tracks like commerce, vocational, art and science are offered. Students from the commercial stream will have more opportunities to join the social sciences stream at the university or college. However, this doesn't mean that students from other streams like art and science can't be eligible. These students can join the social sciences stream at the university or college provided that they have passed the matriculation exams.

Accounting education in Eritrea at the upper secondary level has not been given much emphasis. The Accounting curriculum has to be reformed, as it has not been changed with the changing business world for the last few years. There has been a dire shortage of qualified teachers, textbooks, educators and other teacher support materials. There was a general meeting conducted in 1994 regarding the curriculum reform among the members of MOE.

I asked one of the top officials of the curriculum department in the MOE about this meeting. He told me that the meeting was about the issue of the commercial stream, which was not considered in the past. The meeting was concluded to reconsider the Accounting education concerning the design and improvement of the curriculum and development of instructional materials. However, he couldn't give me any documents concerning the meeting as well as other policy documents. He said, "I can't help you." According to him, even after this meeting, the emphasis on Accounting education was not changed. The old curriculum of Accounting education at the secondary school is still in use without any change.

Looking at the university or college level education in Eritrea, they provide major Accounting courses in detail. It is offered to both business and non-business major students of the Faculty of Business and Economics in the social science stream. Accounting education is well known at these higher levels than the upper secondary level. The higher level education is far better than the upper secondary level education concerning the teacher's qualification, textbooks, educators, and other teaching materials. The university or colleges produce qualified Accounting personnel to the public and private sectors, which minimizes the shortages of accountants in the country. They are the main sources of skilled manpower in the areas of business and commerce in Eritrea.

1.4 Theoretical framework

The research methodology I used in this study was a qualitative research approach. My special interest was in the particular setting, where I could get the data directly. I also wanted to know what the participants in the study thought about their practices.

Qualitative data can be gathered through interviews and document analysis. Qualitative research is a research methodology that investigates a family of approaches whose goal is understanding the lived experience of persons who share time, space and culture (Fraenkel and Wallen, 1993: 379).

There are many ways of collecting qualitative data, in different settings, and from different sources. The different methods of data collection include interviews, questionnaires, observations, document analysis, and other motivational techniques such as projective tests. As for the settings, data can be collected in any of the forementioned ways in the natural environment in which phenomenon occur. However, in this research project, I used interviews and document analysis to collect the relevant data on which the evaluation process is based. The qualitative data was very helpful to this study in avoiding the ambiguities of which kind of data to use from the potential mass of data the researcher doesn't need. The researcher was able to get first hand data from each respondent and had no difficulties with regard to misinterpretation and ambiguities about the data collection process. Based on the above collected data, the Accounting curriculum of ACC was evaluated.

According to Unruh and Unruh (1984:263) evaluation is an interactive process of description and judgement that discovers the nature and worth of something. In education the term evaluation, and the judgement of students' behavioral change is used to denote a wider variety of activities. It involves those activities such as evaluation of curricula, teaching materials, or programmes.

Curriculum evaluation is the process used in judging the appropriateness of curriculum choices according to Saylor, Alexander and Lewis (1981:317). Scriven

(1967) also defined the term evaluation as the systematic assessment of the worth or merit of something. He identified two common forms of evaluation, which are formative and summative evaluations. Both formative and summative evaluations are essential for curriculum development and implementation. According to Scriven, formative evaluation has a role to play in developing programmes by providing useful information that would help to improve it and it is an integral part of the development process. On the other hand, summative evaluation has a role to play in the value of the programme once it has been developed and it is conducted at the end of the programme.

Formative evaluation is being carried out for the person who is engaged in the development of the object to be evaluated. Therefore, most of the time it is being carried out during the development with the purpose to improve. In principle it is accepted that the internal evaluator conducts formative evaluation. This argument is supported by Grundy (1987:77), who has commented: “the insight of others is valuable for reflections but ultimately, the principal interest requires that the participants be the judges of their own actions.”

According to the ideas of Scriven, this study is conceptually based on summative evaluation. This summative evaluation is evaluating the Accounting curriculum and its underlying activities, which has already been developed and implemented for the last couple of years in ACC. However, as the aim of the study indicates, this evaluation study is dedicated in diagnosing problems that need further improvement and development of the Accounting curriculum and its underlying activities, although these tasks can be identified under the role of formative evaluation. In other words, this evaluation study is emphasizing a summative stance but somehow also take cognisance of formative evaluation. In general, whether one has carried out a formative or summative evaluation it should be clear that the impact of evaluation should emphasize improving the outcome of learning.

1.5 Problem statement

From what has been outlined in the statement of the background and context of the problem, two aspects of the problem could be identified, namely *identifying the nature of the Accounting curriculum* and *the need to satisfy the world of work*. Careful investigation in identifying these problems is necessary which can help the focus of this study in evaluating the Accounting curriculum in the ACC.

Since the problem statement deals with the Accounting curriculum, I use the concept of curriculum briefly in this section. According to Yalden (1987:18), curriculum is defined as:

The goals, objectives, content, processes, resources, and means of evaluation of all the learning experiences planned for pupils both in and out of the school and community through classroom instruction and related programmes.

In addition to the above definition, I am of the opinion that curriculum is the planned and unplanned course of learning experiences and active participation of the students is required to constitute the actual curriculum. For example, if curriculum documents such as policy and syllabus documents are simply planned for the teacher to interpret without taking students' interest into consideration, they can't represent the curriculum.

Littlewood (1992:12) elaborates on the individual elements of the above definition to suggest that the curriculum comprise discussion around the following questions:

Why do we learn and teach? (Aims, objectives)

What do we learn and teach? (Content)

How do we learn and teach? (Methods, learning activities)

With what resources do we learn and teach? (Books, materials)

How well do we learn and teach? (Assessment, evaluation).

However, these discussions on the curriculum components operate interdependently rather than separately.

Curriculum viewed pedagogically is a result of interaction between the teacher and the students in the light of policies and the syllabus, within the social and cultural environment (i.e. central element of milieu, subject matter, students' learning and teachers' practice). Like any other discipline, Accounting curriculum must constitute the above curriculum components operating interdependently and require students' participation in the process of teaching and learning. However, the Accounting curriculum in ACC works differently. It (Accounting curriculum) seldom allows students to work in groups due to overload in syllabi. The teachers work as experts, transmitting knowledge with little participation of students. These problems still exist unless the curriculum shifts to the progressive one, which allows students' active participation in the learning and teaching process and hopefully in the process contribute to the problematizing of knowledge.

1.6 Aim of the Study

How the current Accounting curriculum is operating, how it works to satisfy students' interest and the demands in the world of work, and if the Accounting curriculum needs any change are research issues that the researcher wants to investigate. The study focuses on the Accounting curriculum components and their activities where transferable capabilities are offered across the Accounting courses. The study also focuses on how the Accounting curriculum is integrated with the communication skills and with computer work, and whether the Accounting curriculum relates to current business world.

Finally, the study is to provide some suggestions and recommendations for an improved and reformed structure of the Accounting curriculum at ACC.

1.7 Research questions

The main research question:

In order to tackle the problem of this study the ensuing main research question is formulated as follows:

Is there a need for change in the Accounting curriculum of ACC?

Sub-research questions:

Following the main research question the study has further derived five sub-questions that could provide the necessary platform in diligently addressing the main research question. These are: -

1. What is Accounting education and the experiences of the Third World countries?
2. What is a historical and current situation of ACC?
3. What is the present nature of the Accounting curriculum (content, methodology, and assessment) at ACC?
4. How is the Accounting curriculum developed at ACC?
5. Does the current Accounting curriculum satisfy the skills and knowledge demanded at the world of work?

1.8 Limitations of the study

In this study the major limiting factor was time constraint which allowed for about two and a-half months for data collection. Due to the prevailing situation in Eritrea (War between Eritrea and Ethiopia), most of young Eritreans left their jobs to be part of the defense force. At this time I could hardly find graduates from ACC who were still at work for an interview. Some of the employers were also not willing to be interviewed while I was using a tape recorder. I couldn't in a written way record all the verbal comments made by the interviewees.

1.9 Delimitation of the study

ACC is the only commercial institute, which offers Accounting, Management, Banking and Finance, and Secretarial Sciences in a two-year diploma programme in Eritrea. The scope of this study is limited towards the curriculum of the Accounting department.

1.10 Plan of the Study

The first chapter provides a background and rationale for the study and entails the statement of the problem i.e. identifying the nature of the Accounting curriculum and the need to satisfy the world of work. Chapter one is also the basis for the subsequent chapters to assist in solving the problem under investigation.

The second chapter covers the literature review, which reveals sources of data for the researcher and helps the researcher to know new ideas and approaches to solve the problem under investigation. The concept of Accounting education, the change and evaluation concepts in relation to the Accounting curriculum are included in the chapter.

The third chapter deals with research methodology where different instruments of data collection are employed to gather the empirical data. These data collection instruments (interviews and document analysis) helped the researcher to collect relevant data, which were necessary to give a clue for the research problem.

Chapter four includes the data presentation and analysis section of the study. Here, the empirical data collected through the data collection instruments, explained in the third chapter, are presented and analyzed. The analyzed data are used in determining the solution to the problem of the research.

Finally the last chapter deals with the conclusions and recommendations of the major findings and their implications for the curriculum development and related issues in the Accounting department in ACC.

CHAPTER-TWO

2. THE ROLE OF ACCOUNTING EDUCATION IN ECONOMIC DEVELOPMENT

2.1 Introduction:

The previous chapter introduced the research aim and problem, the study context, and the research questions. In addition, the researcher discussed the limitations, delimitation, and the plan of this study. The second chapter reviews some of the studies that were conducted in different colleges and universities concerning the Accounting education. The reason that the researcher needed to review these related literatures was as Leedy (1993:87-88) pointed out:

- it can suggest ways of solving problems the researcher may meet,
- it can reveal sources of data that are not known by the researcher, and
- it may help the researcher to know new ideas and new approaches.

The discussions on Accounting education in the developing countries in general and in Eritrea in particular and the role of Accounting education in economic development are discussed in the chapter. The discussions on Accounting education are included to focus the study in relation to the context and implications of future economic development since ACC is concerned about the national economy. Further, since the main topic and research question of this study are evaluation of Accounting curriculum and the need for change respectively, the researcher reviewed some literature concerning Accounting education in the changing and evaluation process. Relevant review of literature supports the developing of empirical data gathered from the study. Finally, the chapter is concluded by indicating that the Accounting curriculum is being affected by the change in technology and calls the need for evaluation procedures to support further development.

2.2. Accounting education

Accounting education is the process of the systematic teaching of a general body of knowledge to the student of Accounting, which will develop the student's moral character and intellectual ability, in preparation for becoming an accountant and /or user of Accounting information.

As cited in Future of Accounting in South Africa (FAESA, 1993:6-2), Bedford committee stated that the issues and debates surrounding Accounting education, particularly the education of Accounting professionals, tend to be very similar in First World countries. These issues include the length of formal education, the professional orientation of university studies and the curriculum itself. The Accounting profession should assume a broader professional role in society and be in a position to produce high quality information of Accounting to apply to one's own financial matters. However, the role of Accounting and of professional accountants would appear to differ between developed and developing nations. Due to economic and technological problems in the developing nations, the level of demand for Accounting services of a kind similar to those required in developed countries tends to be comparatively low.

Today, the major controversy in the area of education and training of accountants lies in the conflicting requirements of high levels of technical and critical thinking skills in Accounting on the one hand and of sufficient breadth in the educational experience and in the skills of leadership on the other. Academic skills of Accounting are normally offered in the university or college for students to obtain the required degree or diploma. The graduates from university or college are equipped to understand the conceptual issues of measurement and presentation of financial data. Management groups whose decisions are based on the Accounting information require Accounting knowledge to understand and use the Accounting data in the functional areas of management. Specifically the field of Management Accounting has to do with planning and control decisions. The need for both is

evident. The plea for greater emphasis of the one or the other depends on current emphases in educational programmes and the particular perception of the proper balance between the two. (FAESA 1993:7-2).

According to the Bedford committee (Bedford, 1986), Accounting education in many countries is criticized in two ways, namely inadequate material and teaching and learning methods. With regard to the latter criticism the committee found that the method of lecture and routine problem solving used fifty years ago is still in widespread use despite complaints that graduates cannot communicate effectively, do not reason logically, lack inter-personal skills and cannot think creatively. The committee believed that such methods are inadequate because they do not stimulate creative thinking and do not motivate students to self-development. The teaching process should be transformed so that students not only learn the technical aspects of Accounting but also learn to use that knowledge analytically in innovative and creative ways in accordance with high standards of professional ethics. The trend in education is away from the memorization of narrow rules but towards analytical and conceptual thinking. Students should learn the ethical issues, for example know responsibility at work, honesty, and morality, and avoid conflict of interest of the Accounting profession, which could influence their future work environment.

How should Accounting students be educated and trained to be part of the Accounting personnel that provides service to the business community and the public sector of the country? This question has been raised as a subject of study in many countries throughout the world, both in the well-developed countries and in the developing countries. The reason is to develop relationships between the educational activities and the demands of work environment.

The Accounting curricula in most developing countries is often defined and measured in terms of knowledge of principles, standards, concepts and facts. This 'transfer of the body of knowledge' approach has been the traditional focus of Accounting education. Similarly Eritrean Accounting education is not far from this

approach. Kemmis, Cole, and Suggett (1983:9) described this as a technical approach. According to them, this orientation (vocational/neo-classical orientation) views schooling as a preparation for work. Accounting curriculum under this orientation might represent teaching students for the purpose of preparing them for the work environment. Students are taught the technical aspect of Accounting concepts and principles to satisfy the required job demand.

Concerning changes in the curriculum, this (vocational/neoclassical) approach reflects up to date with new knowledge and presentations from authorities, 'top down' specification of new curricula which are implemented by teachers.

In addition, Kemmis, et al (1983:9) have views on another orientation (liberal/progressive orientation) which has a different view on education. This orientation concentrates in the development of the learner and views education as preparation for life rather than work. The Accounting curriculum must be developed through teacher participation taking students' interest into consideration. Learners have to be active constructors of their own knowledge rather than passive receivers. The emphasis is on the process by which the Accounting curriculum is constructed and learning takes place, rather than on the product of schooling.

It (liberal/progressive orientation) considers curriculum change as an active professional model, which respects autonomy of the teacher to act professionally in the interests of students. This model is teacher-based rather than school-based and is a practical process. However, today Accounting education needs to develop critical thinking through immediate participation in the process, rather than in a teacher-centered way.

On the other side, FAESA (1993:10-4) noted that learning to learn involves developing skills, knowledge and professional orientation that help students learn more effectively, and to use these effective learning strategies to continue to learn throughout their life time and apply to social situation collectively. This reflects what

Kemmis, et al (1983:9) described as a third orientation (socially-critical orientation). According to the proponents of this orientation, education must engage social structures immediately and allow students to participate in the development process to make their contribution to the society. Accounting curriculum is constructed to engage social issues and provide experiences in critical reflection to the students. The curriculum is a social construction, which is developed for the benefit of participants in the educational activities. The socially constructed Accounting curriculum must create classroom environment in which knowledge and teaching practices are always open to challenge.

To change the Accounting curriculum, it requires a process of negotiation in the classroom, the school, authorities in MOE and the community. This process is an emancipatory approach that experiences critical reflection and students' participation in the Accounting curriculum development process. It is therefore, essential for Accounting educators to respond to the progressive diversity and complexity of the Accounting practice. They must prepare future Accounting professionals by developing life-long learning skills that focus on the ability to think critically, that is, to understand, apply adapt concepts and principles in a variety of contexts and circumstances.

Doney & Lephardt (1993:297) noted, this (life-long learning) approach to Accounting education abandons the traditional focus on memorizing professional standards and requires students to develop the motivation, ability and value to continue to learn beyond their formal educational environment. Educational programmes which has a principle objective of the acquisition of skills which enable accountants to become 'life-long learners' is strongly supported by IFAC (1989) and the UN (1993) as cited in FAESA (1993:6-7). Both bodies recognize that the 'transfer of the body of knowledge' approach has not been a feature of the educational programmes of other professions such as law and medicine and that the Accounting profession should likewise reject this approach (1993:6-7). This is because Accounting students need to develop analytical and conceptual thinking

rather than memorization of narrow rules. The 'transfer of body of knowledge' approach has been the traditional focus. Students must be prepared for a rapid changing Accounting profession. Thus, students' motivation, research capability and capacity to learn must be developed.

In Eritrea Accounting education currently provided in the university or in ACC, tends to concentrate on technical aspects of Accounting. Consequently there is a frequent call for a broadening of the educational base upon which the technical expertise should develop for professional accountants. There is a case for the expectation that future leaders in the profession and in the community should have a broader educational background and experience than what current training programmes permit. Such high level professional leaders should be able to respond to a rapidly changing business political and social environment and to be broadly participative in management, with knowledge, skills and understanding of issues and events beyond those related to the field of Accounting.

Therefore, it seems clear that any changes in the current structures and procedures of Accounting education in Eritrea should make provision for a route toward qualification which permits greater breadth in the educational experience than is possible or usual at the present time. Perspectives to change the current structures and procedures in the educational experience specifically Accounting education should be considered in ACC since educational training currently in use are more of a technical exercise. In dealing with the changing structures and procedures of Accounting education, it is good to see the balance among the breadth, depth and technical coverage of education.

Accounting educators often struggle to find the proper balance between three competing factors of education, namely: the breadth of education, depth of learning, and the technical coverage.

- **Breadth:**

Educational breadth refers to the number of broad, general fields of study to which the student is exposed (Nelson, 1995:70). According to Nelson, it may be thought of as the liberal, general education component in the curriculum (Arts, Sciences, Humanities, etc.) The number and breadth of the subjects covered are thought to affect the degree to which the graduate is well qualified.

There is another element to the issue of breadth in the education and training programmes. The material within the Accounting programme should not be narrowly technical, but rather, should be presented and studied in the context of the business environment in which Accounting is practised.

- **Depth of learning:**

Depth of learning means how comprehensively each subject is studied. Greater depth of learning invokes more higher-order, critical thinking in the educational process. For instance, given four class hours to cover costing systems, most instructors would try to teach the class how to do both process and job-order costing. However, an alternative might be to choose only one of the two costing systems, and cover it in depth, examining the problems, issues and theories, and how it relates to both financial and managerial decisions. The former strategy increases technical coverage (briefly discussed below), while the latter emphasizes depth of learning.

-**Technical coverage:**

The technical coverage refers to the amount of specialized, practical materials to be taught. How many domain specific rules is the student required to memorize in a particular field of specialization? Technical coverage prepares students to answer

objective type exam questions and to perform job-specific tasks, but does little to develop higher-order thinking.

To conclude, most Accounting graduates have been criticized as lacking important skills and knowledge. The skills and the knowledge presently lacking are developed not through specialized, technical training, but through breadth of education and depth of learning. The Accounting curricula and courses are too narrow and technical. To overcome the deficiencies, the curriculum must be broadened and Accounting courses must be deepened.

2.2.1 Social application of Accounting knowledge

There are several instances where universities/colleges and professional bodies have co-operated in order for the institutions to supply all or part of the formal educational requirements of the professional body. The curriculum of the Accounting programme must have an objective of providing Accounting students with sufficient technical and professional knowledge to form the foundation for a successful career in Accounting and to contribute in economic development of the society.

It has become something of a common place to note that Accounting derives its legitimacy from the way in which it supports and encourages businesses and economic organizations in the pursuit of their objectives. To suggest, according to Gray (2000:21), Accounting help organizations to pursue their objectives of profit maximization, growth, etc. Growth in business environment and financial markets indicates an increase in the national economy by which social issues are sensed.

Therefore, the major rising in interest in social and environmental issues in both the practising and academic Accounting communities is an exciting and important development. Not only is Accounting important to any understanding of such issues as social injustices and environmental degradation but there are significant ways in which Accounting can usefully contribute to both social and environmental

accountability and a greater sensitivity to social and environmental issues by business.

2.2.2 The scope, content, and structure of Accounting education

2.2.2.1. Scope

Accounting education can be structured into different phases depending on the level required by the educational programmes. For instance, Accounting education provided at the university may be re-structured into a three-phase programme. Namely: general education, general professional education, and specialised professional education. FAESA (1993:6-5) described these phases as follows:

General education: - this phase, which should be closely, associated with the basic university disciplines and should develop students' abilities to integrate knowledge from various disciplines. Education during this phase should ensure that the future accountant:

- Possesses knowledge of the humanities, arts and sciences.
- Develops a sense of a diverse global society,
- Understands the implications of technological developments, and
- Can function in a changing environment.

General professional education: - aims to provide students with: -

- The knowledge, techniques, sensitivities and abilities, all accountants should have for
- Entry into the Accounting profession, and
- The ability to apply this knowledge under reasonable supervision.

Specialized professional education: - During this phase in-depth study in one or more specialized areas of Accounting should occur. A graduate of a specialized

programme should be able to function at the entry level as a qualified professional. In Eritrea, the Accounting education structure need to be structured in the same way as at the university level, but it might differ in the colleges because of the time limit and the level of the college requirements.

2.2.2.2. Content

The relevance of the content in the Accounting education is to be considered in the programme development or evaluating the programme. Educational content should focus on:

- The central theme of information identification, measurement, analysis and communication (technical skill); and
- The personal capacities of students to interact with others, assume responsibilities, reason logically, think creatively, appreciate ethical standards, and communicate effectively; this will require an emphasis on learning rather than on teaching.

2.2.2.3. Structure

Students should be educated to market additional services to users of Accounting information. This would require an expanded education, which may result in competition with other professions but upon which may rest the survival of the Accounting profession.

2.2.3. Knowledge to be acquired through Accounting education

Although wide ranges of courses are given to the Accounting students at their college or university, they require some knowledge, which is general, organizational and business orientated. The auditing knowledge is also required for students who need professional training programmes. Dramatic changes in technology and the business environment are revolutionizing Accounting practices. Thus, there is a need

for significant changes in the Accounting programme to accommodate the new challenges facing the profession. To make this happen, the Accounting education programme should rest on three legs according to Lin and Hunter (1992:40). These are general education, instruction, and experience, which can be integrated with the major Accounting courses depending on the needs and requirements of the general and specific programmes.

- **General education:** - This is expected to motivate students to appreciate the existing heritage of structured and disciplined thought about private, economic, and social issues, a heritage at the root of all academic disciplines and applied social sciences. Hence, a socially critical approach was to be adopted in the Accounting programme, with the goal of sensitizing students to Accounting's social role and its response to social changes. Thus a multidisciplinary knowledge base is needed to prepare Accounting graduates to pursue their career under a dynamic social and business atmosphere.

This general knowledge will help Accounting professionals to understand the complex interdependence between the profession and society and to interact with diverse groups of people (FAESA, 1993:10-10). Such general knowledge should include an appreciation on the flow of ideas and events in history, awareness of the different cultures and socio-political forces in today's world, and broad understanding of mathematics and economics. Accounting provides relevant financial information (quantitatively expressed) to the economic decision-makers. Thus knowledge of mathematics and economics will increase accountants' efficiency in gathering and processing of relevant information towards economic development of a country.

- The second leg is **instruction**, through which students can acquire specific knowledge of a discipline. The role of instruction is to convey the curriculum to the students and took place in the classroom situation. It is agreed that instruction is necessary and efficient means for conveying some of the curriculum, because

students can effectively accept the authority of the instruction and the textbook. However, instructional education should not concentrate on technical and procedural Accounting knowledge at the expense of underlying concepts and their social and economic implications (Lin and Hunter, 1992:40). Although procedural knowledge is a necessary tool for performing Accounting work, those technical materials may often be complex and ambiguous and must be adopted in the light of real-world situation.

The approach of overstressing technical knowledge in traditional Accounting education is problematic because it cannot effectively accommodate changing Accounting practices in a dynamic business environment. Thus, instruction in university or college education must direct students in acquiring the rationale for Accounting procedures and in developing a solid conceptual framework for understanding and applying Accounting procedures appropriately in the real world.

- The third leg of Accounting education is **experience**. In experience, the student applies disciplinary knowledge acquired through instruction to solve real-world problems, and uses general education to understand the complex interdependence between the profession and society and to interact with diverse groups of people. university or college education should encourage and assist students in practising their knowledge and skills throughout the learning process.

In terms of organizational and business knowledge, professional accountants must understand the work environments found in organizations. They must understand the basic internal workings of organizations and the methods by which organizations change because progressive change occurs in organizations through technological development.

A strong fundamental understanding of Accounting is necessary for successful Accounting careers. This understanding includes the ability to:

- identify goals, problems and opportunities,
- identify, gather, measure, summarise, verify, analyse and interpret financial and non-financial data that is useful for addressing problems, and
- use data and exercise judgement in solving real-world problems and applying in real social, community and other situations.

The focus should be on developing analytical and conceptual thinking based on Accounting principles and standards. In addition to acquiring in-depth knowledge in specialized areas such as financial Accounting, management Accounting, taxation, information systems, auditing, and non-profit, governmental and international Accounting the student should develop an understanding of the broader knowledge of other disciplines.

2.3. Accounting education in the developing countries

A Sound Accounting ethics and principles has an impact on the breadth (expansion) of economic development of any country since Accounting is the provider of relevant information to decision-makers. Economic development and sound Accounting ethics and principles go hand in hand. The Accounting system should be sensitive to the information requirements of developing countries whose requirements are invariably very different from those of developed countries. In the developing countries of Africa economic development is regarded as a priority and it is argued that Accounting should play a role in achieving a desired level of economic development. The level of demand for Accounting services of a kind similar to those required in the developed countries tends to be comparatively low. The absence of good Accounting has generally been recognized as a major contributory factor in the poor economic performance by developing nations.

Amenkhienan (1986:21) noted that many developing nations seeking rapid economic advancement find their developmental efforts stifled by lack of a correspondingly relevant Accounting infrastructure. These countries are characterized by in adequate,

sparse, and largely uncoordinated Accounting systems and procedure, hardly relevant to the needs of their societies. These countries neither have the resources to develop Accounting systems suitable for their economic development nor the resources to develop the required Accounting education structures. Further, George Scott (1970:9) attributes the relative ineffectiveness of capital institutions in developing nations to poor and uninformative external reporting by saying that:

External reporting in developing nations often provides little relevant information to investment decisions and investors are uncertain about the reliability of the information given. As a consequence, investors are disinclined to provide the capital needed in an expanding economy.

Ndzinge (1990) as cited on FAESA (1993:6-23) also stresses the fact that developing countries should be seen to be achieving high standards in both financial reporting and the training of accountants that affects economic investment. He pointed out that a sound Accounting system inspires investor confidence and is one of the important factors in attracting foreign investment. According to American Accounting Association (AAA, 1978:71) not only are Accounting systems found in private enterprises in these countries insufficient to produce annual financial statements, but also that such statements are produced after a long delay. Thus to make for better and more timely flow of information and documents, developing countries should give first priority to the development of some basic systems and procedures.

As Beregovoy in (OECD, 1986:110) puts it, the foreign philosophy, which may have little or no relationship to the social, economic, and political realities of the developing nations, dominates the Accounting profession of those nations. In most developing countries, Accounting was introduced not because it was needed for development but because it was needed to facilitate the Accounting and reporting requirements of transnational corporations operating in those countries. For instance, Libya, Ethiopia, Somalia, Liberia and South Africa were countries which have been influenced by United States norms as a result of the business activities and presence of international organizations with their head quarters in the United States. (1986:110)

A study conducted by the United Nations and published in 1991 also found that the Accounting profession in Africa is generally inadequate (UN, 1991). This finding was particularly disappointing, as there is a strong correlation between 'the level of economic development and Accounting development' in developing countries. The reason why the UN Report thought Accounting services in Africa are generally inadequate are given below:

- i) 'Failure and inability to account effectively for limited resources in Africa have contributed greatly to current problems of the continent. Such failure or inability has attributed, in part, to the lack of competent Accounting personnel.'
- ii) 'The absence of sound Accounting systems and standards creates additional obstacles to foreign direct investment.'
- iii) 'Most government auditors have a role limited to combating misappropriations. They would better serve their governments if their role were broadened to include audits and if their personnel were appropriately trained and qualified.'
- iv) 'A number of countries (anglophone) have not published audited appropriation accounts for more than five years. Those that are more up to date rarely meet the statutory deadlines.'
- v) The Report points out however that 'sustained economic growth cannot be maintained in the absence of a sound Accounting infrastructure and an appropriately qualified and experienced Accounting profession.' (UN: 1991).

Fundamental to a good Accounting system is an appropriate and relevant set of financial Accounting standards. Smoothly functioning financial Accounting systems made possible in part by the development of better standards of financial reporting and auditing should in turn facilitate the development of sound management Accounting systems. An important argument can thus be made that a first step in Accounting development for a developing nations would be the determination of a set of financial Accounting standards appropriate to the needs, whether at the micro or macro level.

Tipgos (1987:384) described that there is a tremendous interest in improving the Accounting profession in the Third World Countries. In this case it is important to identify the best possible means of transferring Accounting knowledge to these

countries. This interest stems from recognition by world leaders that economic development needs the support of a cohesive set of data gathering systems to promote the effective integration of economic planning and policies and to monitor the effects of decisions on a country's limited resources. (Advances in International Accounting, V1, pp. 384)

Harmonizing Accounting principles throughout the world is important in order to simplify access to financial markets and facilitate commerce among nations. However, for most countries, particularly Third World Countries, harmonization is "putting the cart before the horse" (OECD, 1986: 385). If this is the case, harmonization assumes that the Accounting systems of these countries are comparable to those in developed economies. The reality is that most countries throughout the world have outdated Accounting systems, which need drastic expectation of success (Enthoven, 1983:110). While harmonization may not be a major goal for developing nations, they nonetheless face the critical problem of improving their Accounting systems. To this end, assistance from developed countries is imperative. Enthoven (1983:110) argues that "helping to improve Accounting in Third World Nations isn't only a matter of economic self interest; there is also the moral obligation to support Accounting colleagues and businesses in developing regions." It must be emphasized, however, that assistance in improving Accounting in these countries must be based on logical and well thought-out frameworks to avoid pitfalls experienced in developed countries.

2.4. Accounting education in Eritrea

Eritrea was faced with certain realities on the date of its independence, with which it had to come to grips with in resolving them to make the liberation meaningful. It was a country that had been devastated by war for more than three decades. Its infrastructure including education and health facilities, communication and related systems, agricultural, commercial and industrial bases were undeveloped. Its energy resources and exploitation of its mineral wealth were neglected. Management of its

environment was degraded creating an imbalance in the economic system with a number of conflicting effects on the environment of people and animals; and its population was displaced and made redundant. This was a story of economic disorder; lack of physical, social and institutional infrastructure; low material and human capital formation; and inadequate technological base. These were the major problems Eritrea was confronted with on the eve of its independence.

Due to the above reasons there has been an immediate and urgent need to revive the economy in a short period of time, to recover essential social services, and to restructure and define organizational capacities to make all these things happen. The real challenge and most serious one, however, was in the identification of the long term strategic development path by taking account of its strengths and weaknesses, opportunities and threats, and laying down the structures and policies within a defined macro framework [Coordinating Committee for the Formation of Accountancy Institute (CCFAI), 1997:1].

Like any other countries in Africa, Eritrea seeks rapid economic advancement, the effort of which is stifled by a lack of a corresponding relevant Accounting infrastructure. The development of Accounting and financial reporting standard is a need for both the public and private sectors in Eritrea. This can be done like in any other country, for the purposes of stewardship, evaluation performances and making correct decisions by predicting the future on the basic of reliable figures (accountability, feedback and predictive values).

As CCFAI (1997:2) pointed out development of Accounting and financial reporting standards is and should be one of those capacity building endeavors necessary and urgent in the on-going reconstruction and development of the Eritrean economy. Lack of adequate capacity in financial management and reporting and absence of an institution for the development of such disciplines and skills affect the progress of both public and private sectors. It is evident that Accounting, generally referred to as the 'language of business', as a measurement and reporting information system,

covers both macro and micro economic activities which relate to the planning and control of economic events not only at the enterprise level, but also at the levels of government administration and national accounts.

The need for Accounting and financial reporting standards will also further be intensified when the public and private sectors issue securities to raise finance for development purposes, to be traded in capital markets which together with the general public and investors will demand high quality financial information on the performance and conditions of government and private enterprises. Accounting meets these demands by way of providing relevant, timely and reliable financial information produced on a relatively uniformed basis. These are so essential for current decision making in the allocation of resources, which could have impacted on the country's potential for economic growth.

The development of the Eritrean economy will require the supplemental funds from foreign investors. Such investors take a number of criteria before making their investments. Ndzingo (1990) pointed out that a sound Accounting system inspires investor confidence and is one of important factors in attracting foreign investment. Clients, employers and the public require objectively prepared and, in many cases, independently audited historical and perspective financial data. Developing countries, lacking professional bodies which are able to produce that level of work, need accountants to help develop that data, thus enabling their governments to be more accountable for funding activities (Katz, 1998:19).

It is a challenging opportunity to Eritrea to become a member of large economic blocks. This requires support of standardized Accounting functions in terms of evaluating its comparative advantages and competitiveness of its goals and services. The industrial, commercial and agricultural sectors, central and local governments, public enterprises and business entities require accountants of different calibre in addition to the Accounting and financial reporting standards. Thus an increased

number of Accounting graduates from the university or ACC is quite important in Eritrea.

The need for timely, relevant and reliable information is also of vital importance to the successful achievement of set objectives. It is therefore of great importance to perceive standards in a wider context, which have no value without accountants. Accountants involved in the development of the Accounting and audit law professions of professional bodies, of education and training should ensure that development is coordinated and sustainable and also should help them build their economies by obtaining domestic and foreign investments (Katz, 1998:19). In addition to the production of standards or promulgation of laws, development of accountants is also necessary to bring about the desired changes to achieve the set objectives.

Further, without the capacity building mechanisms including professional body and educational establishments, accountants and auditors wouldn't have existed. Unless the production of standards are enforced and monitored they would not be enough. The contents of the curriculum, which an accountant has to be knowledgeable about, would be of limited value unless it is geared to the Eritrean economy. In short, there is overwhelming need for the laying down, at this stage of the Eritrean economic development, of the long term viable development plan to sustain the profession of Accounting and to avoid the pitfalls and setbacks which could arise from taking short term measures to resolve only existing problems (CCFAI, 1997:7).

According to the report of ACC (2000), there is high demand for accountants at different level of qualifications and for different purposes in both the public and private sectors. There is thus a merit to design a programme where multi-tiered qualifications are possible to meet the different demands of users of accountants, including internal auditors, management accountants, financial accountants, external auditors and consulting accountants. Developing universal values consistently by encompassing accountants of all levels within an umbrella of one body will provide

an impetus to the development of a strong Accounting voice. This will eventually be still in the members' sense of commitment and belongingness leading them to abide by the higher ideals and accepted societal values.

In Eritrea, Accounting and Accounting related courses are offered at the University of Asmara and in ACC. Students of Accounting may choose to restrict their Accounting studies to the university or college courses, which could lead to the acquisition of a degree or diploma in Accounting. The Accounting education currently provided tends to concentrate on technical aspects of Accounting. Consequently, there is a frequent call for a broadening of the educational base upon which the technical expertise is developed for professional accountants. So far there is no professional training institute which provides professional courses beyond the university or college study to qualify for admission to a professional institute to or instead of, acquiring a university degree or college diploma. However, when the graduates become employees of the professional organizations (such as office of the Auditor General or other private audit service corporations) they will be given a short-term training regarding audit procedures.

According to my understanding, ACC courses are available in the traditional Accounting related subjects of Principles of Accounting, Financial Accounting, Management Accounting, Financial Management, Auditing, and Cost Accounting, as well as supportive subjects such as Computer, Management, Economics, and Commercial Law. Course work is offered at this college for the diploma students.

2.5. Changing the Accounting curriculum

Accounting education is being challenged due to changes in technology and the business environment (Lin & Hunter, 1992:38). Accounting graduates often find that their school training fails to prepare them to cope with various practical situation rarely encountered in their classes. When the individual is involved in actual change

s/he experiences loss, anxiety and struggle (Fullan, 1982:38). The individual must face these feelings whether the change is prescribed, intentional or voluntary.

In this technological age individuals encounter change in their lives and are forced to adjust to it. Whatever the source of the change, the individual must work through a period of ambivalence and uncertainty. Through successful change the individual develops a sense of confidence, accomplishment and individual growth. Fullan (1985:399) suggested that through this process of change individuals alter their way of thinking and doing, develop new skills and meaning and satisfaction in what they have accomplished. In order to re-focus Accounting education on the development of critical thinking, students need to engage in the change process. Thus they (students) must engage in thinking that is reflective, reasonable, and focused on deciding what to believe or do (Doney & Lephardt, 1993:298).

In recent years, Accounting practitioners have issued passionate calls for fundamental change in Accounting education, with increased emphasis on developing communication, interpersonal and intellectual skills, and on broadening the knowledge base (Nelson, 1995:62). This is because Accounting is a useful discipline that has developed measurement concepts and techniques for use in articulating goals and in measuring progress toward such goals. For instance, conventional structures of double-entry bookkeeping and Generally Accepted Accounting Principles (GAAP) have played a major role in this connection during a period of rapid and prostrated business development and expansion [Edwards (eds.), 1974:40]. They (Edwards et al) also noted that the growth and increased complexity of business organizations, the broader equity markets and the generally heightened sensitivity to current issues have placed added responsibilities on the Accounting discipline as the basic source of public financial information.

These challenges within and without the traditional confines of Accounting provide great potential for contributions by accountants. To meet these challenges, the field of Accounting must broaden its horizons. The preparation of Accounting students to

meet the challenge of their profession must include a curriculum that emphasizes, among other important skills, the ability to think critically. The World Congress of Accountants in Katz (1998:19) also considered that it is essential for the programme to include changes in education trends because those changes are affecting accountants everywhere, in both developed and emerging countries. If Accounting is to grow in a changed, social and economic environment, accountants and their institutions must anticipate the needs of organizations and society, and then proceed to develop concepts, tools and educational mechanisms to serve those needs [Edward (eds.) 1974:40].

‘The Accounting profession is becoming a broad information profession that is using increasingly sophisticated measurement techniques, complex analytical concepts and new communication technology to provide improved information for innumerable economic and social decisions’ (Bedford, 1986). It is continually adding new products and service lines to their expertise. The accountants’ role is continually expanding as the profession responds to change in cultural attitude, changing economic conditions, technological innovations and all the other changes found in today’s dynamic societies. Accounting systems of the future will include information on external events and circumstances. Accountants who remain narrowly educated will find it more difficult to complete in an expanding profession. Future accountants will need a broader education to meet challenges likely to arise.

Elliot (1992:62) referred to the need for change in Accounting education when he concluded, “the challenge to Accounting education is to invent a third-wave Accounting paradigm and produce graduates who can function in the third-wave organisations they will be joining.” The Accounting Education Change Commission (AECC, 1990:307) supports this contention, stating that “to attain and maintain the status of a professional accountant requires continual learning.” In doing so schools ought to review their present curriculum and long range goals.

The third wave in a sense refers to a more comprehensive paradigm of thinking and

reasoning skills i.e. life long learning which keeps the status of the professional training of accountants. This comprehensive paradigm is seen as an approach, which allows students to learn the Accounting education on a continuous basis. This project also considers that the Accounting curriculum needs to raise the issue of continuous learning since the expansion of the Accounting profession requires critical thinking and reasoning skills.

2.5.1. Phases of change in Accounting education

Accounting education like any other educational practice can and does improve the factors facilitating improvement through the different phases of change. Berman & McLaughlin (1976) and Fullan (1982:38) have identified three phases of the educational change process, namely: the adoption phase, the implementation phase and the institutional phase. The adoption phase is the initial step or guidelines which typically include a list of objectives, coverage of contents, resources suggestions, and other relevant ideas set to improve the Accounting curriculum before any action of implementation took place. In simple terms, ACC may initiate or promote a certain programme or direction of change in the Accounting curriculum for whatever reasons. This first stage where the change programme gets started is therefore, the adoption phase.

Forward-looking accountants both in the profession and in the academic world have for many years been deeply disappointed with the narrow focus of Accounting programmes and with the rules-based, procedural approach of Accounting courses (Nelson, 1995:62). Therefore, the academic community may come with significant efforts to reinvent pedagogical techniques and restructure the curriculum to address the perceived deficiencies in Accounting graduates. This innovation (adoption) can be introduced because changes in the curriculum are desirable according to certain educational values and meets a given need better than existing practices.

The second phase is implementation phase, where a first attempt is made to put the change into practice. This phase will be examined in detail since it plays a vital role in determining whether or not the innovation continues to exist. Institutionalization is the most difficult phase to achieve. Institutionalization cannot occur if the implementation phase is unsuccessful.

2.5.1.1. Implementation

Once the need for change in the Accounting education is initiated from different sources and for different reasons, the process will go to the phase of implementation. Fullan (1991:65-66) as cited by Samuel (1998:15) defined implementation as changing process with the emphasis on actual rather than assumed use. More fully, implementation is the process of altering practice in order to achieve more effectively certain desired learning outcomes for students. When teachers endeavor to use a new idea, programme or teaching technique, they are involved in the process of implementation. Fullan also puts the term change, innovation, and revision as frequently used terms in the context of describing implementation. In either case, implementation is involved when a person or group of people attempts to use a new or revised programme for the first time. For instance, Accounting academicians may be involved in the change process and work together to create a new model of Accounting education.

What does a changing practice mean? In examining any proposed curriculum document (in this case the Accounting curriculum), Fullan (1991:37) claims that the initial implementation question is “Which aspect of current practice would be altered if this document were to be implemented effectively”? He also adds that the complexity of implementation begins to surface in that at least three aspects or dimensions of change appear to be involved. As Joyce & Showers, et al (1988) in (Fullan, 1991:40) points out that implementation is multidimensional, involving change in skills, practice, and theory or conceptions. Accordingly, to take a curriculum document as an illustration, at least the following three kind of changes

are at stake (Fullan, 1991:37): Possible use of new or revised materials (direct instructional resources such as Accounting curriculum materials); possible use of new teaching approach (e.g. teaching strategies or activities); and the possible incorporation of new or revised beliefs (e.g., pedagogical assumptions and theories underlying the particular approach). ACC has shortages of instructional materials and has used traditional teaching approach for the last four years. I am of the opinion that possible use of new or revised materials and new teaching approaches should be applicable in the curriculum development process.

There was use of revised materials if we relate these ideas to Eritrea's context. However, there were quite a few endeavors in trying to accompany the revised materials by new teaching approaches and the possible incorporation of new or revised beliefs. Due to a lot of problems, the question was "Which should get priority?" One wide spread solution for learning the new teaching approaches and the revised beliefs in order to come up with successful implementation along with the revised materials requires on going in-service opportunities for practice, feedback, exchange of experiences and coaching (Fullan, 1991: 77-88).

Virtually every curriculum change states or implies the three aspects of change whether it refers to Accounting, or any other discipline. Thus for each of these programmes there may be a set of materials (guidelines, textbooks, local curriculum documents), which, if used in the classroom, represent one indicator that implementation is taking place. But these same curricula also contain implications for what teachers and others might do differently: those skills and actions, which engage a teacher if s/he were putting the curriculum into practice. Teaching students problem-solving skills for example, involves the use of certain pedagogical approaches, methods of diagnosing student learning, planning and evaluation which, if not carried out by the teacher, result in failure to achieve desired objectives for students. Thus, teaching behavior is a fundamental component of change, which must go along with replacement or revision of materials.

Finally, curricula are based on certain assumptions, philosophies, or beliefs about education. These beliefs are often critical to effective implementation because they shape the teachers' thinking and subsequent actions. They are also extremely difficult to change (Fullan, 1991:42). To take a simple example, the teacher who believes that acquisition of facts and individual student memory work is basic, will think and behave much differently than the teacher who believes that students should be exploring knowledge, formulating and testing ideas, and interacting with fellow students. Implementation of a new or revised guideline, therefore, may necessitate changes or adjustments in the belief system of teachers as they work through it. In summary, an innovation or a revised programme consists of potential alterations in materials, approaches, and beliefs. Implementation refers to whether or not these alterations occur in practice.

Given at least the three dimensions within which curricular change may occur (materials, teaching approach and beliefs), it is clear that any individual may implement none, one, two, or all three dimensions (Fullan 1991:37). A teacher could use new curriculum materials in the classroom without using related teaching strategies (e.g. teaching inquiry-oriented materials in a lecture-oriented format) or a teacher could use at least some of the teaching strategies and materials without coming to grips with the theoretical framework and beliefs underlying the change.

One can also ask why are some proposals for change implemented and others not? Why do some curriculum receive effective implementation in some classroom and schools, and fail to be implemented in others? The complexity of the change process has led researchers to search for different ways to best characterize implementation (e.g. Fullan, 1991, Huberman & Miles, 1984, Louis & Miles, 1990).

Need, clarity, complexity, and quality are four features of change, which have been found to affect implementation. According to Fullan, (1982:39) the teachers' perceived need for the innovation will be influential in determining the success of its implementation. They are concerned whether the innovation addresses a particular

need of their students, whether their students will be interested and whether they will learn using the advocated change.

Clarity about the goals and the means of achieving the change is another factor, which influences the success of implementation. Fullan (1982:39) states that when a lack of clarity exists, a major problem develops because teachers and administrators do not understand what the change means in practice. Crandall, Elseman, & Louis (1986:21-53) emphasize that the implementers need to know what is important, which parts are essential to the innovation and which parts can be adopted or deleted without it losing its effectiveness. They stress that identifying the essential parts of an innovation is much more difficult than one would intuitively expect. Promoting a clear understanding of an innovation is essential if teachers and administrators are to be effective in achieving the anticipated change.

Complexity indicates the difficulty and extent of change required by teachers engaged in the implementation (Fullan 1982:40). When the behavior required by the change is significantly different from the teacher's current behavior, s/he may require training to learn the new skills (Crandall, Elseman, & Louis, 1986:21-53). The authors agree with both Fullan (1982:40) and Huberman & Miles (1984) that, even though complexity causes difficulties during implementation, more complex change accomplishes more because more is being attempted. A school system must choose an innovation which is neither so extensive that it cannot be implemented without major distortion nor should it be so minor that teachers will not consider it worth the effort.

The "quality and practicality of learning materials, technologies, and other products" is the final factor of the characteristics of change (Fullan, 1982:41). An innovation must measure up to the real world of the teacher and be useful in that world. Users of the innovation want to know whether it will help them and their students (Crandall, Elseman, & Seashore Louis, 1986:21-53). In Loucks & Zacchel's (1983:26-29) words the innovation needs to be "classroom friendly" which indicates that the

change should be usable in a normal classroom setting. Even the most reluctant user of an innovation can be converted if the innovation is of high quality. Once implemented, the innovation must meet the needs of the teacher, and assistance must be provided on a regular basis until teachers have mastered the change (Fullan, 1985:391-420). Whether the innovation appeals to teachers as workable and useful may determine its success or failure (Crandall, Elseman, & Seashore Louis, 1986:21-53). Therefore, change agents must consider these characteristics when planning for the implementation of an innovation.

The third phase of educational change process is institutionalizing. This phase refers to whether the change gets built in an ongoing part of the system or disappears by way of a decision to discard or through attrition (Fullan, 1991:88). It is this phase that represents another adoption decision, if it may not get implemented. For example, Accounting education development projects may not be implemented effectively and will be discontinued beyond a certain period of external funds. The reason for lack of continuation may be the same ones that influenced implementation, except that their role becomes more sharply defined. For example, as Fullan (1991:88) described, lack of interest or inability to fund 'special projects' out of district funds, and lack of money for staff development and staff support for both continuing and new teachers, signalled the end of many implemented programmes. Lack of interest and support at the central district office was another reason for non-continuation.

Institutionalizing a given innovation is not an end in itself. The process may begin with the individual user not even interested in attending to the innovation, but ends with the user who modifies the original innovation and/or even looking for a practice that represents an improvement. Improvement of practice is thus a continuous process of renewal. Similarly, schools that engage in major effectiveness or restructuring efforts are presumably interested in going beyond the original projects. Put more powerfully, school effectiveness projects are in the business of

institutionalizing the long-term capacity for continuous improvement (Fullan, 1991:89).

2.6. Accounting education in the evaluation process

Literature says Accounting programmes through years have largely emphasized technical training. Both professional and academic accountants have shown their disappointment in these narrowly focused Accounting programmes based on the rules-based, procedural approach of Accounting courses. These criticisms have provided a basis to look forward in attempting to change the Accounting education programmes to satisfy the real world situation. The following section provides an emphasis on evaluating the Accounting education within the educational programmes.

2.6.1. Evaluating the Accounting programme

Since all evaluation efforts have one common aim, the improvement of the programme, the evaluation (in this case evaluation of Accounting curriculum) should attempt to examine the extent of the influence of the educational programme on the teachers, the students, the materials used in school, and the school milieu. The objective is to establish whether certain components of the programme develop students' ability to contribute to personal matters and to that of the society. The evaluation must therefore be systematic and rigorous. The evaluation must be broad enough to focus on the various components (of the curriculum) and it should attempt to measure the changes that have occurred as a result of the programme.

Nevo (1983:120) suggests that almost everything in an educational programme can be an object of evaluation and therefore an evaluation should not be limited to students and teachers. He suggests that the clear identification of the evaluation object is an essential part of the development of any evaluation design. Clear object identification helps to keep the evaluation focused.

Thus, evaluation procedures are necessary tools for the evaluators to check up whether the practice is achieved as planned. Crone (1982:31) suggests that educational planners and programme administrators would do well to learn some lessons from the practice of regular check-ups in the health field, because if we do not, we shall continue to find ourselves in the unsatisfactory position of trying to work out where our well-thought plans went wrong. She suggests that this is where evaluation procedures become necessary tools to enable project staff to carry out periodic check-ups that will tell them how the programme and its various parts are functioning as they proceed.

According to Nevo (1983), until as late as the mid-sixties the only objectives of evaluation were the students, the teachers and the outcomes of learning. Until then the literature gave little attention to the evaluation of programmes. Since 1965, however, a considerable change of focus is evident. The main writers on evaluation, such as Alkin (1969), Scriven (1967), Stake (1967) and Stufflebeam (1969) have concentrated on the evaluation of educational programmes. The first attempts in programme evaluation used a linear model, and they tried to find out whether a programme had been successful or not. The same standard procedure was followed. First, the objectives were set out, then a base line measure of the situation was taken, then the programme was carried out. Sometimes after the programme had been in operation, a survey was conducted to try to establish whether there had been any significant changes and to what extent the original objectives had been attained.

2.6.2. Definition of evaluation

Writers have made many attempts in recent years to clarify the meaning of evaluation. To understand what the term means, some definition of programme evaluation offered by the principal writers on the subject are indicated here.

The definition offered by Cronbach (1963:672-83) which is supported by Scriven (1967) and Glass (1969) is essentially that evaluation is the gathering of empirical evidence for decision making and for the justification of decision-making policies. According to this, evaluation comes to examine the limits of consensus in a targeted population concerning a problem area.

Unruh & Unruh (1984:263) have also defined it as an interactive process of description and judgement that discovers the nature and worth of something. According to these authors, evaluators always attempt first to describe something and then to indicate or judge its perceived merits and shortcomings. According to West-Burnham (1994:158), the definition is also given as an internal and external formative process designed to provide feedback on the total impact and value of a project or activity.

Lewy (TOPS National 1984) makes it clear that if evaluation is to be of any use, it has to be useful to a stakeholder or client who needs answers to particular questions about the educational activity. The definition of evaluation adopted will therefore influence the questions that are asked and the purpose for which the data will be used. Many leading educationists believe that the basic rationale for evaluation is that it provides information for action and contributes to the rationalization of decision-making. It should therefore, be given great consideration when decisions about educational programmes are being made, since this is its major purpose.

In the field of management, evaluation is particularly important in considering the benefits associated with any curriculum innovation, or an existing pattern of curriculum provision. The curriculum to be evaluated might therefore include all aspects and dimensions of the actual and perceived curriculum as well as the hidden curriculum [Lofthouse (eds.), 1995:40]. Saylor, Alexander & Lewis (1981) cited by Unruh & Unruh (1984:263) described that curriculum evaluation is the process used in judging the appropriateness of curriculum choices. They pose the following questions as significant for curriculum evaluation:

- Is the curriculum fulfilling the purpose for which it was designed?
- Are these purposes valid?
- Is the curriculum appropriate to the particular students involved?
- Are the selected activities the best choices considering the goals that are sought?
- Is the content the best possible?
- Are the materials used for instructional purposes appropriate and the best available for the envisioned goals?

Unruh & Unruh (1984:263) also define it as a process of searching out ways to improve the substance of the curriculum, the implementation procedures, the instructional methods, and the effects on student learning and behavior.

Whatever definition is adopted, it is clear that evaluation is a necessary component for refining the planning and execution of a programme and for ensuring that it moves towards attaining its objectives.

2.6.3. The rationale of evaluation

Increasing importance has been given to Accounting education in Eritrea since the date of independence (1991) particularly at the higher education level. Accordingly, ACC is offering a two-year diploma programme in different areas of which Accounting is one. This Accounting programme will play a vital role in any future development planning and the question 'why evaluation' needs to be raised because it is essential that this programme should be effective. Evaluation is therefore indispensable. It has been indicated that in the past the importance of evaluation tended to be overlooked, but it is now increasingly seen as an integral part of the decision-making process for refining educational programmes while they are in operation. Many educationists have stressed the importance of this and believe that education is not a static or stagnant pool, but is, or should be, vital and dynamic. Educators, according to them, should therefore be constantly seeking new ways to improve educational programmes, identifying the problem areas and developing and

creating new approaches, so that the professional ability of the teachers is improved. Systematic evaluation, they propose, helps to achieve these aims.

Therefore, the main purpose of evaluation is as a diagnostic tool to facilitate decisions about a programme, to improve it, to attain its goals and to direct and monitor the programme as it develops, with a view to identifying its strengths and weaknesses, so that it may be re-directed or refined while in progress.

Lewy (1985) as cited in Husen & Posthethwaite (1985), suggested that there can be various criteria for evaluating a programme, depending on who wants information and why. He suggests that such criteria will be reflected in the data collected. Nevo (1983) suggests also that there should be clarity about who requires this information, who is to be served by it and for what purpose it is to be used.

2.6.4. Formative and summative evaluation

It has been indicated that evaluation provides data to judge the effectiveness of an educational activity and for streamlining the process of development. Evaluation can be formative or summative, or both.

Scriven (1967) was the first to suggest that a distinction should be made between formative and summative evaluation, though he was perhaps not the first to recognize this distinction between the two.

Lewy (1985) suggests that there was a formative-summative dichotomy for a full twenty years after these terms had been introduced. Scriven (1980:62), the originator of the terms, also provided the following definition of formative and summative evaluation:

2.6.4.1 Formative evaluation

Formative evaluation includes an assessment of the functioning of different components of the programme such as design, preparation and implementation and learning outcomes at different stages of a programme. It involves continuous monitoring and its use helps to improve the chances that a programme will attain its final objectives. This type of evaluation evaluates not only the final outcome of a programme but also recognizes the problems and improves the process as the programme moves along.

Formative evaluation provides very important information- about where and what is needed to improve a programme and how much the target groups are benefiting or will benefit, whether the implication is meeting its objectives, or if the objectives are still in line with the needs and aspirations of the target group. It also identifies the strengths and weaknesses of the programme. (Scriven, 1980:63) This type of evaluation is necessary in today's Accounting education programmes since the discipline has to cope with the continuously changing business environment.

2.6.4.2. Summative evaluation

Traditionally, Accounting education programmes have been adapting summative evaluation. This is normally done at the end of an extended period of "trying out" or experimenting with a programme to get the model right. It indicates whether the target population during the period of implementation of the programme has attained the objectives of the programme. It also indicates the effectiveness or ineffectiveness of the programme and how much the target group has achieved or gained during the specified periods of implementation. It is after this stage that the authorities must decide whether the programme should be extended or not. This is the sort of information, therefore, which should be delivered to the top level decision-makers and planners (Scriven, 1980:150).

2.6.5. Conclusion

What the literature say about the role of Accounting education in economic development was described in the previous sections of the chapter. Accounting profession was seen as a useful instrument for an economic growth of any nation. However, the services provided through this profession differ from country to country. How Accounting students are educated and trained is also differ from country to country to provide services to the business community.

In the developing nations priority is given for economic development. Accounting should play a role in achieving a desired level of economic development. Since most developing nations have been identified with the absence of good Accounting, generally they have a poor economic performance. Their interest of broadening Accounting education is highly intensified. But they need assistance to improve Accounting profession and must be based on a logical, well thought-out framework to avoid pitfalls experienced in developed countries. Similarly, Eritrean Accounting education is not far from the other countries of Africa that is characterized by lack of Accounting personnel and infrastructure. Thus, it should be developed to revive the economy, recover social services, and restructure organizational capacities. Accounting education is offered in ACC and University of Asmara for the students who pass the matriculation exams and joined the social science stream.

In today's world, technological development occurs continuously. As a result Accounting education is being affected by the change in technology. This will result in the Accounting education to broaden its horizons. The purpose of this study is to evaluate the Accounting curriculum of ACC. According to Scriven, this evaluation study is conceptually based on summative evaluation as the object of evaluation – the Accounting curriculum and its underlying activities- which has already been developed and implemented for the last couple of years. However, as the aim of the study indicates, the study is dedicated in solving problems that need further

improvement and change of Accounting curriculum although these tasks can be identified under the role of formative evaluation. Thus, although more emphasis is given to summative evaluation somehow formative evaluation is also used.

The scope of literature discussed in this chapter limits the researcher to concentrate on specific data. Based on the scope of data to be collected, the research instrument was developed to collect the relevant data. Thus, the following chapter deals with the details of research approaches used. It describes the different techniques used to collect data, how the study site and the subjects are selected, the data collection process, and the analysis.

CHAPTER THREE

3. METHODOLOGY TO RESEARCH ACCOUNTING EDUCATION

3.1. Introduction

In the previous chapter, the literature review concerning the development and changes required to the Accounting education in the developing countries and especially in Eritrea were discussed. Further, it included different evaluation methods that could support this study in evaluating the Accounting curriculum of ACC. The literature review was used to reveal sources of data for the researcher and helped to develop new ideas and approaches to solve the research problem.

The researcher then moves to choose the research technique and the research instruments that are used for data collection. Therefore, the chapter deals with the details of research approaches underpinning this study. The research approaches help to collect the relevant data, which are necessary to solve the research problem. Therefore, the chapter examines the data collection techniques employed, the selection of study site, negotiations, process of collection, and analysis. The relevant data collected through the instruments employed in this study are the main source of information to solve the problem under investigation.

3.2. Description of the research instrument

Research can be described as a systematic and organized effort to investigate a specific problem that needs a solution (Sekaran, 1992:4). It involves a series of well-thought-out and carefully executed activities that enable us to know how certain problems can be solved or at least minimized. In essence, research provides relevant information for decision making to adjust problems. The information provided can

be the result of a careful analysis of data gathered first hand or of data that are already available. Data can be quantitative or qualitative. Research methods refer to the ways in which research studies are designed and the procedures by which data are analyzed.

According to Goodman & Adler (1985) cited by Fraenkel & Wallen (1993:408) the rationale for 'choosing one methodology over the other is connected to the nature of the subject studied and the underlying goals of the research.' Similarly, Bell (1993:6) pointed out that the nature of the research inquiry and the type of information required influence both the approach the researcher adopts and the methods of data collection used.

Many different types of qualitative methodologies exist, but there are certain general features that characterize most qualitative research studies. Not all-qualitative studies will necessarily display all of these characteristics with equal strength. Nevertheless, taken together they give an overall picture of what is involved in this type of research. I (researcher) used an interview and document analysis to obtain the qualitative data of this study.

As cited on Fraenkel and Wallen (1993:380), Robert Bordan and Sari Knopp described five common features of a qualitative research:

1. The natural setting is the direct source of data, and the research is the key instrument in qualitative research. Therefore, qualitative researchers go directly to the particular setting in which they are interested and collect their data.
2. Qualitative data are collected in the form of words or pictures rather than numbers. The kinds of data collected in qualitative research include interview transcripts, field notes, photographs, audio recordings, video tapes, diaries, personal comments, memos, official records, textbook passages, and anything else that can convey the actual words or actions of people. To qualitative research, no data are trivial or unworthy of notice.
3. Qualitative researchers are concerned with process as well as product. Qualitative researchers are especially interested in how

things occur. Hence they are likely to observe how people interact with each other; how certain kinds of questions are answered; the meanings that people give to certain words and actions; how people's attitudes are translated into actions; how students seem to be affected by a teacher's manner, or gestures, or comments; and the like.

4. Qualitative researchers tend to analyse their data inductively. Qualitative researchers do not, usually, formulate a hypothesis beforehand and then seek to test it out. Rather, they tend to 'play it as it goes.'
5. How people make sense out of their lives is a major concern to qualitative researchers. A special interest of qualitative researchers lies in the perspectives of the subjects of a study. Qualitative researchers want to know what the participants in a study are thinking and why they think what they do.

As it was indicated earlier, this research aimed to make a critical evaluation of the current nature of the Accounting curriculum in terms of changes required in its content and teaching methodologies and the need to satisfy the world of work. The employers, instructors and graduate students are the key factors for input towards curriculum evaluation and it is for this reason it seemed important to explore their views on the existing Accounting curriculum of ACC.

Qualitative research aims at understanding things (Day, 1997:9). It is used to increase knowledge, clarify issues, define problems and generate hypothesis. Another feature of qualitative research is its special interest in how things occur (Fraenkel & Wallen, 1993:381). As such, qualitative researchers are likely to investigate how people interact with one another, how certain questions are answered, and the meanings that people give to certain words and actions. In addition, the researcher was more concerned with an in depth understanding of the respondents' perceptions of the existing nature of the Accounting curriculum.

As Maanen (1979:10) pointed out, qualitative investigators tend to describe the unfolding of social processes rather than the social structures that are often the focus of quantitative researchers. Further, Matthew in (Maanen, 1979:117) described that qualitative data are attractive for many reasons:

They are rich, full, earthy, holistic, “real”; their face validity seems unimpeachable; they preserve chronological flow where that is important, and suffer minimally from retrospective distortion; and they in principle, offer a far more precise way to assess causality in organisational affairs than arcane efforts like cross-lagged correlation (after all, intensive fieldwork contains dozens of “waves” of data collection, not just two or three).

Qualitative research as opposed to quantitative research has the advantage of getting both the researcher and the subject of the research closer together (Hitchcock & Hughes, 1995:12). This provides the researcher with an opportunity to investigate social behaviour (1995:12), in this case the views, perceptions and experiences of the employers, instructors, the director, and graduated students at work.

From different sources, qualitative data can be collected in many ways and in different settings. The next section of this chapter deals with the issues addressed in the research process i.e. how to collect the required information and to decide what techniques would be best to employ.

3.3. Data collection techniques

As it was earlier said, qualitative data can be collected through different methods.

Selecting a method or methods is based on what kind of information is sought, from whom and under what circumstances. The following section speaks about the advantages and disadvantages of different data collection techniques and the methods employed in this study. It includes interviews, document analysis, questionnaires and observation.

3.3.1. Interviews

According to Robson (1993:229) the interview is a flexible and adaptable way of finding things out. This person gives the following advantages of face to face interviews. It offers the possibility of modifying one’s line of enquiry, following up

interesting responses and investigating mistakes in a way that postal and other self-administered questionnaires can not. Further, the disadvantages can be lack of standardisation which inevitably raises concerns about reliability; biases are difficult to rule out, and are time consuming.

Interviews can be unstructured, semi-structured and structured based on the degree of structure or formality of the interview.

i) Unstructured interviews: Unstructured interviews are flexible; few restrictions are placed on respondents' answers (Van Dalen: 1979, 159). They are so labelled because the interviewer does not enter the interview setting with a planned sequence of questions that he will be asking the respondent. The objective of the unstructured interview is to surface some preliminary issues, so that the researcher can formulate a good idea of what variables need further in-depth investigation. In such kind of interviews, one can gain an insight into the character and intensity of a respondent's attitudes, motives, feelings, and beliefs and can detect underlying motivations and unacknowledged attitudes. One can penetrate behind initial answers, follow an unexpected clue, redirect the inquiry into more fruitful channels on the basis of emerging data, and modify categories to provide for a more meaningful analysis of data.

ii) Structured interviews: Structured interviews are those conducted by the interviewer when he or she knows exactly what information is needed and has a predetermined list of questions that will be posed to the respondents. The interviewer will have written out these questions and will refer to this list while conducting the interviews. The questions are likely to focus on factors that surfaced during the unstructured interviews and considered relevant to the problem. As the respondents express their views, the researcher would note the responses on the schedule. The same questions will be asked of everybody in the same manner. Sometimes, however, based on the necessity of the situation, the researcher might follow a

prospective lead from a respondent's answer by asking other relevant questions not on the schedule.

iii) Semi-structured interviews: According to Robson (1993:230), Semi-structured interviews are:

Interviews where the interviewer has worked out a set of questions in advance, but is free to modify their order based upon her/his perception of what seems most appropriate in the context of the 'conversation', can change the way they are worded, give explanations, leave out particular questions which seem inappropriate with a particular interviewee or include additional ones, to unstructured (completely informal) interview.

3.3.2 Document analysis

Robson (1993:272) has referred to document analysis as content analysis. It differs from the techniques that we have considered so far in that it is indirect rather than direct. Instead of directly observing, or interviewing, or asking someone to fill in a questionnaire for the purpose of our enquiry, we are dealing with something produced for some other purpose.

According to Robson (1993:272), the following advantages and disadvantages are provided:

Advantages:

- It is an 'unobtrusive' measure. You can 'observe' without being observed.
- The data are in permanent form and hence can be subject to reanalysis, allowing reliability checks and replication studies.
- It may provide a 'low cost' form of longitudinal analysis when a 'run' or series of documents of a particular type is avoidable.

Disadvantages

- The documents available may be limited or partial.
- The documents have been written for some purpose other than for the researcher, and it is difficult or impossible to allow for the

biases or distortions that this introduces (need for triangulation with other accounts, data sources to address this problem).

- As with other non-experimental approaches, it is very difficult to assess causal relationships. Are the document causes of the social phenomena you are interested in, or reflections of them?

3.3.3 Questionnaires

A questionnaire is the precision, detail and order of the questions, leaving little discretion for the interviewer, which investigates the interview schedule from the interview guide for in-depth interviews (Hall & Hall, 1996:99). The following advantages and disadvantages of questionnaires are given according to Robson (1993:243):

Advantages:

- Time and cost are strong reasons in favour.
- Allows respondents to complete the questionnaire at their leisure time.
- Can be sent by post and covers a wider geographical area.
- Less effort is required as one questionnaire is distributed to many respondents.

Disadvantages:

- Data are, necessarily, superficial- there is little or no check on the honesty or seriousness of responses.
- It doesn't give chance to clarify vague questions.
- The researcher has no opportunity to study body language.

3.3.4 Observation

Observation is another method of qualitative data collection where the researcher is involved either directly or indirectly in the process of observation. Observation is a method by which the researcher obtains data that pertains to the study. The researcher looks around the researched area and observes the activities that took place and picks up any forms of data existed in the research setting. According to

Moore (1993:12) observation takes two forms, namely direct and indirect observation. When directly involved, the researcher observes what is studied and in indirect observation the researcher depends on the experience of the others. The following advantages and disadvantages of this collection method are given from Robson (1993:191):

Advantages:

- Its directness- you can ask people about their views feelings or attitudes, you watch what they do and listen what they say.
- It promotes valid information.
- It seems to be pre-eminently the appropriate technique for getting at 'real life' in the 'real world'.

Disadvantages:

- It has ethical problems- i.e. the observed are unaware of being observed.
- Takes time and effort.
- Biases in the result of collected data because it is not easy for the researcher to select data.

3.3.5. Methods used

In the previous section, the researcher has tried to describe the different techniques of data collection and described briefly their advantages and disadvantages. However, this section will cover the methods of collection employed in this research being part of the qualitative data collection techniques described above.

In this research project, I used semi-structured interviews and documentary analysis to collect the relevant data. The interview I used was a face-to-face interview to acquire more information through encouraging the subjects and understand quickly the responses by observing their expression.

3.3.5.1 Interview

An interview is a very important method used by qualitative researchers in the process of data collection. It is the best way of finding something out about people's activities. The purpose of interviewing people is to find out what is on their mind-what they think or how they feel about something (Fraenkel & Wallen, 1993:385). We interview people to find out from them about those things we can not directly observe for example their feelings, thoughts, and intentions. Many people are more willing to communicate orally than in writing and, therefore, will provide data more readily and fully in an interview than in a questionnaire. In a face-to-face meeting, an investigator is able to encourage subjects and to help them probe more deeply into a problem. The respondents' incidental comments, facial and bodily expressions, and tone of voice can help the interviewer to acquire information that would not be carried in a written reply.

When a sufficient number of interviews have been conducted and the researcher feels he/she has sufficient information to understand and describe the important factors operating in the situation, the researcher would stop the interviews. The information collected from the various interviews would then be analyzed. This would help the researcher to find solutions to the research question.

The information obtained during the interview should be as free as possible from bias. Bias refers to disposition in the data collected. The interviewer, the interviewee, or the situation could introduce biases. The interviewer could bias the data if proper trust and rapport are not established with the interviewee or when the responses are either misinterpreted or distorted, or when the interviewer unintentionally encourages or discourages certain types of responses through gestures, facial expressions, and the like. Interviewees can bias the data when they do not give their true opinions but provide information that they think is what the interviewer is expecting or wants to hear. Also, if the respondents do not understand questions, they may feel hesitant to ask for clarification. They may then answer questions

without knowing what exactly the questions mean, and thus introduce biases. The actual setting itself in which the interview is conducted might sometimes introduce biases. Some individuals may feel uncomfortable when interviewed at the workplace and not respond frankly and honestly. Finding the right place where to conduct the interview make the interviewee to respond at ease and convincing the interviewee can reduce bias.

Biased data will be obtained when respondents are interviewed while they are extremely busy or are in a bad mood. The personality of the interviewer, the introductory sentence, and other aspects could introduce additional biases. Being sensitive to the many sources of bias will enable interviewers to obtain relatively valid information.

Since emphasis in this study was on the subjective meaning and the factors dealing with the Accounting curriculum of ACC, it was necessary to be on site to see the total college context and to talk in depth with the director and instructors of the college, employers who recruit graduates from this college and graduate students at work. In order to ascertain such subjective meaning, I used semi-structured interview questions. The purpose of using interviews in qualitative research is 'to gather descriptive data in the subjects' own words so that the researcher could develop insights on how subjects interpret some piece of the world (Bogdan & Biklen, 1982:135). The interview questions used for data collection of this research project are included in the Appendices I & II.

I conducted interviews with the director and instructors of the college, employers who recruit graduates from ACC, and graduate students at work who had a contact and interest in this research project. These interviews were of a semi-structured type and discussions about various aspects of the Accounting curriculum took place. Data collected through these interviews were used in a qualitative manner to illuminate findings reported in the study.

Pattern in Fraenkel and Wallen (1993:385) says the following regarding interviews:

We interview people to find out from them those things that we cannot directly observe. The issue is not whether observational data is more desirable, valid, or meaningful than self-report data. The fact of the matter is that we cannot observe everything. We cannot observe feelings, thoughts, and intentions. We cannot observe behaviours that took place at some previous point in time. We cannot observe situations that preclude the presence of an observer. We cannot observe how people have organised the world and meanings they attach to what goes on in the world. We have to ask people questions about those things.

Pattern's arguments for the use of interviews provide a rationale for using an interview in this research. Semi-structured interviews were used to gain the subjects' views, values, feelings, experiences and attitudes on the current situations of the Accounting curriculum of the college, and the participants' ideas for professional support. This provided subjects with the freedom to express themselves in some detail.

Among the qualities of interviews, the following advantages and disadvantages of face-to-face interview can be justified:

Advantages: The main advantage of face-to-face or direct interview is that the researcher can adapt the questions as necessary, clarify doubts, and ensure that the responses are properly understood by repeating or rehearsing the questions. The researcher can also pick up non-verbal cues from the respondent. Any discomfort, stress, or problems that the respondent experiences can be detected through frowns, nervous tapping, and other body language unconsciously exhibited by the respondent. This would obviously be impossible to detect in a telephone interview.

Face-to-face interviews provide rich data, offer the opportunity to establish rapport with the interviewees, and help to explore and understand complex issues. Many ideas that are ordinarily difficult to articulate can surface and can be discussed during such interviews. Face-to-face interviews are best suited at the exploratory stages of

research when the researcher is trying to get a handle on concepts or the situational factors.

Disadvantages: Interviews are useful tools, but more time, money, and energy are required to conduct interviews than administer questionnaires. Interviewers may bias the responses. The race, age, sex, religion, vocabulary, accent, ethnic background, or social class of the interviewer may alter the responses of the respondents; hence, these factors must be considered in selecting interviewers. Other disadvantages of face-to-face interviews are the geographical limitations they may impose on the surveys and the vast resources need if such surveys need to be done nationally or internationally. The costs of training interviewers to minimize interviewer biases (e.g. differences in questioning methods, interpretation of responses) are also high. Another drawback is that respondents might feel uneasy about the anonymity of their responses when they are interacting face-to-face with the interviewer. It can also be expensive if a big sample of subjects is to be personally interviewed. Where several interviewers are involved, adequate training becomes a necessary first step.

I made an effort to utilize the semi-structured interview by conscious consideration of the disadvantages and maximum utilization of the advantages to the best of my ability.

3.3.5.2. Document analysis

The curriculum document of ACC, and the programme policy of the Accounting department of the college were analysed to further my understanding of the current Accounting system and to identify the potential factors that enable and hinder the effective implementation of the change in the Accounting curriculum.

3.4. The process of data collection

Under this section, the process of designing the interview questions, the research site selection, the subjects of the study, and the interviews employed are described in detail.

3.4.1. Designing the interview questions

The process of designing the interview questions are shown in this section. I developed the main research question and sub-questions in relation to the aim of the research. As it was described earlier, interviews are one techniques of data collection in this study and are therefore designed based on the main research question and sub-questions as outlined in the first chapter in relation to the literature in the area of the Accounting curriculum. Some of these interview questions I already applied during my studies at UWC for a pilot project of M-6 assignment taking Peninsula Technikon as a site of the study. I had received constructive comments from my supervisor on those questions. In this regard I developed the interview questions of this research project and discussed with my friends in Eritrea since it has been impossible to discuss this issue with my supervisor due to a time constraint. Based on their constructive comments and critique I made the necessary corrections and changes to the questions. I have been able to finalize the interview questions based on the discussions held.

3.4.2. Research site

The study site which I have selected was in Asmara (Capital of Eritrea) where I could make continuous contact with the participants before and during data collection process to make communication easier. Also, the only Commercial College in Eritrea is found in this capital city.

My first plan was to conduct a study with regard to the whole curriculum programme of ACC, however, it seemed ambitious to cover all. Due to a time constraint and the breadth of the college curriculum, I was unable to conduct this plan. Thus, I restricted myself to limit my study within the boundary of the Accounting curriculum of ACC. This study also increased my interest to work with the Accounting department of the college looking forward to the development process.

3.4.3. Negotiations

My first responsibility when I went to Eritrea was to collect a letter of permission to conduct my research. After one week of my arrival, I got a letter from the Director of ACC with whom I had been working with.

The selection process was as follows: First, I made contact with the Director of ACC and the staff of Accounting department and explained why I was conducting this study; then I decided to interview the Director and two of the Accounting instructors who had longer teaching experiences in that college. In addition, this first contact helped me to get information where I could get graduate students at work and the possible organisations, who have communications with the college. I then went to the organisations and explained to their managers what my research was about and what information I needed from them. They were very co-operative and willing to participate in the study. Further, they allowed me to get access into the Accounting department of each organisation and made contact with the concerned person and the graduate students'. I assured them that they were free to refuse if they felt uncomfortable with me interviewing them. One employer refused the use of a tape recorder. It was difficult for me to take notes from the individual's response without a tape recorder and the idea was similar to other responses. I got someone as a substitute for the employer who refused to be interviewed while also using a tape recorder. Then we fixed appointments with individual employers and students who had graduated to be interviewed in their spare time. All of them were very pleased

assuring that this research regarding curriculum evaluation could make a difference in ACC.

The number of interviewees has been seven which were made up as follows: one director, two Accounting instructors, two heads of Accounting department of outside organisations, and two graduate students at work. The sample size might seem very small, however, most important is to get reliable information from the respondents and not to concentrate on the number of responses. A small sample was also manageable considering the time available for the research.

3.4.4. Conducting the interviews

The interviews I conducted were both in 'Tigrigna,' one of Eritrean's local languages and in English. I chose Tigrigna to avoid a language barrier. I interviewed the two employers, director of ACC, and two students who have graduated in Tigrigna language. English was used to interview the two expatriate instructors who cannot speak Tigrigna. The interviews for the two employers, the Director and two graduate students were translated into Tigrigna with the help of my friends. Copies of the interview questions in Tigrigna and in English can be found in the appendices I & II.

As I mentioned earlier, the interviews I had with the Head of Accounting Department at Peninsula Technikon during my studies for my assignment was of great help to me. Having little experience in interviewing, I started the process by interviewing the individuals according to the time scheduled by the subjects during the negotiation. A mini-cassette recorder was used to record the information with the permission of the subjects.

The interviews took place from 15 December 2000 to 15 February 2001. As to the places of the interviews, the two heads of the Accounting departments of each organisation and two graduate students were individually interviewed at their respective offices. During interview sessions, we could have been repeatedly

disrupted by phone calls and other people who needed administrative services. Luckily, nothing happened and the interviews went very smoothly. Similarly, the individual interviews with the director and the two instructors at their respective offices went smoothly, with no interruption. The duration of the interviews ranged from 30 minutes to 45 minutes. The interviews took place in a generally secured and conducive place for interviews and discussions. The subjects were generally cooperative, but some of the graduates observed were a little bit hesitant and shy until they were probed with further questions.

I presented the data collected from the director and two instructors of ACC, two graduate students, and two employers separately. The responses provided for each question were clustered to identify the issues that appeared to be critical to the subjects. Then the data was analysed and discussed under the common themes that emanated from the research question, the interviews and the literature review. Finally, conclusions were given, based on the empirical data, curriculum documents and the literature review.

The presentation of the empirical data concerning the subjects' perception of the existing Accounting curriculum of ACC and data analysis is given in the chapter that follows.

CHAPTER FOUR

4. FINDINGS OF ACCOUNTING EDUCATION IN ACC AND ANALYSIS

4.1. Introduction

Details of the research methodology approaches for data collection process were presented in the previous chapter. The different approaches helped the researcher to collect the relevant data, which were important to solve the research problem. Data collected through these instruments are therefore presented and analyzed in this chapter. The empirical data were collected through interviews and documents from the college. Responses of each interviewed question and relevant data from college records are presented. Data are organized by identifying the issues of Accounting curriculum at ACC for evaluation purpose. Finally, the chapter is concluded by analyzing the presented data for each interview question as a summary of the whole chapter.

4.2. Aims and objectives

The interviews I conducted concerning the objectives of the Accounting department was with the Director and two Accounting instructors at ACC. I didn't interview graduate students because I thought I would get the same responses as that of the director and two instructors. According to the respondents, the objectives of the Accounting department were developed in the understanding of whether the aims and objectives of the Accounting curriculum were worthwhile, relevant and attainable. The courses and activities, which the Accounting department offer, are outward manifestations of that purpose and direction.

Accounting education is very necessary for a country's economic development. Likewise, ACC is providing Accounting education at tertiary level in Eritrea. The Accounting department incorporated in this college has an objective of training students, as junior accountants to fill the vacant place of the middle level skilled manpower required in the private and public sectors.

The Director said, "It is the mission of the Accounting department to provide career oriented and training of the highest possible quality in order to empower persons from across the societal as well as the international society." According to him it is the responsibility of the Accounting department to develop academically, socially, and technologically competent students who are responsive to the broader needs and challenges of the society.

Instructor number one described the objective of the Accounting curriculum as follows: "It is the objective of the Accounting department to develop skills in the Accounting principles and knowledge in different areas like Financial Management, Financial Accounting, Cost Accounting, and Auditing." He added: "We are trying to give not only theory but also practice to our students so that they will be competent in the world of market after they graduate."

According to **Instructor number two** the objective of the Accounting department, which is incorporated in ACC, is to provide Accounting education for the trainees who are future Accounting personnel in Eritrea. Further he said: "As every one knows Accounting is the language of business and is useful in providing financial information to both business and none business organizations. Therefore, we need to incorporate the Accounting department in our college."

From its document the ACC, including the Accounting department, has a vision to become the best career training institutions in Eritrea. It believes in strong links with commerce, industry and public sector to ensure that it remains relevant and teach the students what these sectors want.

Further, the proposal for expansion and development of ACC (1997: 19-20) refers, the following objectives of the Accounting department:

- To develop a firm base in Accounting principles and knowledge, techniques and skills in Financial Accounting, Auditing and Cost Accounting enabling trainees obtain employment on completion of the course,
- Knowledge, techniques, and skills in Financial and Management Accounting which are crucial to decision making,
- Knowledge and skills in computer operations with additional skills in the utilization of computers for finance,
- Develop managerial skills.

The study of Accounting is very important for both business and non-business organizations. It is the function of collecting, recording, analyzing, interpreting, attesting, presenting and communicating essential financial information, both quantitative and qualitative, about economic entities (FAESA: 1993,3-1). Such information is potentially useful for making economic decisions toward the attainment of enterprise and societal goals.

As a common idea of the respondents and the documents, the main aim of the Accounting programme is to produce and develop efficient and competent personnel in the discipline of Accounting, to satisfy the needs of private, public and government organisations, which are extending hands to the developmental activities of the nation. Thus the objective seems attainable and relevant towards students' future career development by which the industries, business and government organisations could potentially benefit. In addition, the Accounting department of ACC gives emphasis to training with appropriate attention to education in Eritrea. Thus, Accounting training is the process of the systematic instruction of the student in those skills and procedures which are necessary for the individual to practise.

Further, I have included in this section an interview question concerning the inclusion of Accounting education in Eritrean education policy. According to the respondents (the director and two instructors), Accounting education is part of the business education in Eritrea. The education policy does help the Accounting field and encourages institutions (that offer Accounting education) to provide accountants to alleviate the dire shortages of accountants in Eritrea.

The Director of ACC said, “Accounting is one of the areas of study in the field of business education that Eritrean education policy is concerned about. It is taught at different grades at the Eritrean secondary schools, colleges, and universities.”

Instructor one said, “As you know Eritrea is like a new-born child. We are in the development stage. We are not fully equipped in computer technology even some of the organisations as well as the MOE are at their stage of development. Today, business and commerce are expanding very fast. We have to give maximum thrust and consideration to the standard of education. This is becoming part of the education policy of Eritrea. For example, I have seen some documents regarding commerce education of some schools of which business and commerce are their main goal. However, it is not growing, as it should. Therefore, more emphasis must be given to this field of study.”

Instructor two said, “Accounting is highly demanded and is the means or the tool by which the result of what we do can be exposed. Unless we know the result of what we do, everything we do and the progress of what we have been doing will be of no use. So it is important to exhibit Accounting as a subject and wherever we go we can see that it is as one of the important taught courses or as a program in colleges and universities.”

He added, “In our college teaching Accounting courses to our students is still going on as a programme. It is the government’s policy, which guides the university or our college to teach Accounting. The University of Asmara for instance has one

department called Accounting department under the Faculty of Business and Economics. Moreover, business organisations are sending their employees to our institute for further training in Accounting.”

To what extent does the policy of education give emphasis to the Accounting education needs to be considered? According to the respondents and the college documents, implicitly, the education policy of Eritrea is supportive towards Accounting education, as it owns a separate stream but is also part of the general education. In addition, ACC and the University of Asmara are offering Accounting education as diploma and degree programmes respectively.

However, less emphasis was given to consistent design and administration of Accounting curriculum. I couldn't get written policy documents from the curriculum department of the MOE concerning Accounting education. I tried to get information from one of the top officials of this department, however, he was unable to give me written policy documents. He just responded to my informal interview because there was little emphasis given towards Accounting education. The head divisions from the MOE had their last meeting (in 1994) and they decided to reconsider issues of Accounting education. The development of Accounting is necessary in the economic development of the nation, therefore Eritrean education policy needs to include Accounting education as a major player for the economic development of the country.

This section also includes my next interview question concerning “Who developed the Accounting curriculum of ACC?” The Accounting curriculum of this college was based on the objectives of the programme. According to the respondents, the staff members of the college have developed the Accounting curriculum with the help of experts who analyzed the real demand of business on the basis of the best curriculum from different renowned universities. To state the exact words of the responses, I referred to them next.

The Director said, “Accounting curriculum was developed by the ACC staff with the help of experts based on the real market demand.” According to him the department of Accounting based its curriculum development on the following principles:

- Accounting profession for middle management group
- Theory application
- Integration of theory and practice

The procedures used included the following:

- Regular review and assessment of curriculum content
- Inputs from the Accounting profession
- Inputs from past students on curriculum content

The programme has been designed to take the student from the entry level of knowledge and comprehension to an application level. Knowledge and comprehension level (entry) calls for the learner to have knowledge and understanding of facts, methods, processes, patterns and structures and an ability to explain them. In the application level or intermediate level- the learner should have knowledge and understanding of the background and of the facts and the ability to apply rules, principles, techniques and methods to a problem in order to find an answer based on the information which is provided.

The following paragraphs provide the responses from the Accounting instructors with regard to the previous last question. **Instructor one** said, “curriculum development is the process and the curriculum committee nominated by the staff and the director developed the Accounting curriculum of our college. The members of the committee are representatives of each department and have many years of college teaching experience and background of the subject matter. So even today, we are still developing our curriculum day by day as the world technology is advancing. What we mostly do is we take a look at the curriculum of other higher institutions. For example here we have the University of Asmara offering both degree and diploma Accounting programs. When we develop our present curriculum for

instance, we consulted with the University of Asmara staff in the Accounting department and expressed ourselves and discussed with regard to the curriculum deeply.”

In addition, **Instructor two** said, “The curriculum of the college is indeed developed with the group of the curriculum team, which sat for a long time, and it consists of their knowledge gain in Accounting. Also, we extracted the essence from well leading colleges in and abroad and also what is going on in Eritrea with the concentration of some people actually working with the Accounting department of various organisations in order to bridge the gap between what we teach and what is going on in Eritrea.”

4.3. Content

As it was explained earlier, the curriculum committee of ACC developed the Accounting curriculum with the help of experts and market demand. This committee also developed the courses to be taught during the two-year diploma program. Every semester departmental meetings are held and revision of the syllabus of the courses are made. In this section, I conducted interviews with the Director, the two Accounting instructors, and two graduate students at work. I asked them how they felt about the Accounting course contents offered in the Accounting department. I got almost similar responses.

The first interviewee was the director of the college. He said, “The Accounting department offers major Accounting courses, and minor as well as common courses.” He added, “the core Accounting courses are seen as a vehicle for personal development rather than as a body of knowledge.”

Further, **Instructor one** explained that the course contents of the Accounting department are as strong as they can be. He added that they are having a strong curriculum. Once it is prepared, it is there. Following this, he pointed out that the

course syllabus would be revised at the end of the semester. Each instructor is having the right to prepare the course outline for each subject he/she teaches.

Once this course outline is prepared, it must be within the parameters of the curriculum prepared. For example, if an instructor is going to teach Financial Accounting or Management Accounting he/she has to prepare course outline based on the curriculum content already set. In addition to this any instructor can add but is not supposed to take out. Accordingly, time and duration was given e.g. Financial Management is three credit hours per week and all the chapters must be finished within the period provided or allotted to each course.”

But he felt that too many courses are being offered and are making students dissatisfied with the course load. He suggested, “Everybody should follow what is written on the curriculum syllabus. Of course, there may be a difference in the interpretations of the ideas since different people can have different experiences. The number of courses must be reduced.”

Instructor two has also given the same response. He added, “We consulted some Accounting people from different organisations and staff members of the Accounting department at the University of Asmara, to develop the course contents.” Further, he suggested by saying that more time is required to put sufficient knowledge and practical experience to the students, since many common courses are given in addition to the advanced courses being offered.

The graduated students at work have also included their opinions on this part. **Graduate Student at work- number one (St-1)** has given his own feelings about the Accounting courses being offered in the Accounting department. He said, “I can say most of the courses were very interesting and important for me as I have gained a lot to apply them in the world of work. I am working as a junior accountant, in Barock Eritrea textile factory, where the Accounting system in use is double entry system. There is almost no difference with what I have learned at school. Of course,

the way forms are presented may differ, but it is insignificant.” He also explained that the program as a whole was good except with certain courses that lack proper organisation and presentation, and were overloaded.

The next interviewee was **Graduate Student at work- number two (St-2)**. He tried to explain his feelings about the college courses comparing it to his work background. He said, “Since I was a science student, I had no idea about Accounting and it made me feel bad during the first few months of my study. Thus, the Accounting program was a little bit difficult for me. However, after few months, I was able to cope with the program and started to enjoy the courses.”

He described it by saying, “It seems to me that Accounting is a life to business. You need to know Accounting for a company that determines the ins and outs of its products in relation to their cost effectiveness.” Further, he pointed out that Accounting education offered at senior secondary school is the elementary part of Accounting principles, but in ACC advanced courses are given. “Finally, I can say that the courses were fine and are fit to the diploma level program, which can put its graduates to the world of market. However, students background need to be reconsidered.” The students of the college came from different streams of high school. Some were science stream, some arts and others commerce. So their understanding level to the programme offered in ACC also differ. Therefore, course content must be designed considering this differing background issue.

4.4. Methods and learning activities

The interview questions I asked was referring to how teaching and learning activities are employed in ACC. I conducted an interview with the director, the instructors and the two graduates at work from this college. Teaching methods applied at ACC may slightly differ from one person to another. However, the way it has been explained by the respondents seems more of a teacher centred method of teaching.

I first interviewed **the director**. He described that the teaching methods of the Accounting courses ACC offer has mostly to do with how the instructors teach and how the students receive the instruction. However, students are given a chance to participate in the class and do practical work related to their subject area by going out to different organisations as an assignment. He said, “Although most of the Accounting instructors are Indians and have a background of using British Accounting system, we follow American books to teach our students. This is because most organisations in Eritrea use the American Accounting system.”

Further, he pointed out, “Since we have no Accounting packages integrated with our Accounting courses, it might let us to feel uncomfortable but we send our students for a three month summer job practice from which they can put themselves into a practical world to gain experience.” From his explanation, according to the report of most organisations, the college is blamed for not introducing the Accounting packages and more practice in the present curriculum. The reason is that the computers were in use for the last four years without any maintenance and they are too weak to load the Accounting package the college bought last semester. Hopefully he said, “We are going to solve this problem in the near future.” According to him, the Accounting department has a plan to update the knowledge of its instructors to the level of new teaching methods.

According to the directors’ explanation, we can understand that teaching methods applied in ACC is more of a teacher centred nature. This leads the student to become dependent on the instructor. At tertiary level things should be taken seriously because students must participate in the learning process. They have to participate, work together and develop their personal knowledge for their best career opportunities. In addition, organisation and presentation of course content must be properly implemented. This means that the way the instructors’ employ a system to transfer the knowledge must be consistent.

As far as the instructors were concerned, teaching methods employed at ACC for Accounting students is almost the same as what the director puts it, but it seems so general, which include different ways of teaching methods. Below it is briefly given what each interviewee has said?

Instructor one said that he follows different methods of teaching. According to him, he is changing to a lecturing method, conducive to a student centred approach, and gives project assignments. He said, "I use continuous assessment and give more practical work than theoretical. I consider weak students as important as the intelligent ones." This means, as he said the number of failures would be reduced as much as possible by helping the weak students. Further, he admitted that failure of students may be because of not using his time consulting or advising them.

Interviewee **Instructor two** was also asked the same question as to the above respondents. According to him, a lecture method is more applied in ACC. He said, "As far as the fundamental knowledge is concerned when the students enter into the basic level, normally we follow the program instruction which we call PI. Once they have the fundamental knowledge we normally enter into the second level where we give more practical work to the students. Finally, when they enter to the third level i.e. the higher/ advanced level in order to gain the operational proficiency of the subject. We give case studies or group discussion etc."

The responses of the instructors' show, the methodology used in ACC, which involves intensive theory and practical training within the college, and work placement training in organizations. However, the emphasis is more on lecturing method, which can lead students to grasp knowledge and then put them into practical assignments. I think this requires more time particularly in large classes. It is not possible for the instructor to continually be aware of the current level of understanding of each student. What is more important, is for students to be aware of their own level of understanding in order to organize the instructional method to that level.

Further, in this section ACC graduates' feelings about the methods and learning activities during their study period are incorporated. I believe that these respondents have enough experience from their work to reflect on the way they have been taught and what it should have been. They responded as follows:

First, I asked **St-1** how he would describe the teaching methodology of the college. He said, "In my opinion, it was not satisfactory except with a few instructors." According to him, for example, Financial Management was one of the core subjects. Students have never understood the concepts and principles of this particular subject. He said, "The instructor used to give one question in every class and spent half of the time waiting on the students for a solution. But nobody was able to do that and the instructor would give the solution by himself." Students are not accustomed to that kind of teaching method and need at least an explanation about the chapter before any assignment or practical work is given to them.

We can understand from the above paragraph that the aim of the instructor was to make students self dependent. However, the procedures s/he applied must consider the previous knowledge and experience of the students. Unless students have some idea of the chapter dealt with, it would be problematic to grasp what is said in the class and to apply it to practice. Students really needed some guidance during their class time, although they should not be dependent on the instructors.

The same question was asked to **St-2**. He responded by saying that they have been taught everything in detail. According to him, the instructors followed the chapter outline and explained step by step, and worked out all the problems and exercises for their students. According to this respondent, a teacher centred approach to teaching is being followed in the college.

4.5. Books and materials

The interview questions I asked the respondents were referring to the level of instructional materials available in the Accounting department. I have conducted the interviews with the director, the two Accounting instructors, and the two graduates from ACC at work.

First I interviewed **the director** about the level of instructional materials available in the Accounting department. He said, "The instructional materials and facilities available in the Accounting department are at the level of two-year diploma programme. He pointed out that the textbooks and notes are available, but limited in number." However, he added, for advanced readings and a reference, the department is lagging behind. Further, he explained the computers and typewriters in use at ACC are outdated which made the Accounting department less equipped. According to him, in the four departments of ACC, including the Accounting department, there is only one overhead projector, which is frequently used by the computer instructors. The Language laboratory is also not yet installed to help students to develop communication and managerial skills.

The library is the main source of books and journals at schools. However, in ACC it is rather of no use except being called a library. The students are suffering because of a shortage of books. The director said, "Our library is very small and its large number of books are science books. We can't get more than 10 Accounting books." All of the books were donated to the DTAE by Eritreans abroad.

Further, he pointed out the students were given library service from the University of Asmara, but now the director said, "With an increase number of students in the University, the service to our students is interrupted. So our students has to depend on our small library." He added, "Of course the instructors are trying their best to get the sources for the students by bringing their personal books and borrowing from others." The director also said, "Since we are dependent on the Red Sea

Comprehensive Secondary School, we firstly need our own building and then think of expanding the library and other facilities.”

As it was said earlier, next to the University of Asmara, ACC is a tertiary institute offering a higher-level diploma program in Eritrea. The advanced courses provided at this college are designed to train middle management level skilled personnel. Therefore, the level of instructional materials available in the Accounting department is at the college level of the two-year diploma programme.

The following paragraphs are showing the responses given by the Accounting instructors. I put first the responses provided by **Instructor one**. He said, “We have mostly American textbooks designed for college level sources. We have sufficient of these books to help our students in the teaching and learning process. The students can use these books for assignments, other course work and exams as a reference.”

According to **Instructor two** the college library is not well equipped with the latest information on the materials concerned. It has many more science books instead of Accounting and other Business and Economics books. The students are really disadvantaged by shortages of books and are working very hard to overcome the constraints. He said, “The level of instructional materials is at college level. As far as advanced level the materials we use are lagging behind because we are not getting the latest the publications made by American Institute of Certified Public Accountant (AICPA) or other Accounting associations. We have to get the latest publications from AICPA and Auditing in Eritrea to know what is really going on. But for the basic things and the knowledge acquisition we have got relevant materials at our college although they are very limited.”

Further, **Instructor two** pointed out, “First, three years we were getting assistance from the University of Asmara but now it has stopped. Now, we completely depend on our library, which is not adequate. For the basic level, the computer laboratory we

have sufficient resources but it needs to be equipped with other software like Accounting, Management, Marketing and other information.”

The graduates have raised similar issues concerning the library books. Further, they pointed out that some of the books used as textbooks were Indian published texts. Since these books are personal property of the instructors, students can't get them easily. Further, **St-1** said, “The instructors were forced to prepare handouts that made students dependent on the notes. In addition, **St-2** said, “It is a shame to say the college has a library since it has a shortage of books.”

My next interview question referred to the integration between computer work and the Accounting curriculum. The responses from each interviewee (the director, two instructors and two graduate students) tell us that the Accounting department is not well equipped with computers especially with Accounting software. According to the interviewees the computer courses offered included the basic knowledge of a computer that won't go beyond the computer applications. For further description, I would like to quote each interviewee's response.

I interviewed the **director** first to describe his feeling about this integration issue. He said, “We offer computer application courses to our students for more than two semesters. This helps our students to be familiar with computer technology and the way it works in different organisations. However, our major problem is that we don't provide computer aided Accounting courses.” As it was said earlier, the college bought Accounting packages to be installed into computers. However, the computers are old and were in use for four years without any maintenance, which hampered the installation of the new package. The college also needs a person who is in charge of the new course. I could also observe that there had been no internet services provided to the college. Thus, students are far away from the world's new information, especially educational.

In addition to the computer facilities, I asked a question with regard to communication skills. The director said, “ We are giving an intensive English course for four semesters. The students have access to videos with regard to communication and management skills. But we have not yet established a language laboratory due to lack of space, although the equipment of language laboratory is ready to be installed.”

The question of integration between computer work and the Accounting curriculum was also asked to the instructors. They have the same responses as that of the director’s. **Instructor one** said, “We are having sixteen computers in our computer laboratory, which are in use since the establishment of the college. These computers are almost outdated and need to be upgraded. We cannot deny that their existence has a very great advantage by which our students can introduce themselves with the computer technology and even apply what they have gained in the world of work. So they are only giving the basic things not the advanced ones like Accounting packages.” However he suggested, “If Accounting software is introduced in the Accounting department, students can learn more. For example, Financial Accounting is very easy to put in a computer. You simply put the data into the computer and get the income statement, final accounts, and ratios.”

According to **Instructor two**: “... if we speak what is going on with the present scenario, computer is the basic thing. Today in the world, each and every activity is being computerised in whatever the field be it Accounting, Management or any other natural sciences.” He said, “Keeping the importance in mind is that the computer education has to be dictated as compulsory taught course starting from the first semester during the year.”

In addition, **Instructor two** said, “Here in our college computer education is a compulsory taught course. But we still require a computer aided Accounting education, which is relevant in the business world. We know the importance of this computerised Accounting system but with the existing facilities we are not able to do

it but we are at most able to realise the importance of computer in the Accounting education.”

To make the data collected more reliable, I asked the same question to the graduates from ACC at work. I actually got the same description as the above responses. **St-1** said, “As everybody knows, we can’t deny the relevance of computers in today’s world. During our study period, we had taken a number of computer application courses. These courses supplemented the relevant Accounting courses. However, it would have been very grateful, had we taken computer aided Accounting courses, because today Accounting packages are used everywhere. The computers at ACC are very weak physically and always stuck while in use.”

Further, he pointed out that many communication skill courses were given during their study period. He said, “Most of the students had no habit of reading and speaking in front of many people. However, the college has helped us a lot. In fact there is no language laboratory established, but our English and Management instructors used to teach us different communication skills through videos and tape recorders.”

St-2 also said, “Computers are old and while at work they frequently stuck. We had taken only the computer application course, nothing else.”

St-2 further explains concerning the communication skills by saying, “We had taken a number of English courses. We had ample time to make a practice of how to write a letter, report, debate and communicate orally. Since we were not accustomed to stand in front of many people, we had little problem to do this in class. But after so many trials we would be able to challenge this. As a result of this, we had successfully made our term presentations in front of our instructors and students.” And he suggested, “It would be nice for the college to have its own building and settle for a language laboratory for its students.”

4.6 Assessment

Traditionally, assessment has been summative-in the form of an exam at the end of a course, which is given to see whether pre-specified goals have been achieved. There is also another method of assessment that is integrated with the curriculum, rather than tacked at the end. Students at ACC are evaluated through exams conducted at both mid and end of each semester.

4.6.1 Student evaluation

I asked the respondents about how students are evaluated and the way other internal assessments are processed. The respondents were the director, two Accounting instructors, and two graduates from ACC.

According to **the director**, students are evaluated through exams. He said, “The instructor of each course corrects the papers and gives marks out of hundred. Then the mark lists in percentage is submitted to the grading committee, and the grading committee develop criteria based on the marks.” There is no fixed grading system in ACC, but the committee will set a certain scale and it will give grades to the students. For example, for each course the committee looks at the frequency of the marks and decide where to start ‘A’ grade, then ‘B’ etc. (i.e. ‘A’ grade may start from marks 85 and above or from marks 90 and above depending on the agreement made by the members of examination committee). Here we can have different standard for each course because of the subjective decisions made by the committee. The grades ‘A’, ‘B’, ‘C’, ‘D’, and ‘F’ are equivalent to ‘excellent’, ‘good’, ‘satisfactory’, ‘unsatisfactory’, and ‘failing’ respectively. The points are A= 4, B= 3, C= 2, D= 1, and F= 0.

This shows there is not a so-called external examiner to evaluate the students. Each instructor prepares and corrects his/her own examination paper. The committee’s work starts after the instructor does the entire evaluation task. It would have been

great if the instructors and the evaluators were different. This will give a relief to everybody from being blamed and also will be free from bias. It could have also been very important for ACC to see its level of standard as compared to other colleges, had there been an external evaluation.

Further, the director described that at the end of every semester, an internal evaluation is done at ACC. He said, "We do meet every Friday to discuss matters related to, how far students are coping with the program? And what seems critical during the programme? For example, how weak students or those who have failed the previous year could be handled in the current year? After having one exam, first year issues is discussed as well." He added, "A departmental meeting is conducted concerning the syllabus and other curriculum issues."

The two Accounting instructors have had the same responses as the director. The respective instructors of each course correct all exam papers and finally, the list with the total marks will be handed over to the grading committee for final results. I don't see any difference between the evaluation method ACC currently uses and everything, including the final grade, is handled by the instructor. The instructor is doing the major and most important part i.e. evaluating the work of the students and the grading system is done after the instructor does the major evaluation work. Thus, I suggested that the evaluation has to be carried out by another person other than the instructors.

Instructor one said, "We correct the exam papers and give marks out of hundred. At last we give it to the grading committee for final grades." **Instructor two** also said, "We selected four instructors and the director to form a grading and examination committee. After every instructor corrects and finalises the marking out of hundred, h/she handed over the marks to the grading committee for final results."

However, according to the graduate students, the method of evaluation used at the college was not satisfactory. These graduates have been asked to give their feelings

about the process of evaluation. They described that they were not familiar with the method of assessment as they experienced in their high school periods. Once the instructor evaluated their marks, they don't see their final examination paper. If they want to see their paper, they have to claim, and pay Ten Nakfa (Eritrean currency) for the examination paper to be reviewed. **St-1** said, "We don't know how our instructors evaluate the examination papers. We came to know our final grades from the office only at end of every semester." **St-2** also explained this by saying, "We never got chance to see our final exam results and we don't know how they evaluate and what our mistakes were. We did see our final grades from the office at the end of every semester."

My concern is that the assessment methods are unfamiliar to the students and whether the exam questions fairly reflecting the responses required from the students. In fact, the examination committee reviews the exam papers of each course before the final copy is duplicated. But generally, the evaluation method applied in ACC is traditional, and it needs to integrate the assessment with the curriculum, to adopt formative evaluation, in addition to summative examination.

According to Harold Meyer, head examination and record office –UWC, students at UWC have an opportunity to see their exam paper after the external examination. The need for external evaluation is to match the standard of the university or college with other institutions offering the same programmes and know how to deal with the internal situation. Similarly, ACC has to adapt the system of external evaluation procedures to keep its standard at a level that matches with the level at other colleges.

4.6.2 Learning outcomes

In addition to the student evaluation methods applied in the college, evaluation with regard to how the learning outcome relates to the purpose of the programme has been discussed in this section. I interviewed the director, and two Accounting instructors.

The **director** said, “During the first two years we had very powerful students because we selected them based on their matriculation results. We also prepared an entrance examination and conducted an interview for this selection.” According to him, those students were fit enough for the program and could be able to challenge it. For the last two years, however, the selection method has changed and the college has accepted students who are 11th graders, complete with matriculation results or cumulative grade point average (CGPA) of 2.0 and above. S/he might have one ‘F’ or no ‘F’ among the subjects taken. These students are coming through the Testing Centre of the University of Asmara. He said, “The students coming to our college through this latter selection are as good as the previous ones to challenge the programme.”

Here we can say that most of the students sent to ACC were those who left with low grade average point (GPA) during University Asmara’s selection process. Another reason that doesn’t sound good in the evaluation process is to admit students where most of the students were in the science stream at high school level. Therefore, it seems that the college needs to introduce something new to its evaluation procedures especially the entry procedures in order to assist the students to smoothly cope with the programme.

The entry requirements that have been used before are described in the college documents. The potential candidates should have:

- Completed Grade 11 with a good overall achievement
- Achieved a minimum grade C in English and Mathematics or Bookkeeping or Economics.
- Grade Pont Average (GPA where the highest point is four) complying with diploma entry requirement of the University of Asmara.

Based on the above entry requirements, the college had to make its own selection criteria. Some of the criteria that will be put into effect are:

- Academic record- ESLC (Eritrean School Leaving Certificate) results corresponding to the entry requirements of Asmara University Diploma Programme.
- Screening through constructively designed application forms.
- Interviews

The students with one 'F' were not supposed to be admitted to ACC, but since there was no other option where to put those students, the college was forced to accept them. The reason was that after completion of secondary school, most students don't have job opportunity and university has limited capacity to accept students each year. Those with high grade average point have the chance to join the university. If the university had taken the best students, the rest will go to ACC and other institutions.

Similarly, the Accounting department admits this type of students depending on the college criteria of disseminating students to different departments. Of course, many students choose Accounting as a first choice. But since there is limited space for each department those who have Accounting background and high matriculation results will be given priority to choose. There is no other option to allocate students into the different departments of the college due to the lack of space and well-educated staff.

The two instructors of Accounting have given their responses in this regard. **Instructor one** said, "During the first two years, we had prepared an entrance examination to all students who had completed the 11th grade and passed their matriculation exams. The subjects were English, Maths and general knowledge. Those who scored high marks had been selected and being interviewed. These students were passed with different selection methods and were good enough to challenge our programs confidently. However, due to lack of space and a need to balance other fields of study in the college, some of them were not allowed to join the Accounting department although they had an interest in it." From the subsequent years i.e. 1998, he added, "We are getting students directly from the University of

Asmara, Testing Center, with the matriculation results of at least 2.0 average grade point (G.P.A) with or without one 'F'."

According to him, the selection made by the university doesn't seem reasonable to ACC. Students should be screened very carefully in the way the college seems fit. He said, "We are the ones who are going to train them and we would like to know their background when they are coming to our college."

Similarly, **Instructor two** has described the learning outcomes by saying, "The criteria as far as our college is concerned, are admitting the matriculates i.e. those who have completed 11th grade." He added, "Specifically to the Accounting department we do admit students after they come to our college. We don't limit the admission to the matriculates who learned Bookkeeping. We admit the matriculates even those who have been Natural Science students." Further he said, "Unless we strike a balance while we adopt the teaching methodology or techniques or unless we strike a balance between the two types of students it is very difficult for the teaching and learning process. If it were those who hail from the Bookkeeping background we can very strongly pick up even from the first semester on words actually. So, it all consumes invaluable time and energy of the curriculum and the energy of the instructors as well."

Therefore, they understand that there is confusion with regard to the admission criteria made towards ACC. Instead of adapting its own selecting criteria, ACC is receiving students from the University of Asmara, Testing Centre, where it is believed that the students are not screened properly. This would affect the teaching and learning process of the college and its dignity as well.

The graduates from ACC have articulated their feelings to the admission criteria of the college by stating that:

St-1 said, “It will be very convenient if students choose fields of study according to their previous background. This will benefit the student as well as the entire programme.” He also suggested, “Students from commerce stream must be given a quota in the department of Accounting since they are more close to the field.”

St-2 also said, “ From those students who are admitted into ACC, most of them would like to learn Accounting. This is because, Accounting is highly demanded in Eritrea and has a high job opportunity. However, it is illogical to put all students into the Accounting department by keeping other departments empty. Therefore, I do agree with what the college is doing until it is expanded to accommodate all.”

From the above responses, we can see that ACC doesn't have well-developed criteria to select its students when they are admitted for the first time. In addition, to disseminate the students to its different departments, it doesn't consider the interest of individuals. Thus the effectiveness of the entire programme may not move smoothly.

Besides the issue of admission criteria, I interviewed the director and the graduates from ACC concerning the instructors' qualification by which the teaching and learning process is carried out. They responded as follow:

The director said, “The Accounting instructors at our college holds at least masters degrees. All of them are Indians. We assessed their work for the last couple of years and we excluded those who were not able to do their job properly. We are now left with those who are very dedicated at their work and well qualified to the level of becoming an instructor. We can't say they are 100% qualified, but above 80% of the Accounting staff is qualified.” According to him, their teaching experience was theoretical than practical. But nowadays they are trying to change.

St-1 said, “There is no doubt concerning the knowledge of the instructors as far as I believe. The only thing I am not convinced with regard to the few instructors is that their teaching method is beyond the college level.”

St-2 said, “I can say that none of the instructors could be blamed because of their qualification. All of them have a minimum of the Masters degree qualification. I think it is more than enough to a college level especially like ours.”

Further, my next interview question was in relation to the Accounting curriculum, and the need for change. I asked the director, the two Accounting instructors, and the graduates from ACC to respond to the relevant questions.

The feelings of the **director** about the existing curriculum was positive, as he was convinced of the college graduates’ competency at work. He said, “We have no doubt about the curriculum and we got positive feedback from different organisations where our graduates are employed.” Further, he pointed out that the college is receiving comments from outside concerning its curriculum. This shows the college still needs more to satisfy the market demand.

The two Accounting instructors have provided their responses in addition to the director’s response. Their feelings are not the same as the director’s. According to them, the present Accounting curriculum seems very broad, that students couldn’t grasp everything as human capacity has limitations. Both suggested a need to restructure the curriculum especially the number of courses offered.

Instructor one suggested, “We have to reduce some of the courses we teach because if we are teaching all the subjects in the two year period, they will forget everything at the end of the program. We should consider those limited capacities of any person to observe at a certain point. If we teach our students all the subjects, all of the sudden they may forget the main concepts of the subject matter they have to know where they supposed to apply in their future career.”

Instructor two said, “We feel that we are successful to the perspective of Eritrea because most of the organisations are not computerised in their Accounting department. However, we still need to restructure our curriculum especially concerning computer aided Accounting courses. For example, if demand comes for graduates of Accounting with Information Technology (IT) computers, definitely we are not capable to supply. There is also another concern with regard to the number of subjects offered. I prefer that if they are reduced and be specific to a certain specialisation.”

Therefore, it could be gathered that the instructors understood that there is a need for change in the Accounting curriculum. Thus **instructor one**’s idea of change was on the emphasis given toward intensive theory that had to be reduced. He suggested that more practice should be given. Further, he pointed out that the number of courses must be reduced to keep students achieve the required knowledge. If this is done, I am sure changes can make a difference. Similarly, **instructor two** said that the advanced Accounting courses must be updated to comply with the latest information technology. He said, “We are not aware of the latest proclamations and certifications made by AICPA (American Institute of Certified Public Accountant), which is the base for the Auditor General of Eritrea.” Thus, the college is lagging behind as far as materials are concerned and the curriculum needs to be changed to concentrate on materials development. However, at present it is not so conducive to implement the change to its maximum level.

The two graduates from ACC have provided their opinions concerning the curriculum as they can see its application at work and their previous knowledge. They said that the curriculum is quite strong and can be applied in the world of work. But they have feelings towards some courses that need to be excluded from the curriculum and they are slightly less satisfied concerning the teaching methods as well.

St-1 said, “When I first joined the Accounting program, I had no intention/idea of where Accounting can be applied. It was very frustrated and I struggled more to cope with the programme. But when I see it now in the world of work, it becomes very interesting and impressive. Thus I can say, the program was very important to my level where junior accountants have that qualification.” He added, “As I said earlier, my doubt is on the different teaching methods applied by the instructors.” Further, he didn’t hide his feelings about course load that they experienced.

St-2 also expressed his feeling about the Accounting curriculum of ACC. He said, “We have taken many courses of which some of them are not supposed to be given at a college level. As far as I know, there was a diploma in an Accounting course in the University of Asmara and it was with less credit hours and number of courses than offered at ACC.” In addition to the courses we took he said, “We did a lot of term papers and assignments during our study period.” Finally he suggested, “Computer aided Accounting courses should be offered in this college because today everything is becoming computerised.”

Since the programme duration is part of the curriculum, I (researcher) feel happy to include it in this section. The ideas of the respondents’ are given in detail as part of the evaluation process. Accordingly, I interviewed the above respondents about how they felt about the programme duration.

The director said, “The program is offered to the regular students and its duration is two years. As I believe, two years is not short, the only problem might be seen in the program co-ordination.” According to him, certain courses are excluded this year from the curriculum and some are combined into one. The overall credit hours have been reduced from 74 to 72. Thus, in the third semester students were facing course overloads but now all the courses are fairly distributed over four semesters. Therefore, he is saying that there is no problem with the duration of the program and that it is enough for such a diploma course.

However, **instructor one** has described that the programme duration is too short to provide advanced courses. He said, “In my opinion two years is not sufficient for the courses we are offering. For example, Financial Management cannot be finished within one semester. Financial Accounting is also the same; we are struggling to give our students the maximum level of satisfaction.”

But he said there is another option to make the duration to work. He suggested, “The courses must require ample time to be studied and it will be good if we can reduce some of the common course subjects to say to two years.”

Similarly, **instructor two** said, “If the duration were three years, we can adapt to that duration and give more advanced courses of Accounting. It could be taken also as an advanced diploma level. At present we are having a two-year diploma program and with that duration we allocated the number of courses. I feel it is short to cover some more advanced level courses of Accounting instead of giving too many common course subjects.”

Graduate students have also seen the programme duration almost in the same way. **St-1** said, “I think two years is enough. The only problem might be with some unnecessary courses that should be taken out of the program like Arabic. The major course should be taught in detail.” Similarly, **St-2** agreed with what **St-1** has suggested.

4.7. Work experience

Work experience can increase the knowledge and understanding of the world of work and affords an opportunity of changing specific behaviors of those who participate. Young people are confronted with an increasing multiplicity and complexity of choices, as a result of many more job titles now being available than in the past. This section includes interview questions concerning the relationships between the work and the college curriculum in general. I conducted interviews with

the director, two Accounting instructors, and two graduate students from ACC, and two head departments of the Accounting section from outside organizations. Respondents have given his/her own explanation and I quote them here under in different ways.

The first interview question posed to the respondents was the extent to which the Accounting curriculum relates to practice. The response from the respondents was that students in their first year undergo practical training in industries, business and government organizations for a three months period. In addition, students view videos on a regular basis. However, they (respondents) said that the department of Accounting should regularly meet with employers and discuss the programme.

According to **the director**, the Accounting curriculum considers both theory and practice, however, it is not implemented as intended. He said, "We usually speak in our regular meeting to give more practice instead of theory. But in their classes, students are not participating in the learning process." He added, "However, we do send our students for a practice during their summer vacation to gain practical experience."

Further, the two Accounting instructors have responded to the same question as they provide both theory and practice to their students. They further explained that students learn the theory of Accounting principles and concepts, and do exercises from books and prepare for exams. I quoted these responses individually in this section.

Instructor one said, "I can not say we give more attention to practice and to the maximum level because we are not getting sufficient time to give practical work. We can't give them full satisfaction. There are many problems, some times we have to concentrate on the theoretical part and on the other side on the practice aspect. So I can say, that we are on the way trying to give our students the maximum level of satisfaction in practice along with the theory."

Instructor two said, “It is a difficult question because whatever we do, is our level best to update the curriculum, but the world is changing minute by minute. But we are trying to relate theory and practice to the maximum level, and develop a summer practice programme to deploy the students into different business entities for a practical training.” He further said, “We have got to believe that our curriculum includes practice to relate with theory. But we need to teach practice more than ever.”

My next interview question was related to the application of Accounting curriculum at work. This was asked to the graduates from ACC at work. **St-1** said, “I am working at Barock Eritrea textile factory as a junior accountant. I am applying so far what I have learnt in Financial Accounting. I am doing the reconciling items, payroll system as well as ledger accounts. Therefore, the theory I have learnt at school was very helpful to my perspectives in the world of work, except the confusion where I had to begin with the real practice.”

The same explanation was also given by **St-2** to the above question. He said, “I am working in Sabur Printing Press as a junior accountant. I can say that I have gained a lot from the Accounting program, which helped me to work confidently and with efficiency. I am practising the theory I have adapted in the college, here at work.”

The next interview question I asked to the respondents was, how the practical training of the students from the college, is followed? **The director** responded by saying, “This is the major issue in our college, which we never efficiently applied. We did discuss this issue in our last meeting. Actually most of our boys had joined the Eritrea Defence Force for the national security campaign. However, the girls were sent to different organizations according to the plan and the needs of those organizations. We did plan to send a team from our college and distribute a questionnaire to our students at work and followed what was happening practically. From that perspective we could compare the real practice and theory. The team also

needed to see what was the organizations' expectation from our students and the Accounting curriculum. But we failed to do that due to many reasons. One of the reasons was the war between Eritrea and Ethiopia.”

The same question was asked to the instructors and graduate students at work. The responses' of the instructors were the same as that of the director. The graduate students at work described that they have never been consulted and asked about their work experience by the members of ACC.

In addition, I had an interview with the head of departments of two different organizations concerning how the graduates from ACC are doing at work. My first interview was with the head of the Accounting department at the Bank of Eritrea (**H-1**). He said, “We have two graduates from ACC in our department. I can say, they are very capable to do the work they have been assigned to. When they first came they were little confused with the practice since they haven't had any practice at their school; however, later they adapted to the whole system and are doing their best. It didn't take them long to apply the theory to the practice. They are dedicated to their work and eager to learn more. Thus, I can say that they have a good quality of theoretical knowledge, but they need more practice while at school before they are sent to work. The college members must visit the different organizations and make a study about work experiences requirements for the students.”

The next person I interviewed was the head of the Accounting department at Red Sea Trading Corporation (**H-2**). He responded: “Frankly speaking, I really appreciate fresh graduates from ACC. I don't know how they feel and say about the practice, but they are doing well. It will be better, if the college makes a study concerning the work experience, so that it can restructure its curriculum.”

Another interview question I asked to the director, two Accounting instructors, and two graduate students was about the assessment/evaluation, administering and monitoring of experiential learning. **The director** described that students were sent

for a summer job training during their vacation period. Summer job training was taken as part of the Accounting curriculum at the college. From this summer practice, students gain a lot and it will definitely help in their academic and future career. But he said, "Since most of our staff are expatriates and supposed to go to their home country for the vacation period, due to the present situation in our country, students have not been followed and monitored during their practice properly. Due to limited number of staff, students were not followed and monitored during the practice. We are expecting to accomplish more in the future. In addition, we have the appraisal form where the responsible boss of each student describes the students performance after completing their job training."

In addition to the above responses given by the director, the two Accounting instructors have also responded to the same question as follows. They pointed out that the Accounting department of ACC sends its students to different organisations for work experience during their summer vacation. **Jo-1** said, "We have to prepare our students for summer job training after completing their first year. During this practice, students will gain a lot and bring something new to the class and even to think of a future career. During this practice we used to visit the organisations where the students are assigned to and look at how they are practically doing. However, the visits were not frequent and I can't say we did a thorough follow-up and evaluation to the students' performance on work experience."

Js-2 said, "As you know, we send our students for summer practice. During this practice we expect feedback from both the organisation and the students concerning the relationship between our curriculum theory and the practice. Most of the comments we received from the organisations were supportive towards our curriculum. They strongly comment to improve our curriculum especially to include computer aided Accounting." However, he added, "We do not frequently visit our students during their practice due to shortage of staff. But we have an appraisal form completed by the organisations to give us feedback on the students' performance and the entire programme."

Further, the two graduate students at work also showed their feeling on the above-related question. **St-1** said, “This practice was very interesting and supportive to our knowledge of Accountancy. Students must be sent to the respective organisations according to their field of study. This should be arranged in advance and all organisations must be informed so that student can be assigned to their respective field. There must also be a frequent follow up from our college’s perspective to narrow the gap between theory and practice for further curriculum improvement.”

This is also supported by **St-2** as he put, “Although the summer job training was very interesting, we had little follow up from our instructors. The staff members of the college had to follow what students were actually doing during their summer job training. Then the curriculum of the college could be restructured to meet the outside demand.”

The next interview question I asked was how successful was the programme in its market relatedness? The response I got from the director, and the Accounting instructors was that there is a high demand for Accounting personnel in Eritrea, especially at the middle level management group. Many of the Accounting graduates from ACC have excellent jobs and attractive salaries after they have completed their study. I quoted their responses as follows:

The director said, “The Accounting education is in high demand in Eritrea and the Accounting graduates from our college have no problem in getting jobs. However, the demand of the private and public sectors can’t be satisfied with our present capacity of producing students. Even if we produce 30-40 graduates every year, that is not enough for what the market demands. We still need more space and facility to produce many more students to satisfy the market demand.” He concluded by saying, “The Accounting curriculum was successful in the present market demand in Eritrea.” There is a dire shortage of Accounting personnel in the country and ACC is the only supplier of middle level skilled manpower at present. Therefore, the only choice the organizations in Eritrea had was to select fresh graduates from ACC.

In the next two paragraphs, the success of the Accounting curriculum in its market relatedness is briefly explained. The responses I got on this issue were from the Accounting instructors of ACC and are briefly quoted.

Instructor one said, “Nowadays, the demand of accountants at the middle management group is very high. There is lack of a skilled work force in many organisations especially junior accountants. Therefore, whenever our students get a chance to approach any job opportunity after they graduate, they are easily absorbed. What I felt in the last two years is that there is no need to wait for Accounting graduates.”

Instructor two said, “There is high demand for our graduates when they enter into the 4th semester itself. They are looking for a job and also we are in a position to offer them jobs provided that they are capable enough in everything. Since Eritrea is a developing country it needs a number of talented people and they are also approached. For the last three years most of our students are in a good positions working in the public and private sectors.”

Another interview question I asked the respondents was about the level of interaction between the Accounting department of ACC and outside organisations (both private and public including academic centers) towards curriculum development.

The director said, “At present it is more important to have a close contact with the University of Asmara concerning curriculum development since the university is the leading higher institution in our country.” According to him, ACC has tried to narrow the gap between the university and the college relationship. As he pointed out, he met the dean of the Faculty of Business and Economics, University of Asmara, Dr. Tesfayesus. He discussed with the dean the general activities of ACC, including the Accounting curriculum. After a couple of weeks, the college received guests from the university having a team of six instructors from Faculty of Business and Economics, University of Asmara, led by Dr. Yemane. This team had a

discussion with the director of the college and took relevant documents including the Accounting curriculum and syllabus. He told the team, “The College is ready for any interaction and co-operation to be made between the two. And even to be guided by the university’s rules to change our curriculum to the level they want it to be. But they left promising me to respond sooner, but so far we had no response.”

He added, “Our communication doesn’t stop here, the interaction with other institutions is also on its way. We have made several informal communications with various financial institutions with regard to our students and introducing our programs. But so far we haven’t made close contact with private and public sector organisations concerning our curriculum development. We need also to accept guest lecturers from these organisations to brief our students how Accounting is practised in the real world and what these organisations expect the students to acquire. However, since we are in short of places for such orientations we are asking to use other organisations to arrange places for lecturing.”

The instructors’ view on the relationship with other institutions was that there is almost no close interaction between the college and other institutions concerning the curriculum issues. The reason is that the college is not able to advertise its products to the public and has not taken a measure to step forward.

Instructor one said, “As I told you this institution is like a newly born child who can’t communicate easily with different financial and non-financial institutions. Most of the organisations in Eritrea don’t know our college. But recently, since we conducted a workshop together with financial institutions such as National Insurance Corporation of Eritrea, Bank of Eritrea, Commercial Bank of Eritrea, and Housing & Commerce Bank of Eritrea, and non-financial institutions like the University of Asmara, we are coming to the point of closeness. As a result of this, most of the organisations especially financial institutions are immediately absorbing our graduates.”

Instructor two said, “In Eritrea, the relationship between the colleges and business or other institutions was not so much developed and there is no proper co-ordination between business school and business entities. It is very difficult to update the curriculum of our department unless we consider the needs of business and non-business organisations and ask for their inputs. So, as far as this co-ordination is concerned, I feel it is not that much sound enough in our case.”

To increase the relevance of the data collected, I have included the idea of employers (organisations) concerning the relationship with ACC. Their response was that ACC, as a supplier of skilled personnel, must publicise its outcome and form strong relationships with both private and public sectors. However, this didn't work out during the past few years of the college's existence. **H-1** said, “We have known ACC since it was established. Together with this college and other financial institutions, we conducted a workshop last year. However, it didn't go outside this limit and no other activities have been done so far. Actually, the college sends students every summer for job training, but even this is not enough. Proper follow up is necessary for this practice. It is also important for the college to consult other organisations in the curriculum development process.”

“**H-2** said, “We had no contact with the college since we have been introduced to each other in 1996. In fact, students were coming every summer for job training and nothing else with regard to curriculum development. But this time, since the college is providing an evening class to our employees, our relationship will hopefully be stronger.” Further he pointed out that both the college and their organisation can work together to train students. In addition, he suggested that the curriculum must be developed in collaboration with the college and other institutions.

As many new approaches are emerging in today's world, Accounting education can also be influenced as well. Thus to make sure how this can be handled by the Accounting department of ACC, I asked the respondents how they prepare for a new approach to Accounting education. The director said, “Due to the rapid technological

advancement it is necessary to develop new teaching methodologies to produce technologically competent students who are responsive to the broader needs and challenges of the society. Further, teaching staff upgrade their skills continuously to meet new teaching methodology.”

The same question was also asked to the Accounting instructors. **Instructor one** said, “Instead of giving more of theoretical lecturing, we have to be pragmatic. Practical ways of teaching have to be developed. We are fully concentrating on theory and not getting sufficient practical training from the college. In addition, the Accounting department of our college is trying to work to develop its staff to the maximum level. Not just to have a certificate but also the level of training must be well organised which is fit to the new approach of Accounting education emerging due to the technological development.”

Instructor two said, “Yea, the new approach now I have to say is about computers. The importance of the Accounting information system should be stressed as an important aspect for the framework of the college. There is much software in the market that could be incorporated in the curriculum. This Accounting system must be taught. The new approach meets the real demand of the growing business world. We have to be in a position to get staff and develop the staff with acute knowledge of Accounting with the computer.”

Further, I included an interview question concerning sources of input towards the Accounting curriculum development. According to the respondents, the curriculum committee of ACC doesn't include other members from outside. This shows there is less input towards the curriculum development from industries, business and government organisations. Curriculum development is not an easy task. It requires co-operative work that gives great considerations to the society at large.

The first respondent was the director of the college. He said, “There are well experienced instructors in our college who have developed the present Accounting

curriculum of ACC. The instructors referred to the real market demand when they first developed the curriculum. However, the college hasn't made any close contact with the outside organisations to develop the curriculum.”

According to **instructor one**, the curriculum development process has never involved outside organisations (governmental, financial and academic institutions etc.). He suggested, “Those outside organisations must be involved in the curriculum development of our college. They must meet frequently and investigate new things which should be introduced to their best level work environment. It is also important to conduct a workshop or seminars at least twice once a year so that curriculum matters will be discussed in detail. We know only theory, but the organisations give the practical experience and I think it is necessary to get input from them.”

Instructor two also has an opinion that other organisations must make input in the curriculum development process. He said, “Definitely we are looking at the input but we don't have any linkage so far. The university people are already overloaded and they are not in a position to co-operate with us by sending their experts. In the near future we are going to conduct a workshop in collaboration with some of the leading institutions in Eritrea.”

I conducted an interview with two heads of the Accounting departments from outside organisations to get their understanding about their relationship with the ACC. They positively supported that they needed to be involved in the curriculum development process of ACC since they are the indirect beneficiaries of the programme.

H-1 said, “We have never been asked to give our input in the curriculum and even never been consulted. These students are going to be employed by the financial institutions in Eritrea such as banks and insurance companies. So are the courses that the college provide available to the local banking practice? This needs a consultation with different financial institutions with regard to the curriculum development. Similarly, the Accounting practice being applied in different private and public

sectors should be considered. If the students are being taught with foreign books and learn as it is presented in those books, it is worthless. Therefore, it is important to get input from different organisations concerning the Accounting practice they use and the required knowledge from the fresh graduates. Thus, the college justifies the relevance of the curriculum after consulting those organisations.”

H-2 has also responded similarly to the above response. He said, “In general, private and public sectors provide their needs to the Ministry of Education for the purpose of curriculum development. I know this as a principle. However, concerning the Accounting curriculum of ACC, it think we had no input so far. We have never made contact with the staff or curriculum committee of the college in this regard. Since the college is selling its products, it has to publicise to other organisations including ours. To make the Accounting curriculum workable and useable by the organisations, it must satisfy the needs of those organisations. The organisations have to participate in the curriculum development process and make the curriculum work to satisfy the community at large.”

4.8. Analysis of data presentation

The analysis of the data presented for each curriculum component in this chapter is discussed next. **First**, the interviews referring to the objectives of the Accounting curriculum of ACC is analyzed in this section as a summary of the data presented.

ACC as a tertiary institution in Eritrea, offers Accounting discipline of two-year programme. The main aim of this programme is to produce and develop efficient and competent personnel in the discipline of Accounting, to satisfy the needs of private, public and governmental organizations, which are extending hands to the developmental activities of the nation. The reason is that the Accounting information is potentially useful for making economic decisions towards the attainment of the enterprise and societal goals. The Accounting department of ACC gives emphasis to training with appropriate attention to education in Eritrea. Although Eritrean education policy supports the idea of producing more accountants to alleviate the

dire shortages of accountants, less emphasis is given towards its curriculum design and administration.

Further, the ACC curriculum committee developed the Accounting curriculum based on the experts' (members of MOE) analysis of real demand and essence of the curriculum of leading colleges. The curriculum development process is arduous, time consuming, and expensive, and requires sufficiently experienced and knowledgeable personnel. The ACC members should not handle this task alone. Input from other institutions are necessary in the curriculum development.

The objectives of the Accounting department will be successful if economic (enough financial sources) and political (the unstable conditions of the country) factors produce a conducive climate for the development of human resources towards sustainable development of Eritrea.

The **second** component among the data presented was the responses to an interview referring to the content of the Accounting curriculum. The Accounting department offers many major, minor, and common courses during the two-year diploma programme (see Appendix- III). Based on the curriculum content developed, the Accounting staff prepares the syllabus and outline for each course they are responsible for. Most of the Accounting courses have seven to ten chapters which are covered in breadth. Most of the Accounting instructors and the director have an opinion that students must be taught in detail and all the chapters must be completed within the specified time period. Instructors who see course content as a body of knowledge to be learnt, would ideally like their subject matter to be covered in breadth and depth, but in practice they feel constrained, by having to 'cover the syllabus', to opt for wider coverage at a superficial level rather than a deeper knowledge of fewer topics.

The Accounting instructors and graduated students at work felt that too many courses are offered in the college and suggested to reduce some. In fact those

elementary courses such as Arabic are excluded at present. However, how frequent an instructor meets the students in each course needs to be considered in ACC. If it is accepted that sufficient learning requires students to be actively engaged in the process, then sufficient time must be allowed for that engagement. An overloaded syllabus which students and lecturers have to rush through to finish doesn't allow students to engage in the learning process.

Since first year students are subjected to a high degree of failures, particular attention to the planning of courses at that stage (first year) is required. Generally, students' previous experience needs special attention in this process.

A **third** component was referred to as the teaching methodology. The Accounting department of ACC offers an intensive theory and practical training within the college and work placement training in organizations. The instructors spend most of their time lecturing on theoretical aspects. Students are given practical exercise and assignments after learning intensive theory. In fact, students at ACC are accustomed to the traditional method of teaching and like to be taught in that way. Further, the college sends the students for work placement and training in organizations to get practical training after they have completed their first year of study.

However, if a new method is to be introduced, students' minds will be diversified and will allow them to expand their knowledge. The primary operational principle of teaching students from their current level of understanding is widely recognised. For example, Hounsell (1984:193), in describing the teaching-and -learning process at tertiary level states that it is not so much "a matter of transmission" but as "a meeting of minds where world-views confront and collide with one another", and feels that student understanding depends critically on:

The capacity of the higher education teacher to recognise and build from students' existing conceptions and to anchor new knowledge in a meaningful framework. Particularly in large classes it is not possible for the instructor to continually be aware of the current level of understanding of every student.

Therefore, I would like to draw to the reader's attention the mismatch, which generally exists, between teacher and student on the nature of the teaching- and – learning process and the respective roles and responsibilities of teacher and learner. In my opinion, it is the failure to address this most fundamental of problems which is at the root of unsatisfactory educational practice existing in this college. Changes are necessary in the teaching methodology of the Accounting education in ACC.

The **fourth** component to be analyzed refers to the instructional materials available in ACC in general and in Accounting department in particular. The availability of instructional materials in the Accounting department of ACC is considered with regard to a two-year diploma college level. Textbooks and notes are designed and developed to teach students at tertiary level. However, the number of books and other materials available in the Accounting department are very limited. The instructors use American books as the main reference because most organizations in Eritrea use American Accounting system. Further, the Accounting curriculum of ACC doesn't have computer integrated Accounting course. The computer courses available in ACC are at the level of basic computer applications only. The computers are also old and were in use for the last four years without any proper maintenance. In addition, since the language laboratory is not established in the college, the communication skills of the students are not sufficiently developed. Therefore, the Accounting department is not well resourced to satisfy the maximum needs of its staff as well as students.

Interviews concerning the students' assessment were analyzed as the **fifth** component of the Accounting curriculum. The traditional way of assessment is to give students the opportunity to write an examination and see whether pre-specified goals have been achieved. This type of assessment is being applied at ACC. Students are given two examinations for each course during a semester and their performance are measured accordingly. However, we can't say students' performance is being evaluated totally. The assessment process also needs be an integral part of the curriculum. Thus, continuous evaluation is necessary for an instructor to evaluate

his/her students. Further, ACC needs to introduce an evaluation process through an external examiner, rather than that each instructor takes the responsibility of correcting exam papers of his/her own students.

In addition, the admission requirements had also been problematic for the last two years. During its first two years of the programme, ACC was using its own criteria to admit the students. Those students were fit to challenge the programme. However, in the last two years, it was forced to accept students through the University of Asmara, Testing Center, and as a result the students were found less capable than the previous ones. Therefore, ACC need to have input in the selection procedures in order to select what is best for its own programme.

Another issue that needs to be discussed here, concerns the instructors' qualification. It is an escapable fact that every day for a major part of the year, thousands of students spend hundreds of hours being taught. Traditionally, teaching at the college has been conducted through the lecture system. Therefore, the teaching staff's qualifications have to be improved frequently because successful staff can play a major role in changing or improving the learning outcomes.

Finally, the Accounting curriculum of ACC has been successful in its market relatedness and has a high demand. However, students must gain an updated knowledge through IT system so that they can be very competent locally as well as internationally.

Finally, the data presented were referring to the work experience. This is analyzed in this section based on the responses from the respondents. The aims of work experience increase knowledge and understanding of the world of work, and open an opportunity to change individual behaviour. The work experience programme of ACC was very successful, however, graduate students were not followed and monitored as it should be for better success of the programme. Students are sent for a three months summer job-training programme during their first year of completion.

This may have drawbacks since the students are not going with full knowledge of theory to apply to practice. There were no follow-ups concerning this practical training as well as from the college side. The computer work is not integrated with the Accounting curriculum in this college. This will affect the Accounting education in today's technological advancement towards efficiency.

The college has almost no relationship with outside organizations including academic institutes concerning the curriculum development programmes. However, the market demand is very high with the exception of Accounting software requirements. It is necessary also to have inputs from outside organizations in the curriculum development process.

4.9. Conclusion

The main aim of the Accounting programme is to produce and develop efficient and competent personnel in the discipline of Accounting, to satisfy the needs of private, public and government organisations, which are extending hands to the developmental activities of the nation. Although Accounting education is included in the education policy of Eritrea, less emphasis has been given to the design and administration of the curriculum.

The committee from ACC developed the Accounting curriculum with the help of experts who analyzed the real demand of business and the essence of leading colleges. However, curriculum development is not an easy task. It requires co-operative work that gives great consideration to the society at large. There must be a strong interaction among ACC and other institutions concerning inputs they make in the curriculum development.

The curriculum content requires sufficient time for students to engage in the process of learning. Sufficient time can save an overload syllabus which students (and instructors!) have to rush to finish. Further, the technological development brings

new information to the existing knowledge of individuals. Thus the previous knowledge of students must be considered if curriculum content is to be developed.

Students in ACC are accustomed to the traditional way of teaching. The methodology used in ACC involves intensive theory and practical training within the college and work placement training in organisations. Further, the availability of instructional materials in the college is at a diploma level. However, the college had a shortage of relevant books as well as computer software in the field of Accounting. In addition, the communication skills that are offered at this college are being worked at its minimum level. The absence of a language laboratory and other facilities, including students' previous experience can affect the overall performance in those skills.

Concerning the assessment procedures, I suggest that if the college apply the use of external examiners to evaluate the students' examination papers it would have more credit. The level of the college could also be matched against other institutions that offer the same programme. The exam questions need to be worded as precisely as possible and presented to the staff of ACC for comments. Further, the admission process being applied in ACC is not based on the proposed rules and regulations for entry requirements, rather other criteria deviating from the prescribed ones is being applied. This is serious and need to be reconsidered, since the present selection process is not satisfying the college and is affecting the purpose of the programme. The college had to made the selection process by which it can get what is best for the programme it offers.

The Accounting programme at ACC is successful in relation to the market demand. However, the experiential learning and summer job training were not being followed frequently and efficiently. This has to do also with the relationship between the college and outside organizations. In order for the curriculum to become very successful to achieve its purpose and objectives, there must be inputs from outside organizations in the development process. Finally, I can say that since change is a

process, the Accounting curriculum must not remain unchanged. There is a need for change in the curriculum especially, concerning the course load, the content and teaching methods as components of the curriculum.

The next chapter evaluates the Accounting curriculum based on the data presented and analyzed in this chapter and make some recommendations for further improvement and changes in the Accounting curriculum of the college. In addition, it gives suggestions for further research to be done in the area of Accounting in the college in particular and in Eritrea in general.

CHAPTER FIVE

5. CONCLUSIONS AND RECOMMENDATIONS FOR AN IMPROVED ACCOUNTING CURRICULUM

5.1. Introduction

Empirical data gathered through an interview and document analysis were presented and analyzed thoroughly in the previous chapter. Conclusions of the findings were explained in the previous chapter. Recommendations that could assist in improving the Accounting curriculum of ACC and comments of further research are included in this last chapter.

The present study dealt with the evaluation of the Accounting curriculum in ACC. The researcher carried out the data collection programme during his summer vacation of 2000 in Asmara, Eritrea. In contrast, to research in general, one of the characteristic features of evaluation studies is that it does not strive to formulate generalizations. It focuses on explaining and interpreting a particular situation, and on reporting data summaries are useful for decision makers in securing alternatives (Alkin,1970: 1-15). Similarly, the researcher did not try to evaluate the overall college curriculum situations, as it requires time, cost and highly qualified personnel for the evaluation to be effective. However, the significance of this study goes beyond rendering useful guidelines to the Accounting programme. It has been grounded in the hope that such a study may contribute to the improvement of the Accounting curriculum as well as the entire college curriculum.

Generally, this study has a modest contribution for the advancement of evaluation in the college activities. As already indicated, the direct impact of the study will be felt mainly within the framework of the Accounting curriculum, upon which the optional recommendations produced on grounds of have bearings on the data summary.

5.2. Evaluating process of Accounting curriculum

Any evaluation is difficult to design and carry out. The evaluation of the Accounting curriculum is of course no exception. Complications can arise because of the complexity of the various relations. Evaluation can serve many functions. The process of an evaluation will be governed by the function that it is to serve. Scriven (1980:62), for example, lists two functions:

- Formative- for improvement,
- Summative- for selection, certification, accountability.

Formative evaluation provides very important information- about where and what is needed to improve a programme and how much the target groups are benefiting or will benefit, whether the implication is meeting its objectives, or if the objectives are still in line with the needs and aspirations of the target groups. It also identifies the strengths and weaknesses of the programme. (Scriven, 1980:63) This type of evaluation is necessary in the Accounting programme of ACC if the discipline has to cope with the continuously changing business environment.

The researcher is normally applying summative evaluation, since the process of this study was to investigate whether the target population during the period of implementation of the Accounting curriculum has attained the objectives of the Accounting programme. Summative evaluation indicates the effectiveness (or ineffectiveness) of the programme and how much the target group has achieved or gained during the specified periods of implementation. However, since the ultimate objective of any evaluation is improvement, this study has also considered the formative evaluation in addition to summative evaluation.

There is great concern about the individuals who make evaluations of a particular programme. Literature says that all concerned with a programme should play some part in designing the final evaluation. Participation in designing the final evaluation

protects staff and programme participants against feeling threatened by outsiders. Lewy (1984) suggests that a team rather than a single person should best take on an evaluation. He also made clear that an evaluator should be a professionally – trained and experienced person. His view is strongly supported by Nevo (1983:123) who suggested:

To be a competent and trustworthy evaluator one needs to have a combination of a variety of characteristics. These include technical competence in the area of measurement and research method, understanding the social context and the substance of the evaluation object, human relation skills, personal integrity, and objectivity as well as characteristics related to organisational authority and responsibility.

Finding such a programme of virtue that possesses all these qualifications may be difficult; but as Lewy (1984) suggested, the answer may lie in arranging for a team to conduct the evaluation rather than a single person. However, the researcher had no option to conduct the study on a team basis, as its purpose is different i.e. this study has to be done by the researcher alone for which he is going to be evaluated as part of his study programme. Nevertheless, the respondents' perception and views about the existing curriculum and access to the records and other documents of the college were very helpful in making the researcher feel confident to evaluate the Accounting curriculum of the college.

Clearly, this is an ambitious study of curriculum evaluation, encompassing learning, teaching and institutional processes, and including both summative and formative elements. The stakeholders included were the teaching staff, the director, graduate students and employers. The central element of this evaluation is the extent to which the existing curriculum is 'working' effectively to satisfy the world of work. This raises a question whether students are achieving the outcomes promised as the result of the curriculum. In this regard, comments from the world of work were available for the college in order to evaluate its curriculum activities by looking at the demand of graduate employment career, job tasks and performance, etc.

5.3. Implications of the Accounting curriculum findings

Accounting education is among the various disciplines being offered in Eritrean education system at both secondary and tertiary levels. It is argued that the Accounting profession plays a major role in economic development process. Many research investigations are taking place continuously for its improvement and development in many countries. Accordingly, the Accounting curriculum at higher level education is being developed and improved continuously from all directions around the world. However, literature shows, that the curriculum documents for Accounting in the developing countries, are centrally prepared for the respective school systems, which is a replication of the curriculum developed in the Western countries. Perhaps, this happened due to their development under the colonizers.

As it was recognized in the literature, harmonizing Accounting principles throughout the world is important in order to simplify access to financial markets and facilitate commerce among nations (OECD, 1986:385). However, a regional initiative which includes both developed and developing countries is likely to be dominated by the requirements of the developed nations (Ndzingo, 1990). He feels that regional harmonization of Accounting systems and of education and training would, in such a case, meet the needs of the developed partner and perhaps the developing countries needs would be largely ignored. Thus, Accounting educators must develop a new curriculum that adheres to local needs and context. Clearly, an Accounting content, which reflects the context of western world, can not lead the learners of developing countries to achieve the needed students' learning outcomes. This is so because it does not reflect the local needs and context, and the diversity of culture of their society.

A reform of the Accounting curriculum in Eritrea is necessary at present. In the words of Howson and Wilson (1986):

“What is necessary is that those responsible for the development of school curriculum should become much more critical of experience

derived from elsewhere, and pay more attention to their own actual circumstances and needs than to considerations of international standards and of comparability”.

The words of Howson and Wilson above warn curriculum developers to become more critical while adapting someone’s experience. I agree with this idea and am sure that attention must be given to one’s own actual circumstances and needs. Therefore, developers of a college curriculum should apply the same principles when they reform the Accounting curriculum.

As already indicated the evaluation target was the activities of the Accounting curriculum in ACC during the last four years. While the aim of the study was to evaluate the Accounting curriculum, the complexity of the evaluation programme has demanded that basic information, for illuminating the study features and identifying decision areas, be collected first. Data collected through interviews might answer the questions dealt with the congruence between programme intents and reality.

The specific results and findings were clustered into five major groups which, although the expressions used in previous chapters were renamed, dealt with the realization of the curriculum intent, desires and wishes expressed by the Accounting department.

5.3.1. Objectives

In Eritrea, as in most developing countries, perhaps the greatest concern, in addition to the need for accountability, is meeting the demand for greater number of trained personnel in Accounting. The matter of the need for more Accounting expertise in Eritrea raises a whole series of issues including the extent, availability and quality of education for the pool of potential accountants, the route by which qualification can be attained, and the level of expertise sufficient for qualification to provide services of different levels of sophistication.

Eritrean education policy supports the idea of change required in Accounting education, however, the implementation process of change was delayed for many years. It rather gives more attention to other disciplines especially at the lower level grades. Further, there is no standardized curriculum at the national level concerning the Accounting education. For instance, ACC has developed its own Accounting curriculum with the help of its staff members, including the staff of the Accounting department. The mission of this department is to provide career oriented and training of the highest possible quality in order to empower persons in the society so that the international community could be understood.

In order to meet this demand, the first step in curriculum revision was to set broad, comprehensive objectives for the Accounting curriculum. However, it was deemed impractical to incorporate an exhaustive set of these objectives in planning a curriculum revision with the existing available financial resources and Faculty members of the Accounting department. In setting objectives for the new curriculum, one must be realistic in terms of the available faculty and financial resources. For example, it would be considered unrealistic to have as objectives both incorporation of sophisticated technology into every course and extensive written and oral communication projects in those some courses. (Ainsworth and Plumlee, 1993:113)

5.3.2. Content

The extensive body of Accounting knowledge that every student should know is based on the belief that it should be comprehensive. The Accounting curriculum of ACC is made up of various functional areas of Financial Accounting, Management Accounting, Cost Accounting, Auditing, and Financial Management.

The above courses are given as major subjects to the Accounting students in addition to some minor and common courses. (See Appendix-III) This large number of courses led to the workload for both instructors and students. If such workload were

experienced, the objective of the course contents would be ignored. For example, lecturers who see course content as a body of knowledge to be learnt would ideally like their subject matter to be covered in breadth and depth, but in practice they feel constrained, through having to “cover the syllabus”, to opt for wider coverage at a superficial level rather than a deeper knowledge of fewer topics. This is what is actually practiced in the Accounting department of ACC. Many more topics are included in the syllabus and instructors are trying to cover the syllabus within the specified period. Comments made by Wilson (1981:172) are of relevant here:

Since half of all academic failure occurs in first year, particular attention to the planning of course at that stage is required; early experiences lay down subsequent patterns of learning, while success or failure may have important implications for motivation. Yet in most courses the first year curriculum is designed to provide a superficial coverage of land marks in a field of knowledge, usually based on a substantial lecture in put. The student is cast in a passive role, isolated and with few friends, surviving in an anxious, uncommitted and even anti-academic peer group. The situation encourages surface processing.

Therefore, further restructuring of the curriculum content in its depth as well in sequence of their order to meet the objectives of the Accounting programme is important. Most of the major courses are offered in the third semester where they need to be distributed to other semesters equally. Sequencing curriculum content was very important because it was the basis for the order in which courses are to be taken, the content of each course in the new curriculum, and the pedagogy for each course. According to Ainsworth & Plumlee (1993:115), the criteria for sequencing courses need to be consistent with the goals and objectives, while they also need to reflect the nature of the material to be taught and the methods of teaching. There is also less integration of courses with computers and communication skills, which are very helpful for efficiency and effectiveness of the Accounting profession.

These courses are still being taught in a traditional way characterized in rote learning. Today new Accounting standards call for a shift in emphasis from a curriculum dominated by memorization of isolated facts and procedures to the one

that emphasizes conceptual understanding, critical thinking and life long learning approaches. Therefore, the new approach need to be introduced in the Accounting curriculum of ACC in order to meet its mission statement. Generally, the new Accounting education demands contents which are more connected to and evolved from real problem situations so that students become integrated and motivated to deal with the problems related to their daily life and to their society at large.

5.3.3. Methodology of teaching

The methodology used in the Accounting curriculum of ACC involves intensive theory and less practical training within the college and work placement training in organizations. The traditional method of teaching in ACC made students to be always recipients and dependent on their instructors' lectures and notes given in the classroom.

To develop the appropriate and required Accounting knowledge and skills for the learners, effective teaching methodology in order to achieve the targeted goals is required. A variety of instructional methods should be used in classrooms in order to cultivate students' abilities to investigate, to make sense of, and to construct meanings from new situations; to make and provide arguments for conjectures; and to use a flexible set of strategies to solve problems in the real world. In other words, in addition to traditional teaching methods, greater opportunities should be provided for small-group work, individual explanations, peer instruction, and whole-class discussions in which the instructor serves as a moderator to coordinate the teaching-learning process.

It should be noted here that in order to implement the suggested changes in patterns of instruction, the important aspect that has to be considered is the quality of Accounting instructors. For example, an instructor, especially, who has been used to only traditional method to convey the Accounting knowledge to the students might be in a difficult situation for him/her to adopt other methods. This call for some

supportive conditions to be created for instructors of Accounting in ACC to acquire those varieties of instructional methods, for example, staff development programmes through seminars and workshops. Moses (1985:81) suggests that workshops and seminars maintain their popularity with educational developers because of their potential benefits i.e. they give staff an opportunity to share ideas and to see what people in other disciplines think and do. Further, they are useful for motivating staff and raising their consciousness.

5.3.4. Curriculum materials

Curriculum materials could be syllabi, textbooks, teacher guides, and curriculum replacement units, which help the teachers, present the curriculum in a classroom. As Ball and Cohen (1996:6-14) noted unlike frameworks, objectives, assessments and other mechanisms that seek to guide curriculum, these materials are concrete and daily. They are the stuff of lessons and units, of what teachers and students do, and have a uniquely intimate connection to teaching.

The curriculum materials available in the Accounting department of ACC are that of college level. Although the Accounting instructors use American books as text and references, very few are available in the college library. Thus, the college instructors are forced to prepare handouts to facilitate the teaching-and-learning activities in the college. However, this would not help students to learn how to think critically and investigate new things to solve the real problems encountered to the Accounting profession. As far as the use of advanced level materials are concerned, the college is also lagging behind because it does not get the latest publications from any Accounting profession such as AICPA (American Institute of Certified Public Accountant) and auditing in Eritrea.

Further, instructors of the college do not have teachers guide materials. Usually a guide is designed for use with a specific textbook or independent from the text material and contains sufficient background information, activities, questions, and

lesson plans for teaching specific topics. Guides for college instructors are brief, primarily containing keys to exercises and solutions to problems.

Experience gained in the past showed that a careful anticipation of the user perspective during the developing process contributes to more effective implementation (Akker, 1994) cited by Andemariam (1999:21), and hence this may improve the role of curriculum materials in practice desirably. Ball and Cohen (1996) cited in Andemariam (1999:22) strongly argue that curriculum materials could successfully contribute to professional practice if they were designed with closer attention to the process of curriculum enactment. They have noted that teachers, students and curriculum materials actually jointly construct the enacted curriculum. So therefore, a careful consideration on the implementation problems concerning instructors and students is worth of the effort spent on material development.

5.3.5. Assessment

Students' assessment process should go in accordance with the change in emphasis of the curriculum contents and instructional patterns of the Accounting programme of ACC. Assessment refers to the process of trying to understand what meanings students assign to the ideas being covered in the dialogues between teachers and students. Assessment is an integral element of effective teaching. The Accounting department of ACC assesses its students using the traditional method evaluation. The respective instructor who teaches the Accounting course does evaluate his/her students. There is no external examiner to evaluate the examination paper. However, there is one grading committee of which all of its members are from ACC staff, provides the final grades after the instructor does the entire evaluation task.

My concern on this method of assessment is that its being unfamiliar to the students and the exam questions may not be worded as precisely as possible. In fact, the examination committee reviews the exam papers of each course before the final copy

is duplicated. However, it would also be important to discuss and present the draft in the departmental meetings for some comments from the Accounting staff. ACC does not have an external evaluation process. Everything concerning evaluation is done internally. It would have been important to know the college level of standards, had there been external evaluation procedures. For example, according to Harold Meyer, head of examination and record office, UWC students are evaluated externally. The presence of external examination assists to determine the level of the programme offered at UWC compared to other university programmes. Therefore, ACC needs to do the same by which the college can assess its level of standard as compared to other colleges.

The Accounting department of ACC needs to integrate the assessment with the curriculum, to adopt formative evaluation, in addition to summative examination. Periodic assessment provides the teacher with a basis for deciding what questions should be asked and what examples and illustrations should be used; ultimately, it offers a foundation for any meaningful dialogue between teachers and students.

5.4. Work experience

In addition to the above discussions of the various curriculum components taken as the main areas of the Accounting curriculum to be evaluated, the researcher has investigated the relationship of curriculum with that of practice. This section discusses the effectiveness of the Accounting curriculum in the work environment.

The aims of work experience increase knowledge and understanding of the world of work, and opening an opportunity to change individual behavior. The work experience programme of ACC in general and that of the Accounting programme in particular was successfully employed if we are to speak about job opportunities and market demands of the programme. However, graduate students have not been followed and monitored during their work experience programme. Further, students were sent for summer job training when they finished their first year courses, but

most of the major Accounting courses were given in the second year. Therefore, the students were not getting enough Accounting knowledge to apply into practice. During this training period, the college has never experienced making frequent follow-ups to administer, monitor and evaluate the trainees and evaluate the college curriculum. In addition, the comments made by the employers also showed that students were lacking knowledge of Accounting software and communication skills. Since the computer work is not integrated with the Accounting curriculum, the curriculum may not be efficient and effective to work with today's technological advancement in the real situation.

Finally, the relationships between the college and outside organizations including academic institutions concerning the curriculum development processes have been weak, although the market demand of graduates from this college is high. There was no input from outside towards curriculum development of Accounting and other programmes. This shows the curriculum might be lacking an important part of the community needs and diversity of demands from the world of work. The curriculum must be designed in the way to encourage empowerment both socially and should emphasize the use of information and information sources.

5.5. Conclusion

It is recognized that the dire shortages of accountants in Eritrea calls for an increase in number of Accounting graduates at both middle and high levels management areas. Accordingly, Accounting graduates from ACC are having high job and future career opportunities. The main aim of the Accounting curriculum of ACC is to develop efficient and competent Accounting personnel to satisfy the needs of private, public and government organizations, which are extending hands to the developmental activities of the nation. This must be implemented with high support of available faculty and financial resources. However, ACC is facing a limited financial resources to maintain its activities as planned.

The Accounting department of the college has a shortage of relevant Accounting materials where students can refer to. The teaching methods and evaluation procedures of the college are traditionally summative in nature. The instructors and students are facing overloaded syllabus, which they have to finish. In addition, computer literacy and programmes are not integrated with the Accounting curriculum and minimum level of communication skills is being applied in the college. Further, the relationship between the college and other institutions including academic ones is not sound enough in order to develop and follow up the Accounting curriculum efficiency and effectiveness although there is a high market demand for the graduates.

Therefore, as change is a continuous process, the Accounting curriculum of ACC is not static and it needs change to meet the challenges of the real world situations. Accounting educators must thoughtfully and carefully reflect on the sequence of Accounting content elements across the Accounting curriculum and other components of the curriculum in order to bring about the recommended changes. They must use a systematic, thorough development process beginning with the setting of goals and objectives and ending with evaluation and revision of the curriculum as one method of implementing change.

5.6. Recommendations

In support of the respondents' answers the following recommendations are put forward to contribute to the improvement and change of the Accounting curriculum of ACC, namely:

- The Accounting curriculum of the college does not include information skills and computer integrated courses. The researcher recommends that it is necessary to integrate computer literacy and programmes with the Accounting courses and develops the communication skills of students to respond to the real world situations. These courses are important for an accountant as there will be more

interdependence between people from different backgrounds and disciplines within an organization. The trend of specialization of duties will require interdependence of people in order to complete whole tasks. For example, technological products will require more communication between firms and industries and Accounting software will become more valuable in making efficient working conditions.

- ACC in general, and the Accounting department in particular has no close communication with other organizations including academic institutions. A curriculum committee consisting of members from ACC has developed the college curriculum. This shows the college may be missing some important views of others'. As curriculum development is not an easy task, the researcher recommends that the curriculum committee must include members from different organizations including academic institutions and curriculum experts in order to develop a highly effective and efficient curriculum. Curriculum sources must be of different types that could satisfy both societal, individual needs, and work needs.

Further, the relationship between the Accounting department of the college and outside organizations is necessary to evaluate its curriculum activities because comments from the world of work are valuable. Teichler (2000:34) suggested that success of graduates in terms of smooth transition, low unemployment ratio as well as an appropriate status and a utilization of knowledge, might be valuable feedback to institutions of higher education aiming to assess their outcomes and wishing to improve. Therefore, the success of curriculum activities of ACC can be measured in terms of successful subsequent action of those who are educated and work trends to be viewed as the most central area of action.

- The Accounting department of ACC has a shortage of material resources and facilities that are provided to the students. The researcher recommends that in

order to improve the learning and teaching process activities, the Accounting department should have large number of faculty members and enough support of financial and business institutions. The resource center of the Accounting department must be an affiliated unit of the Accounting education foundation of the association of certified accountants in Eritrea. Relevant materials that students can easily understand and practice the professional activities of Accounting must be developed. Thus formative evaluation must be employed for a demonstrable quality improvements of curriculum materials.

5.7. Suggestions for further research

According to the findings of this study, Accounting education in Eritrea is not quite developed and this causes one to conclude that the economic condition of the country is at risk because the Accounting profession plays an important role in the economic development process. Likewise, the Accounting curriculum of ACC must provide quality education if it successfully wants to produce competent Accounting personnel in the work environment. Thus, further research should be conducted on the curriculum activities of the college on a formative evaluation basis. Graduate surveys are suitable in providing rich experience about the whereabouts of graduates. Such tracing of graduates might help to establish closer contact between the college and other organizations.

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APPENDIX –I

Interview Questions to the director and instructors

- 1) What is the objective of the Accounting curriculum in Asmara Commercial College?
- 2) To what extent do you think Accounting education is included in the education policy of Eritrea?
- 3) Who developed the Accounting curriculum of Asmara Commercial College? How?
- 4) How are students evaluated in the Accounting department?
- 5) What can you say about the relationship between the outcomes and the purpose of the programme?

Interview Questions to the director, instructors and graduate students?

- 6) How do you see the contents of Accounting curriculum?
- 7) What is the level of instructional materials available in the Accounting department of the college?
- 8) To what extent is the computer work integrated into the study programme?
- 9) How does teaching and learning activities employ in the Accounting department of ACC?
- 10) How do you see the effectiveness of the Accounting curriculum?
- 11) What can you say about the Accounting instructors' qualification?

Interviews to the director, instructors, graduate students at work and two employers

- 12) How do you relate the present Accounting curriculum with practice?
- 13) How do you see the Accounting curriculum and its application at work?
- 14) How does the practical training of graduate students be followed?
- 15) How is the experiential learning administered, monitored, and evaluated?
- 16) How successful is the Accounting programme in respect of its market relatedness?
- 17) What is the level of interaction between ACC and other organisations including academic institutions?
- 18) What is the major source of input towards the Accounting curriculum development?
- 19) How do you see the programme duration?

Interview questions to employers

- 20) How did you find the graduates from the college at work environment?

Interview questions in Tigrigna

ንዳይረከተርን መምህራንን ዝተዳለወ ሕቶታት
(Interviews to the director and instructors)

- 1) ዕላማ ኣካውንቲንግ ካሪክለም ኣብ ኣስመራ ኮመርሻል ኮለጅ ኣንታይ እዩ:-
- 2) ናይ ኣካውንቲንግ ትምህርቲ ክሳብ ክንደይ ኣብ ፖሊሲ ትምህርቲ ኤርትራ ተኣታትዮ ይርከብ:-
- 3) ናይ ኣካውንቲንግ ካሪክለም ኣብ ኣስመራ ኮመርሻል ኮለጅ ብመን ተዳሊዩ:- ብኸመይ:-
- 4) ተማሃሮ ብኸመይ ግምገማ ይካየዱሎም:-
- 5) ብቕዓት ተማሃሮን ዕላማ ፕሮግራምን ክሳብ ክንደይ ተሳንዩ ይኸይድ:-

ንዳይረከተርን መምህራንን ንምሩቓት ተማሃሮን ዝተዳለወ ሕቶታት
(Interview questions to the director, instructors and graduate students)

- 6) ብዛዕባ ትሕዝቶ ናይ ኣካውንቲንግ ካሪክለም ከመይ ትርእዮ:-
- 7) ደረጃ ጽሑፋትን መጻሕፍትን ናይ ኣካውንቲንግ ካሪክለም ኣብ ኣስመራ ኮመርሻል ኮለጅ ክሳብ ክንደይ እዩ:-
- 8) ኮምፒዩተር ስራሕ ክሳብ ክንደይ ምስ ናይ ትምህርቲ ፕሮግራም ተሳንዩ ይኸይድ:-
- 9) ኣገባብ መስርሕ ምምሃርን ምስትምሃርን ኣብ ኣካውንቲንግ ዲፓርትመንት ብኸመይ ይካየድ:-
- 10) ኣብ ብቕዓት ናይ ኣካውንቲንግ ካሪክለም ዘለካ ኣረኣእያ እንታይ ይመስል:-

ንዳይረከተርን መምህራንን ንምሩቓት ተማሃሮን ንኣስራሕትን ዝተዳለወ ሕቶታት
(Interview questions to the director, instructors, graduate students and employers)

- 11) ናይ ኣካውንቲንግ ካሪክለም ምስ ትግባረ ትምህርቲ ብኸመይ ተወዳድሮ:-
- 12) ውጽኢት ኣካውንቲንግ ካሪክለም ኣብ ስራሕ እንታይ ይመስል:-
- 13) ኣብ ስራሕ ዝተመደቡ ምሩቓት ተማሃሮ ተግባራዊ ትምህርቶም ብኸመይ ትክታተልዎ:-
- 14) ነቲ ናይ ስርሕ ልምዲ ፕሮግራም ምሕደራ፡ክትትልን ግምገማን ብኸመይ ይካየድ:-
- 15) ናይ ኣካውንቲንግ ፕሮግራም ኣብ ዕዳጋ ዘለዎ ጠለባት ክሳብ ክንደይ እዩ:-
- 16) ርክብ ናይ ኣካውንቲንግ ዲፓርትመንት ምስ ካልኣት ትካላት (ትምህርታዊ ትካላት ሓዊሰካ) ክሳብ ክንደይ እዩ:-
- 17) ኣቲ ቀንዲ ምንጪ ናይ ኣካውንቲንግ ካሪክለም እንታይ እዩ:-
- 18) ብቕዓትን ደርጃን መምህራን ብኸመይ ትግምግሞ:-
- 19) ብዛዕባ ንውሓት ጊዜ ሰልጠና ዘለካ/ኪ ርእይቶ ኣንታይ ይመስል:-

ንኣስራሕቲ ዝተዳለወ ሕቶታት (Interview questions to employers)

- 20) ሓደስቲ ምሩቓት ተምሃሮ ኣብ ስራሕ ከመይ ረኪብኩሞ:-

APPENDIX-III

ASMARA COMMERCIAL COLLEGE

ACCOUNTING DEPARTMENT

FIRST SEMESTER			SECOND SEMESTER		
S/No	Courses	Credit Hrs.	S/No	Courses	Credit Hrs.
1	Principles of Accounting	3	1	Financial Accounting-I	3
2	Business Maths	3	2	English-II	3
3	Typing-I	2	3	Basic Statistics	2
4	Computer-I	3	4	Computer-II	3
5	Principles of Economics	2	5	Eritrean Economy	2
6	English-I	3	6	Principles of Mgt.	3
7	Eritrean Geography	2	7	Principles of Banking	3
	TOTAL	18		TOTAL	19

THIRD SEMESTER			FOURTH SEMESTER		
S/No	Courses	Credit Hrs.	S/No	Courses	Credit Hrs.
1.	Cost Accounting	3	1.	Management Accounting	4
2.	Financial Accounting-II	3	2.	Commercial Law	2
3.	Computer Applications-I	2	3.	Computer Applications-II	2
4.	Auditing	3	4.	Training Report	5
5.	Financial Management	3	5.	Business English-II	3
6.	Eritrean History	2	6.		
7.	Business English-I	3	7.		
	TOTAL	19		TOTAL	16

Total Credit Hours = 72