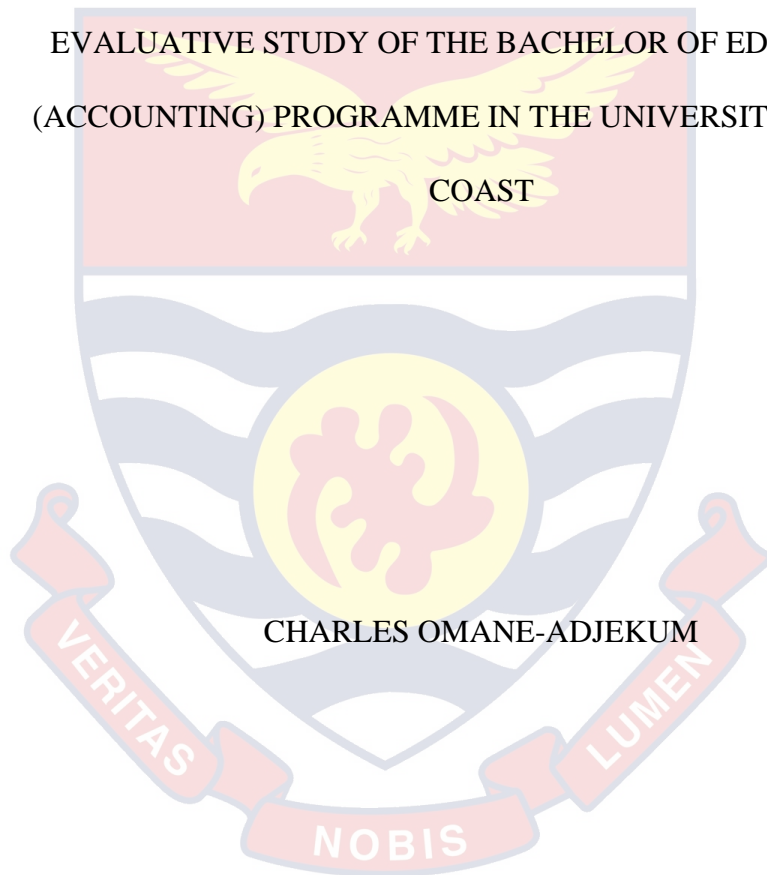


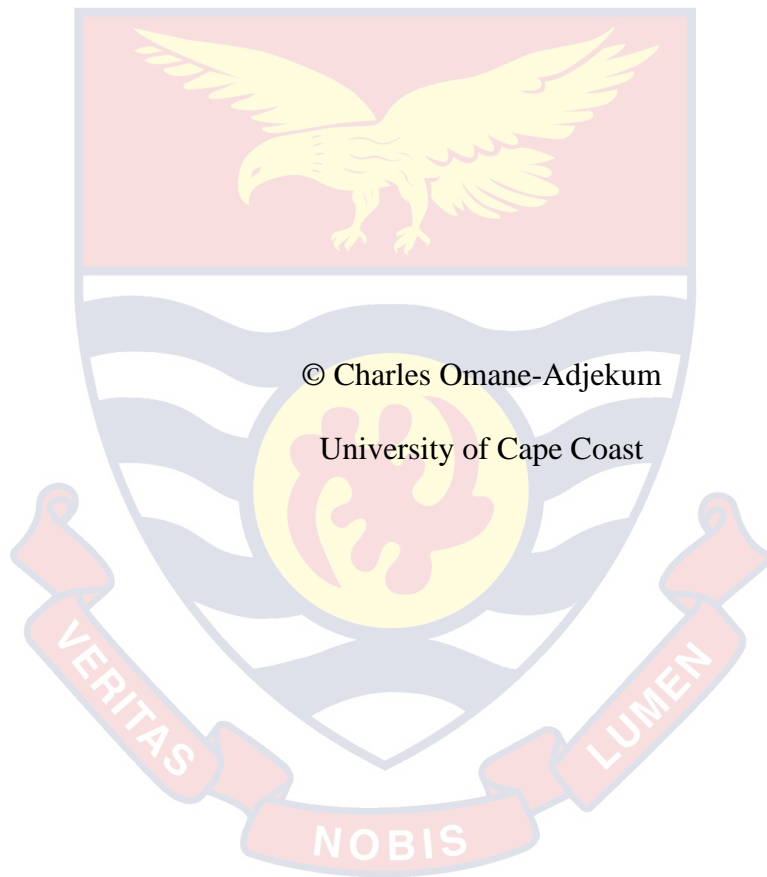
UNIVERSITY OF CAPE COAST

EVALUATIVE STUDY OF THE BACHELOR OF EDUCATION  
(ACCOUNTING) PROGRAMME IN THE UNIVERSITY OF CAPE  
COAST



CHARLES OMANE-ADJEKUM

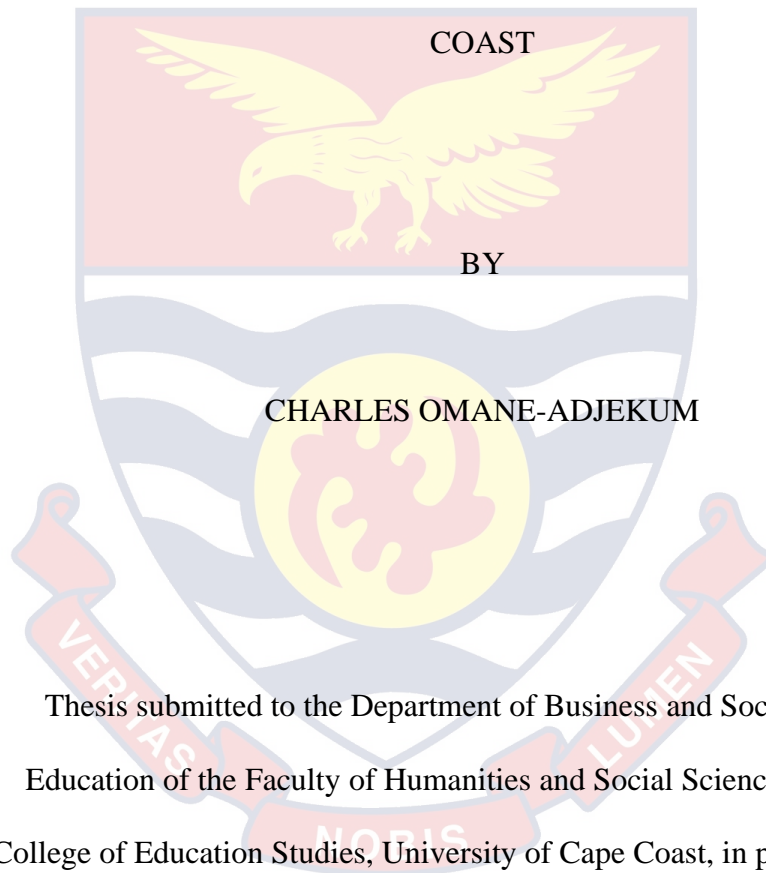
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UNIVERSITY OF CAPE COAST

EVALUATIVE STUDY OF THE BACHELOR OF EDUCATION  
(ACCOUNTING) PROGRAMME IN THE UNIVERSITY OF CAPE



COAST  
BY  
CHARLES OMANE-ADJEKUM

Thesis submitted to the Department of Business and Social Sciences  
Education of the Faculty of Humanities and Social Sciences Education,  
College of Education Studies, University of Cape Coast, in partial fulfilment  
of the requirements for the award of Doctor of Philosophy degree in  
Accounting Education

MAY 2020

## DECLARATION

### Candidate's Declaration

I hereby declare that this thesis is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature .....Date .....

Name: Charles Omane-Adjekum

### Supervisors' Declaration

We hereby declare that the preparation and presentation of the thesis were supervised in accordance with the guidelines on supervision of thesis laid down by the University of Cape Coast.

Principal Supervisor's Signature .....Date .....

Name: Rev. Prof. Seth Asare-Danso

Co-Supervisor's Signature .....Date .....

Name: Dr. Kenneth Asamoah-Gyimah

## ABSTRACT

The drive of this study was to assess how students and graduates of the Bachelor of Education (Accounting) programme in the University of Cape Coast are prepared for the world of work. The study adopted the mixed-methods sequential explanatory design in which data were gathered within the framework of the CIPP evaluation model. A sample size of 350 students, 250 graduates and 250 employers participated in the study. The multi-stage sampling technique, utilising the stratified, proportionate, and simple random sampling techniques, were used in selecting the students for the study. The graduates and their employers were sampled using snowball sampling techniques. A questionnaire, semi-structured interview guide, appraisal scale and observation guide were used as data collection instruments. Descriptive statistics (means and standard deviation), inferential statistics (independent-samples t-test and ANOVA) and thematic analysis were used to analyse all the research questions. The study found that the programme meets the students' needs. However, it was found that the human and material resources of the programme failed to meet its consumers' needs and the programme as a whole. It was also noticed that the programme had a positive influence on the work performance of the graduates. The study recommended that the programme designers must include courses that will expose students to the use of present-day accounting software used in Ghana such as QuickBooks, FreshBooks, Tally accounting, among others and the head of the department must ensure that the quality of resources and their adequacy for students and lecturers are strengthened, as failure to do this, may pose a threat to future implementation of the programme.

## KEY WORDS

Accounting Education

Accounting Graduates

B.Ed. (Accounting)

CIPP Model

Mixed-Method

Programme Evaluation



## ACKNOWLEDGEMENTS

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## DEDICATION

To Mum, Esi Makomah and Dad, Philip Omane-Adjekum.





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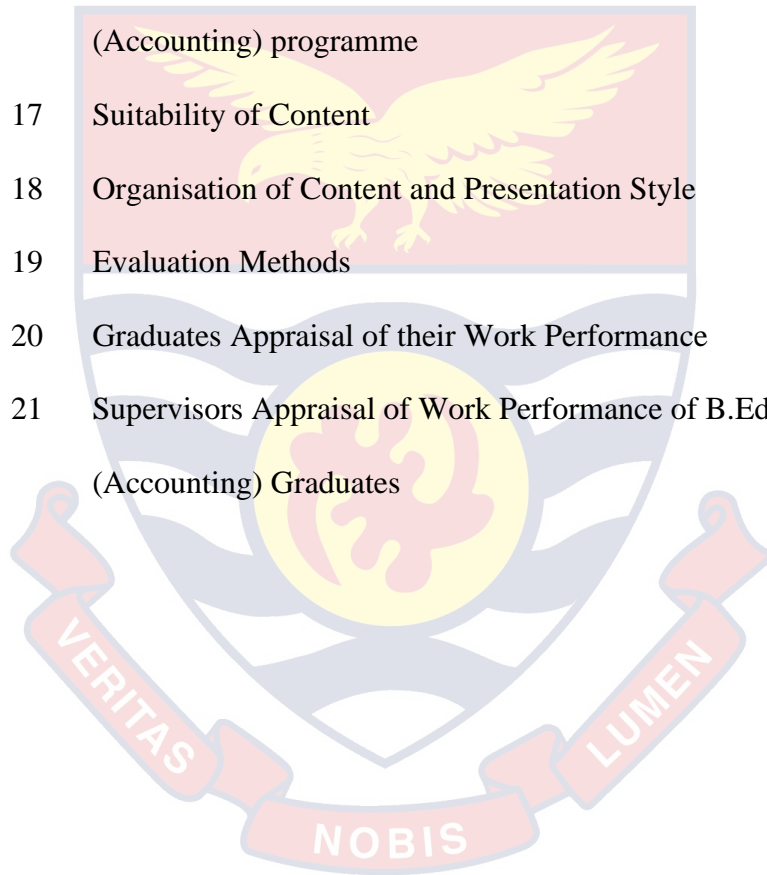
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## CHAPTER ONE

### INTRODUCTION

Throughout the world, educators and policymakers alike are progressively curious in finding strategies to assess tertiary students' knowledge and skills, in order that they can compare institutions' efficiency in promoting student learning. Programmes are planned and delivered in numerous settings contexts like business centres, medical care institutions, schools, and more of the same. For each programme, individual objectives specific to the given context and stakeholders are recognised. Programme delivery is supposed to conform to those sets of objectives. Decision-makers and stakeholders need to ensure that programmes are achieving their intended (planned) objectives and purposes (Birjandi & Nosratinia, 2009). The programme must be evaluated to ensure the effectiveness of the programme and its success in meeting the intended objectives. Evaluation is a methodical process used to determine the merit or worth of a specific programme, curriculum, or strategy within a particular context (Guskey, 2000). It includes the cautious collection of data about a programme or specific aspects of it to make fundamental decisions about the programme. Therefore, this current study intends to fill the gap in one of the under-researched areas, to be specific, that of a programme evaluation of the Bachelor of Education (Accounting) programme in University of Cape Coast. The recommendations from this study would undoubtedly lead stakeholders to make essential modifications within the programme. The results of the study would also add to the very little literature and provide a basis for conducting further studies in line with the evaluation of accounting education programmes in tertiary institutions in Ghana.



## Background to the Study

Evaluation has become an essential aspect of education in many countries in recent times. Increased interest in evaluation worldwide is deep-rooted in reform efforts and in a desire to improve the quality of education provided in schools. Within the setting of decentralisation of decision-making and increased levels of autonomy given to schools, more significant consideration is given to quality assurance (Maslowski, Scheerens & Luyten, 2007). Evaluating student learning experiences and academic programmes is speedily taking centre stage as the prime measure of efficiency in higher education (Banta, Griffin, Flateby, & Kahn, 2009). In today's knowledge economy, higher education policymakers, designated officials, taxpayers, employers, and parents have never been more precise in their demand that universities graduates in their respective countries possess an increasingly specific set of discipline-specific skills as well as generic skills (e.g. communication, written, oral, tolerance, compassion). They should also possess dispositions (e.g. attitudes, beliefs, curiosity) at the completion of a bachelor's degree (Chan, Brown, & Ludlow, 2014). This demand is the cause of the recognition that various commitment to teaching and learning should incorporate an evaluation of what students are learning and also use such information to improve the educational experiences offered in the universities.

Accounting, like many other disciplines, must correspond with innovations in accounting education and practice to the multifaceted demands of the workplace and the knowledge era. Accounting has not only been termed as the “language of business or an organisation”, but it is also the “informer of the managers” (Cheng, 2007). It has become an essential device for people in

diverse roles in the corporate environs to provide accurate facts about financial resources to report and regulate routine transactions, to analyse budgets relating to tax, and to secure details regarding financial transactions for owners, business managers, prospective investors as well as creditors (Cheng, 2007). Accounting, therefore, plays a vital role in business and is a significant function within any economy. The accounting function must focus on the quality of accounting education in universities in order to perform this principal function successfully in industry and the overall economy.

In the accounting literature, demands for the reform of accounting education have been loud and clear (Adaboh, 2014). Out of these numerous calls, concerned parties in the accounting profession have partnered together at a number of levels to develop international standards that will monitor accounting education. One of such remarkable effort is the standards that the International Accounting Education Standards Board (IAESB) has developed under the guidance of the International Federation of Accountants (IFAC) and its partner bodies and other concerned business entities. However, developing fitting standards will not automatically ensure the quality of accounting education being requested by proponents unless international bodies with financial strength and academic experts come together and commit resources to ensure the implementation and the evaluation of such standards are enforced. Information and results from the evaluation of academic programmes, when correctly conducted and used, will support academic institutions and professional institutes in enhancing their service and preparing graduates who will be highly competitive in the labour market (Adaboh, 2014).

As a consequence of the demand for the development of student learning

and the maintenance of standards in student education, quality assurance, assessment of learning outcomes, and programme evaluation have become everyday undertakings in organisations of higher learning in the Western countries and other advanced parts of the world. While the literature indicates the growing importance of assessing and evaluating undergraduate programmes in general as well as in accounting programmes in other parts of the world as described above (Lusher, 2006), very little of such studies occurs in higher education institutions in sub-Saharan Africa, particularly in Ghana (Adaboh, 2014).

Despite the growing interest in the evaluation and assessment of undergraduate programmes, the relative absence or scarcity of information on accounting education and the performance (success) of undergraduate programmes in sub-Saharan Africa (Johnson, 1996; World Bank & International Monetary Fund (IMF), 2004; Aggestam, 2009) prevents efforts to improve the quality of accounting education and the overall learning of students. Researchers and programme administrators have little data (information) to focus on following this agenda on the performance of university academic programmes.

The Bachelor of Education (Accounting) is a first-tier programme that trains learners to become teachers of accounting. Accounting in Ghana is a course studied at the Senior High School and tertiary levels, and the programme at the University of Cape Coast seeks to train the requisite workforce and qualified experts to fill teaching vacancies in the business programmes of senior high schools. The programme intends to train learners in the latest accounting technological procedures, accountancy-based computer software, electronic

methods of account, books balancing, among others. This is because accounting deals with transactions which are expressed in monetary nature; it requires much diligence and caution in working as an accountant in the business environment. For that matter, learners are trained in a specialised manner to pay attention to details, be attentive, and knowledgeable in mathematics, so they could pass these traits on to those they would teach after they left school to teach (University of Cape Coast, 2014).

Accordingly, in the 2012/2013 academic year, the University of Cape Coast introduced the Bachelor of Education Accounting programme to accomplish, among others, the following aims and objectives: equipping students with professional skills that complement best practices in the field of teaching and education, to train students in understanding accounting principles, and the techniques for institutional management and administration (University of Cape Coast, 2014).

Apart from training students to be employed as teachers of accountancy in senior high schools, the Bachelor of Education (Accounting) programme also equips graduates to competently take up jobs as accountants, auditors and financial analysts for both local and multinational organisations (University of Cape Coast, 2014). The comprehensive nature of the Bachelor of Education (Accounting) programme also makes it exciting for learners to quickly move into other career fields such as taxation, financial analysis with local or worldwide stockbrokers and the like. Due to their intensive training in the programme, graduates from the programme may be the preferred choice if consultancy firms, in particular, go hunting for relevant professionals to manage their operations. This preference is as a result of the education component

attached to the programme, which enables the students to gain greater competence, confidence and experience in the art of teaching and thereby strengthen their professional practice after their university education.

It should be well-known that accounting education, which often attracts a substantial number of students, has functioned as part of social sciences programme over the past few years, and this has also posed some challenges pertaining, predominantly, to human and material resource allocation. This is obvious in the increasing number of students seeking admission to the programme since its introduction (For example, in the 2012/2013 academic year, the number of students admitted was 105. During the 2013/2014 academic year, the number rose to 189, in the 2014/2015 academic year it was 187, and for 2015/2016, the number of students was 208. Again, in 2016/2017, 2017/2018 and 2018/2019 academic years, the enrolment figures were 154, 135 and 127 respectively). The university found it most fitting to separate accounting education from the conventional social sciences education in order to deal with these challenges. This separation is assumed to have arisen from the criticisms that university accounting education has been confronted with, over the past twenty years, for failing to address the skills required in today's thriving business environment (Awayiga, Onumah, & Tsamenyi, 2010).

This split was to ensure that accounting education receives due attention, and also recognised as a distinct programme in the university. In the face of the growth noticed above and the support from the university, there has been an absence of a formal independent summative evaluation of the programme in the University of Cape Coast.

## Statement of the Problem

The heart of the problem has been that there is the crescent recognition in higher education among actors (students, teachers, programme designers, employers, governments, and society) at different levels of the need and value of evaluating programmes within universities and colleges in order to align such institutions for the challenges of the 21st century (Adaboh, 2014). Requests for greater accountability, universal competition, and respect for certified standards have all sparked a collective interest in evaluation. There are demands for pedagogical innovations that will improve the student learning experience at the tertiary level (Dantonio & Beisenherz, 2001; Nilson, 2010; Svinicki, 2004). If any headway can materialise in tackling the challenge of improving the quality of tertiary education products (graduates), then colleges and universities need reliable information (Daoud, Gabriner, Mery, & Wolfe, as cited in Swan, 2009) and this can happen through an active process that evaluates and enables indicators to be investigated in achieving programmatic and institutional objectives.

Accounting education has faced some criticisms over the past two decades from many researchers and professionals having lagged in matching recent advances and dynamism of the business environment (Awayiga et al., 2010). Davidson, Slotnick and Waldman (2000) further mention that accounting and auditing firms have appealed for modifications in accounting education that would enable new accountants to meet the challenges posed by the current working environment. Similarly, a survey conducted by Diller-Haas (2004) showed that 71 per cent of New York City metropolitan accounting programmes still adopted the traditional curriculum. Woronoff (2009) further claims that by



emphasising and assessing technical competence rather than skills, universities failed. Cooper, Everett, and Neu (2005) acknowledge that accounting educators are distancing themselves from the immediate concerns of recruiters and manager of the work. In a summary of such literature, these sources are cited by Orchill (2018) and Adadoh (2014): (Albrecht & Sack, 2000; Carr, Chua, & Perera, 2006; Kavanagh & Drennan, 2008; Hancock, Howieson, Kavanagh, Kent, Tempone, Segal & Freeman, 2009; Awayiga et al., 2010; Kutluk, Donmez, Utku, & Erdogan, 2012; Fouché, 2013) to provide evidence of the innumerable voices that have called for improvement in accounting education at the tertiary level.

Although at the institutional level, recognition and authorisation of the B.Ed. (Accounting) programme of the University of Cape Coast is officially the sole responsibility of the Academic Board and the National Accreditation Board (NAB). The two boards may, however, not have conducted a formal evaluation known to the general public concerning the programme and how it prepares graduates for the job market. Again, though externally, the National Accreditation Board has to assess tertiary institutions and their programmes periodically, its assessment might offer little evidence to the overall implementation and performance of the programme. It is cautious to note that reliance on universities' professional accreditation cannot be the sole benchmark for promoting their accounting programmes (Jackling & Keneley, 2009; Lightbody, 2010).

In that spirit, studying the market relevance of university accounting programmes has become critical. For these reasons, Mbawuni (2015) concentrated on interviewing students from a public university in Ghana from

undergraduate and postgraduate levels. Asonitou (2015) also used accounting responses from teachers about introducing professional skills in Greek higher education institutions. He analysed their responses to the European policy of turning the curriculum into a student-centred direction of education by focusing on learning outcomes and, more importantly, the skills and competences of accounting students. Similarly, Kutluk et al. (2012) analysed only the opinions of qualified accountants about the current state of university accounting education in Antalya. Adaboh (2014) surveyed the responses of students, lecturers, graduates and administrators of the Bachelor of Business Administration (BBA) in accounting programme at the Valley View University in Ghana. The findings obtained from this study showed that the groups perceived the programme to be performing positively in the context and product dimensions, yet less so in the input and process dimensions. In addition, the study showed no statistically significant differences in the perceptions of the students, graduates, lecturers, and administrators of the BBA in accounting programme.

Dr A. Kuranchie (personal communication, August 11, 2020), who is the Head of Department of Social Science Education at the Catholic University College of Ghana, was able to confirm that the B.Ed. Accounting programme in their institution commenced in 2007/2008 academic year with its first batch completing in the year 2010/2011 academic year. In their quest to see the state of their B.Ed. Accounting programme in the job market, the department conducted a tracer study on graduates of the programme without focusing on what the employers have to say on the performance of these graduates. The findings indicated that most of them are working in various organisations as



accounts staffs (accounts offices) while a number of them are working as teachers in various schools at various levels with a greater number of them pursuing their masters and PhDs currently.

Omane-Adjekum (2016) used the first three dimensions of the Context Input Process and Product (CIPP) model for conducting a formative evaluation of the B.Ed. (Accounting) programme at the University of Cape Coast. He left out the last part of the model, which is the dimensions of the product because, at that time, the programme did not have graduates on the field. He suggested that it would take further work to appreciate the strengths and weaknesses of the B.Ed. (Accounting) programme fully. He stated that since his previous study was a formative evaluation of the B.Ed. (Accounting) programme to assess the appropriateness of the programme, there was a need for a summative evaluation to judge the impact of the programme after it has run its full course. Also, because his study adopted only descriptive design, he recommended that other researchers and programme designers conduct qualitative follow-up studies in order to gain a better understanding of the effectiveness of the programme.

Again, Omane-Adjekum (2016) suggested that a more comprehensive study should be carried out a year after his study at the University of Cape Coast, discussing all the four components of the CIPP model. Thus, there is a need to verify these assertions by undertaking a comprehensive and sound evaluation of the programme. Besides, in order to ensure that the graduates of the programme are sufficiently prepared to meet the demands of a global economy, there is the need for continuous, systematic evaluation, with an eye to programme improvement that best suits students' needs. This proposal fits with a study conducted by Ahmad and Gao (2004), which focused on accounting

development in Libya and concluded that accounting needs to change to support institutional changes from a planned economy to greater involvement of the private sector in economic activities.

In juxtaposition with the present study, these studies left out a principal player, that is, the employer, who is the final consumer of the university accounting graduate. Therefore, popularising the findings of such studies is tricky since the perspective of the end consumer (employer) was mostly absent. This current study anticipates helping reduce this gap by identifying the strengths and weaknesses of the programme as perceived by the key stakeholders, and suggest ways of improving the programme and adding to the existing literature to make up for some of the gaps in the current literature.

### **Purpose of the Study**

The drive of this mixed-methods sequential explanatory programme evaluation study is to assess how students and graduates of the Bachelor of Education (Accounting) programme in the University of Cape Coast are prepared for the world of work.

### **Research Objectives**

The objectives of the study were to :

1. find out whether the Bachelor of Education (Accounting) programme meet the needs of the students.
2. find out whether human and material resources meet the needs of students and the programme.
3. identify the extent to which the programme components planned are implemented.

4. identify the influence the programme has on the work performance of graduates.

### **Research Questions**

The research questions for this evaluative study were informed and framed by the elements of the CIPP Evaluation Model (Stufflebeam & Shinkfield, 2007). The following research questions underpinned this research:

1. To what extent does the Bachelor of Education (Accounting) programme meet the needs of the students?
2. How do the human and material resources meet the needs of students and the programme?
3. To what extent are the programme components planned, implemented?
4. What influence has the programme had on the work performance of the graduates?

### **Significance of the Study**

Evaluation is an inherent part of any programme to gauge its strengths, imperfections and effectiveness. The significance of this research rests on the impact that the results may make in appreciating better the position of this Bachelor of Education (Accounting) programme. This study would also provide research evidence which would specifically contribute to the very little literature on the evaluation of accounting programmes in tertiary education in Ghana.

The study is a summative evaluation that would help provide stakeholders with information on the effectiveness, appropriateness or otherwise of the current Bachelor of Education (Accounting) programme. Findings from this study would uncover students' perception as far as the

teaching and learning of the Bachelor of Education (Accounting) programme are of interest. Finally, by focusing on the appropriate arrangements between programme objectives, programme delivery, and programme outgrowths, the recommendations resulting from the study may provide evidence to the programme stakeholders including the academic board, Department of Business and Social Sciences Education and lecturers, to help them improve the programme.

### **Delimitations**

This study focused on the perception of key stakeholders such as the current students (Level 200 - Level 400) in the 2018/2019 academic year, graduates of the Bachelor of Education (Accounting) programme in the University of Cape Coast and the employers of these graduates. The reason for this population was their connection or significance to the problem recognised. Consequently, at the time of the study, these Bachelor of Education (Accounting) students and graduates had completed aspects of the programme.

The CIPP evaluation model created by Stufflebeam (2003) formed the theoretical basis for this study. The justification for this evaluation model was its versatility in numerous ways. The model permits evaluators with the necessary tools to assess their level of achievement or success at each stage of the process. It also describes procedures that could be adopted by heads of educational facilities (institutions) and administrators to efficiently select, implement, and evaluate the outcomes (effects) of a programme. The CIPP evaluation model is grounded in providing decisions making information (Stufflebeam, 1971b). The model helps to focus on the evaluation study by paying attention to specific informational needs of the curriculum planning and

implementation process and thereby helps to prevent the blind collection of information which is not directly appropriate to the critical issues or concerns that are being addressed.

The study population was all Bachelor of Education (Accounting) students and graduates in the University of Cape Coast and employers of the graduates of the programme. The study adopted the mixed-methods sequential explanatory design, which captured the perceptions and observations of the respondents. The justification for using this research design was its straightforwardness and opportunities for the exploration of the quantitative results then build on the results to describe them using qualitative research in further detail (Ivankova, Creswell, & Stick, 2006). This design can be specifically useful in situations where unexpected results emerge from a quantitative study (Morse, 1991).

### **Limitations**

Diversity of accounting degrees restricts the extent to which the results can be generalised. The findings may have limited generalisation value as the results have been generated with data covering accounting teacher trainees, accounting graduates and employers of the selected graduates. The sample size was limited to respondents studying or who have studied the programme at the University of Cape Coast and therefore may not be representative of the overall population of accounting trainees. Again, results from the research were limited to questionnaires, observations and interviews without the use of focus group discussion.

Research limitations using people are likely to be inevitable; however, using a mixed methodology helps to reduce possible limitations where

interview findings can be used to explain findings from quantitative surveys. Since the B.Ed (Accounting) students are trained to work at the industry and teaching, piloting the instrument at the Bachelor of commerce students who are trained to work only at the industry may influence the reliability of the results. Since lecturers were informed ahead of time before the observation was carried out, it may have influenced how they taught and could influence the results of the study. A further limitation is that participants in the questionnaire/survey may have had different views, perceptions and understandings about the Likert scales. It was not possible to ascertain the base level for each participant. This could, therefore, influence the responses, analysis and evaluation, which in turn, can make fuzzy generalisations (Bassey, 2001). However, the findings and the conclusions reached in this study have relevant value for other related studies.

### **Definition of Terms**

For clarity in this research, the following terms are defined, as used in the study:

**Accounting education:** Accounting programmes at university-level that seek to prepare learners to become accounting professionals (Albrecht & Sack, 2000; Lusher, 2006).

**Employer:** A person or organisation that employs people (graduates).

**Programme:** A continuing collection of related educational activities that result from the implementation of a course of study in order to accomplish a set of goals, objectives, or expected outcomes.

**Programme evaluation:** The orderly collection of information about the features, undertakings, and outcomes of programmes to improve programme efficacy, make judgments about the programme, or make informed decisions



about the future programme, and enhance understanding (Patton, 2008).

**Programme objectives:** The expected purposes of the programme being evaluated.

**International Federation of Accountants (IFAC):** This is an organisation set up to serve in the interest of the public, strengthen the universal accountancy profession, and contribute to the development of robust global economies by establishing and promoting strict adherence to high-quality professional standards. The IFAC is also expanding the convergence of international standards, and addressing issues of public interest issues where the expertise of the profession is most significant (International Federation of Accountants, 2010).

**International Accounting Education Standards Board (IAESB):** Is an organisation formed under the patronage of IFAC to act as an autonomous standard-setting body.

**Institute of Chartered Accountants (Ghana):** Is an organisation in Ghana charged with the regulation of the accountancy profession.

**Stakeholders:** They are individuals or groups of investors who have an interest in the accounting programme and a participant in the programme being assessed.

**Effectiveness:** The precise and genuine effects of the programme being evaluated on the students.

**Outcomes:** The results, consequences or effects of the programme on learners.

**Context Input Process and Product (CIPP):** Is a comprehensive framework designed for conducting formative and summative evaluations of programmes, projects, staff, products, organisations, and evaluation systems (Stufflebeam &

Shinkfield, 2007).

### **Organisation of the Study**

The study was made up of five chapters. Chapter One provides the introduction of the study that focused on the background of the study, statement of the problem, the significance of the study, the purpose of the study, research questions, delimitations, limitations and definition of terms. Chapter Two presented a review of related literature on the concept of evaluation and addressed some models of programme evaluation. The conceptual review and related empirical studies on the research questions posed were highlighted.

Details of the research methods used in the investigation are described in Chapter Three. This included the research paradigm, research design, population, sample and sampling procedure, data collection instrument, data collection procedures, and data processing and analysis. The results of the data analysis were presented in the fourth chapter. It discussed the findings to answer the questions raised in Chapter One. Chapter Five, the final chapter, summarised the study and concluded. Based on the conclusions reached, recommendations were made to help resolve the problems identified.





## CHAPTER TWO

### LITERATURE REVIEW

#### Introduction

This chapter brings to the fore review of related literature on issues of programme evaluation considered highly relevant in addressing how of students and graduates of the Bachelor of Education (Accounting) programme provided at the University of Cape Coast are prepared for the world of work. This chapter is divided into the following sub-sections; theoretical framework, conceptual review and empirical review. The theoretical framework reviews the theory upon which this research hinges. The conceptual review highlights the concepts relating to the key variables in the study, providing the basis for the researcher to conceptualise the focus of this study. The empirical review also reviewed related works conducted by other scholars that relate to this study. The purpose of the empirical review is to compare the findings of this study with other related studies to either confirm or rebut conclusions drawn by early researchers.

#### Theoretical Framework: CIPP Evaluation Model

As Stufflebeam and Shinkfield (2007) put it, the Context Input Process Product Evaluation Model (CIPP) is an all-inclusive framework designed to perform formative and summative evaluations of programmes, projects or initiatives, staff, products, organisations, and evaluation systems. It is an improvement and answerability model that has its inception in the 1960s when it was developed to make better teaching and learning in inner-city school districts. Today, its usage has shifted from pre-college education to include wide-ranging areas such as community, economic and international development, government and institutions of study.

An evaluated operational definition premises the CIPP theoretical account as the process of delineating, attaining, reporting, documenting and applying descriptive and judgmental details about some object's merit, worth, significance, and probity in order to direct decision making, encourage accountability, disseminate appropriate practices and improve understanding of the phenomena involved (Stufflebeam & Shinkfield, 2007, p. 326). It is worthy to note as a point of the fact that Stufflebeam's model does not only describes procedures that could be adopted by educational facilities and administrators to effectively select, implement, and evaluate the outcomes of a recommended method or technique. However, it also permits administrators with the necessary tools to assess their level of achievement or success at each stage of the process.

### Components of CIPP

The acronym CIPP signifies the primal elaborated concept of this model. This acronym stands for an entity's context, input, process, and product. This is made known in a diagram below by Stufflebeam and Shinkfield (2007) (see Figure 1). Also, Stufflebeam and Shinkfield (2007) provided a summary of the different elements of the CIPP model.



Figure 1: Elements of the CIPP evaluation model and related relationships with programmes (Source: Stufflebeam & Shinkfield, 2007).

Stufflebeam (1971a) described evaluation, according to the CIPP model, as a procedure of delineating, acquiring and providing valuable information for judging alternatives decision. Put differently, CIPP is grounded in providing decisions making information (Stufflebeam, 1971b). Besides, Boulmetis and Dutwin (2005) cited the CIPP model for being the best model for decision making. The intended purpose, therefore, of Stufflebeam's evaluation framework is to serve the informational needs of decision-makers and managers. The four elements of this model are as follows:

**Context Evaluation:** The essence of this component is to make the provision of information for the planning of decision making. This, based on an existent condition, comes by way of finding out and setting apart "unmet needs" as well as opportunities that may well be put to use. Decision making, at this point, assists in defining objectives for a curriculum programme. This evaluation, apart from anything else of a sort, puts into consideration the situation in which the programme operates and the upshot of the situation on the programme. As a result, it assesses the needs and the environment within which a particular programme takes place and shapes (Ornstein & Hunkins, 1998).

**Input Evaluation:** What this facet of the model seeks to address is recognition of an elaborate and systematic plan of action in dealing with needs, likewise the availability of resources. It renders information and finds out how to utilise resources to meet programme goals. It is at this point that an evaluator may decipher the best alternative strategy for dealing with the needs (Stufflebeam as cited in Tunç, 2010). This also indicates that the resources with which the programme is run, as well as the best strategies or methods to be

employed to address the needs ascertained, are looked at. It merely looks at what goes into the programme. In an educational system, this evaluation, for instance, looks at the available resources or teaching and learning material(s) utilised for the implementation of the programme.

**Process Evaluation:** Information at this phase helps to implement the curriculum or educational programme. What is paramount here is the provision of a resubmission about the needed modification of what was implemented in the face of inadequacy (Stufflebeam as cited in Tunç, 2010). Here, the evaluator attempt to establish how well the plan is taking shape, what problems/obstacles are holding back its smooth implementation of the process, what modifications or changes can be made for successful implementation. Consequently, this type of evaluation brings to bear the procedures through which the programme is being enforced.

**Product Evaluation:** The chronology of the model closes at this stage, and the primary role of the product evaluation is to measure, analyse, and judge the accomplishment of a programme (Stufflebeam & Shinkfield as cited Tunç, 2010). Product evaluation, therefore, should make sure the degree to which identified needs are met, as well as determine the full effects of the programme. The assessment should document both intended and unintended results and negative as well as positive outcomes (Gredler, 1996). This stage of the evaluation process has to do with the extent to which the programme realises its intended purposes and what can be done with the programme after it has completed its full course. This is an evaluation that is designed to look at the extent at which the programme has met its intended outcomes and to determine the cause of the results obtained.

An overview of the analysis of the approach taken by Stufflebeam (2003) reveals that the study incorporates the specific rubrics of the CIPP evaluation model as it points out the extent to which the Bachelor of Education (Accounting) programme is preparing students for the world of work.

### **Values and fundamental principles of CIPP**

Stufflebeam and Shinkfield (2007) gave details that the CIPP model is highly geared in the direction of “service and the principles of a free society” (p. 330). By practice, that implies the need for evaluators and clients to identify and include stakeholders or legitimate beneficiaries in the complex process of determining the evaluation goals and purposes.

According to Stufflebeam and Shinkfield (2007), four fundamental principles direct the CIPP evaluation model. These are:

1. Involvement and services of stakeholders: CIPP evaluations must be grounded in the fundamental principles of equity and fairness. Principal to this principle is the imperative that permits those who are the target audience or those who are assumed to be affected by any of these evaluation models to contribute to the process confidently. The concept of stakeholders is thus essential.
2. Improvement orientation: A fundamental principle of evaluation is not to prove but improve. In agreement with this principle, evaluation is ultimately expected to stimulate, aid, and strengthen the programmes or industries that are evaluated. Information arising from the evaluation becomes a means for change or development.
3. Objectivist orientation: On the terms of Stufflebeam and Shinkfield (2007), objectivism is the philosophy of knowledge that undergirds the

CIPP model. It rests on the maxim that “moral good is objective and independent of personal or merely human feelings” (p. 331). As a result, ethical considerations are paramount in evaluations conducted under the CIPP.

4. Standards and meta-evaluation: The CIPP model requests for adherence to professionally transparent practices that fit the standards of utility, feasibility, propriety, and accuracy. Evaluators are required, as a matter of necessity, to conduct their individual formative and formative meta-evaluation.

### **Summary of the CIPP model**

The context evaluation phase of the CIPP Model creates a broad picture of where the programme and evaluation fit in co-operation (Mertens & Wilson, 2012). This phase supports decision-making connected to planning and makes it possible for the evaluator to identify a particular community’s needs, assets, and resources to make provision for a valuable programme (Fitzpatrick, Sanders & Worthen, 2011; Mertens & Wilson, 2012). Context evaluation further pinpoints the political climate, which could impact the success of the programme (Mertens & Wilson, 2012). The evaluator puts together and assesses the background information and holds interviews with programme leaders and stakeholders in order to realise this. Key interested parties are identified in the evaluation.

Furthermore, programme goals are analysed, and data reporting on the programme environment is amassed. Numerous formats can be used to gather data for evaluation. These entail both formative and summative measures such as environmental analysis of existing documents, programme outlining, case



study interviews, and dialogues with stakeholders through interviews (Mertens, & Wilson, 2012). During this process, continual dialogue with the customer to provide feedback is of great import.

To complement context assessment, input evaluation can be completed. In this stage, information is gathered on the basis of the programme's mission, goals, and strategies. Its object is to evaluate the programme's strategy, merit and work plan against research, the responsiveness of the programme to client needs, and the alternate approaches provided in related programmes (Mertens & Wilson, 2012). This stage intends to choose an appropriate approach to implement to resolve the problem of the programme (Fitzpatrick et al., 2011).

Apart from context evaluation and evaluation of input, a crucial element to CIPP is moving beyond programme quality. Evaluation of the process investigates the quality of implementation of the programme. At this point, programme activities are observed, documented and evaluated by the evaluator (Fitzpatrick et al., 2011; Mertens & Wilson, 2012). The prime objectives of this stage are to make available feedback relating to the extent to which planned activities are carried out, supervise staff on how to modify and enhance the programme plan and to determine the degree to which participants will fulfil their title role (Sufflebeam, 2003).

The final aspect to CIPP, product evaluation, assesses both the positive and the adverse effects the programme has on its target audience (Mertens & Wilson, 2012), it evaluates both the anticipated and the unplanned outcomes (Stufflebeam, 2003). Both short-term and long-term outcomes are judged. At this stage, judgments of stakeholders and relevant experts are examined, looking at results that affect the group, subgroups, entity and individual. The

use of a combination of methodological techniques ensures that all results are noted and helps verify the evaluation findings (Mertens & Wilson, 2012; Stufflebeam, 2003). Nevo (1983) observed that, according to the CIPP model, the programme under evaluation centres on four parameters: the goals (the merits of its objectives), the design (the quality of its plans), the implementation process of the programme (the extent to which the aims are being put into practice), and the results (the worth or merit of its outcomes).

### **Other Approaches to Curriculum Evaluation**

Various approaches brace up the successful evaluation of a curriculum. This section is marked by a tendency to find out and call attention to errors and flaws of the approaches to curriculum evaluation, their underlying assumptions and the suitability or otherwise of each approach to the Ghanaian setting. The different approaches to discuss are goal-oriented, responsive, countenance, participant-oriented, goal-free, decision-oriented, and illuminative.

#### **Goal-oriented approach to curriculum evaluation**

Stecher and Davis (1987) advocated this approach of evaluation known as “Goal-Oriented Approach”. The goal-oriented approach of evaluation confines itself to identifying, clarifying and spelling out the purpose of an instructional programme and then assessing the extent to which the goals can or are being met. This approach, therefore, incorporates programme-specific goals and objectives as parameters for determining the success of the instructional programme. According to Worthen and Sanders (1987), information that is gained from a goal-oriented evaluation could be used to reformulate the intents of the activity, the activity itself or the assessment techniques and devices used to evaluate the accomplishment of the purposes.



The goal-oriented approach requires programme developers to make it a point to clarify the interactions between specific activities or services that are offered, on the one hand, and desired results or outcomes that are expected to be achieved, on the other. It requires paying attention to the logical steps to show the desired products or outcomes. It moreover entails the use of the most accurate statistical analysis to show the relationship between the programme and its intended products or outcomes.

The generalisability of conclusions is not as important to the goal-oriented evaluator as the relationship between the programme and its intended outcomes. It is worth noting that the theory of Stecher and Davis (1987) was developed from the theory of Tyler (1949), which studied curriculum evaluation along with the following steps;

1. establishing broad goals and objectives.
2. classifying the goals and objectives.
3. defining objectives in behavioural terms.
4. finding situations in which the achievement of the objectives can be displayed.
5. developing or selecting measurement techniques.
6. collecting performance of the data and comparing the data to behaviourally stated objectives.

In this way, discrepancies witnessed between the performance and the aim of the programme then form the basis for modifications to correct deficiencies or to reformulate the aims to make them more achievable. The full strength of the goal-oriented approach of curriculum evaluation is its simplicity which makes it easy to understand, easy to comply, easy to implement, and

produces information that educators generally accede is apt to their mission (Worthen & Sanders, 1987).

It also has many faces of validity because it is a reasonable practice to hold a programme accountable for what its designers promise it will accomplish is undoubtedly a legitimate exercise (Worthen & Sanders, 1987). Again, it helps to draw the relationships between aims/objectives and activities and thereby emphasises elements that are important to the attainment of the targets set for the programme. Furthermore, the goal-oriented approach has led to many improvements in the techniques for measuring educational outcomes (Adentwi, 2005).

However, it has received quite some criticisms. For example, Scriven (1969) has criticised it because it does not deal with the occurrence of unplanned or unintended events. A reaction to this is that, in an evaluation, the evaluator focuses typically on what he/she sets out to do. Although unexpected or unplanned events may occur, it is the evaluator's prerogative to consider them provided they seem relevant to him or her. Taba (1962), on her part, pointed out that curriculum evaluation is a very complicated task that entails an evaluation of not only learning outcomes but also many other aspects about the curriculum and the teaching procedure.

According to Taba (1962), everything regarding education should be evaluated. To her, it is possible to evaluate the extent to which aims have been or are being achieved. The content and the learning experiences, management procedures employed to implement the curriculum, the equipment and materials, the standard (quality) of implementers and the relative importance of subjects can all be evaluated. A critical analysis of Taba's point of view

discloses that the curriculum is an essential aspect of the entire educational programme so that its evaluation in a different context is in no way a mistake. The evaluation of a full educational programme can be performed in parts so that, whenever appropriate, they would be brought together to make the necessary changes.

To culminate this approach, Hirst (1968), Stenhouse (1976) and others pointed out that it would be quite challenging to evaluate learning outcomes by using the goal-oriented approach to setting goals behaviourally. The analytic thinking here is that if a critical aim of education is to bring a change in behaviour, then stating objectives in a behavioural sense is not far from right. It is on these footings that, this study is modelled in line with this approach.

### **Responsive approach to curriculum evaluation**

The responsive approach to curriculum evaluation is proposed by Stake (1972), who envisioned that evaluation should deal directly with programme activities than with programme intents. In the view of Stake (1972), curriculum evaluation should also respond to audience requirements for information and a different value of viewpoints involved in reporting the triumph of the programme. Responsive evaluation operates on the foundation that the most authentic evaluation is one based on the varied viewpoints of all persons involved in the implementation of the programme.

Stake (1972) emphasised the presentation of reports to portray the programme in a way that communicates more directly and effectively to its audience more than the traditional research report. This placed Guba and Lincoln (1981) in a position to visualise responsive evaluation as indeed a continuous and interactive process. Guba and Lincoln (1981), on their part,

came up with three useful indicators that are used to define responsive evaluation. These are:

1. **Claims:** a stakeholder may introduce what is favourable to the evaluand.
2. **Concerns:** assertion that a stakeholder may introduce that which is not in the evaluand's favour.
3. **Issues:** state of affairs that reasonable individuals can argue about.

All of these imply that what is needed to address the above indicators in an evaluation is natural communication rather than formal communication.

Responsive evaluation is characterised by the fact that people who put into operation evaluated programme ought to give attention to critical issues. Here, the evaluator should first and foremost take cognisance of features of the programme by observing its activities, interviewing those who have a stake in the programme and examining relevant documents.

It is worth noticing that responsive evaluation does not emphasise quantitative research methods such as students testing or the use of other structured (standardised) instruments and statistical procedures for the successful attainment of objectives. People are preferably used as informants than as subjects here. On the contrary, more weight is placed on qualitative methods of gathering data, which include the use of observation, unstructured interviews and other participant-oriented approaches of data collection which reflect the viewpoints of diverse groups. Participants are not so much asked to see how they have evolved but to show the improvements they see (Stake, 1991).

Responsive evaluation is entirely different from other evaluation approaches because of its purpose and approach. As discussed early on, the responsive evaluation does not impose sole judgement on the evaluand; it instead seeks to portray several perspectives or interpretations on the evaluand, thereby providing clients with several interpretations and solutions.

One critical advantage of this approach is that it is highly sensitive to the multiple points of views of various individuals and groups. Nonetheless, the major drawback is that it is very challenging to take various points of views of all stakeholders into consideration.

### **Countenance approach to curriculum evaluation**

Stake (1967) came out with a more holistic and pragmatic approach to evaluating the curriculum, called the countenance evaluation. According to Stake, the two major formal evaluation activities are description and judgement. To Stake (1967), these are the two distinct but complementary ‘countenances’ of a programme being evaluated. As Stake (1967) puts it, an educational programme must be fully defined and entirely judged.

Within the countenance evaluation, data are collected as well as organised into three categories:

1. **Antecedents:** pre-existing conditions on teaching and learning, which may affect the outcomes. These existing conditions may include physical infrastructure, available materials, school systems and environmental factors. Influences such as the attitude of teachers and years of teaching experience often come under antecedents. The conditions impacting outcomes are student factors such as student

behaviour, achievement level, student interest and engagement and attendance.

2. **Transactions:** This covers the various experiences that transpire as part of the learning cycle between learner and learner, learner and teacher, learner and curriculum resources as well as learner and administration.
3. **Outcomes:** It is the turnouts obtained after the learning process or implementation. Outcomes here are not merely student-centred but also discuss the impact on learners, teachers, administrators, counsellors and other stakeholders of the learning process. Outcomes include both immediate and long-term effects, namely in the individual's cognitive, affective and psychomotor competencies.

These three groups are contrasted to the two different conditions that are desirable conditions called 'intents' and conditions relevant to curriculum implementation in the field identified in the scope of the goals, objectives, methods and results called 'observation'.

To conclude the nature of the relationship amongst the different types of data, Stake (1967) brought forth two other concepts for use. These are contingency and congruence. According to him, contingency deals with the vertical relationship between the antecedents, events and results, whereas congruence acts on the horizontal relationship between the intents (goals or objectives) and observations. In conclusion, the purpose of this evaluation is to describe and judge on the basis of the relationship between the existing conditions, stakeholder interactions and the impacts of these interactions.



### **Participant-oriented approach to curriculum evaluation**

Stake's (1972) perspectives on responsive evaluation and his formation of the approach to countenance evaluation have provided the basis for participant-oriented evaluation development and evolution. Robert Stake espoused in the understanding of the participant-oriented evaluation; the countenance evaluation is particularly critical. Participant-oriented approach to curriculum evaluation concentrates primarily on the desires, preferences and values of those participating in the programme (Stake, 1972). This approach emphasises the fact that evaluations are done for particular participants whose values vary and must be addressed in a fair and systematic way if justice is to be served and the participants are to have acceptable interest in using the evaluation results. This implies that evaluation has become increasingly attentive to the needs and interests of broader and more diverse categories of people associated with the curriculum or the evaluation of the educational programme. According to Stake, the participant-oriented approach has some specific essential characteristics:

1. The evaluation depends on inductive reasoning. It is done in the way of discovery.
2. The evaluation uses multiple sources of data. There is a collection of both qualitative and quantitative data. This is done to ensure the needs of the stakeholders are described vividly. However, evaluation based on participants tends to rely more on qualitative data.
3. The evaluation does not follow a standardised design. Evaluation records multiple points of views or perspectives.



In reaction to the development of the participant-oriented approach to curriculum, evaluation brought forward the evolution of goal-oriented, goal-free, decision-focused approaches and other approaches. These approaches encourage all evaluation efforts to take into consideration the interests and values of the participants (Patton, 1982).

Guba and Lincoln (1981) contributed to the participant-oriented evaluation by describing the position of evaluation as responses to the knowledge requirement of an audience which takes into account the values of the different audience members. Patton (1982), on his part, identified that participants-oriented evaluation would ensure stakeholders are more active if their values and perspectives are given consideration. Fitzpatrick, Sanders and Worthen (2004) believed that all proponents of this evaluation see the participants as key to the evaluation.

There are numerous gains to the use of participant-oriented evaluations. New insights and useable theories can be discovered through the use of this approach that could be identified through different techniques. This approach is as well extremely flexible to the degree that simplicity is one of the defining features thereof. Participant-oriented evaluation can also empower stakeholders who otherwise might be powerless.

On the other side, there are drawbacks to participants-oriented evaluation. Because of the nitty-gritty and exhaustive nature of this approach to evaluation, it becomes labour-intensive and time-consuming and expensive. This relies heavily on the experiences and perceptions of the evaluator and the stakeholders or other interested parties. The consequent, therefore, is that it denies the objectivity of the whole exercise.

It is worth mentioning that the peculiarity in this participants-oriented evaluation is its usage in evaluating new and existing instructional programmes at all stages. It can also be used for evaluating instructional materials and professional development programmes.

### **Goal-free approach to curriculum evaluation**

This evaluation intends to determine the actual effects of the programme. In a goal-free evaluation, both intended and unintended goals/objectives are considered without only referring to the stated goals or objectives. Scriven (1972), who proposed this approach, argued that adherence to stated programme goals necessarily makes evaluation constrictive in that it narrows the range of possible results that an evaluator may evaluate. The goal-free evaluator relies on what a programme actually does rather than what it is intended to do, in order to move away from this restrictive nature.

Stecher (1991) also pointed out that the goal-free evaluation is a philosophical principle for guiding the evaluation process. Stecher (1991) further argued that goal-free is not a fully appreciated evaluation approach since it has no formal definitions, specifications of structural relationships, a data collection framework and reporting and operating procedures. What this suggests is that goal-free evaluation is focused on the evaluator's professional competence. One potential drawback of the goal-free evaluation is that the evaluator may not rely on the programme's objectives or the goals, but may establish his own goals to override that of the programme established.

### **Illuminative approach to curriculum evaluation**

In reaction to the need for a new alternative approach to curriculum evaluation, Parlett and Hamilton (1987) advocated a new approach to

educational evaluation, which they dubbed ‘illuminative evaluation’. This evaluation aims to highlight problems, issues and significant programme feature, notably when implementing an innovative educational programme. This curriculum evaluation approach concerns description and interpretation, not measurement and prediction. As such, it does not seek to give prescriptions, recommendations or judgements. It instead provides information and comments that can serve to promote discussions among those concerned with decisions concerning the system studied (Parlett, 1981).

Illuminative evaluation is explained as a form of ‘naturalistic enquiry’ (Patton, 1997). Parlett and Hamilton (1987) highlighted that there might be different forms of illuminative evaluation than one method utilised exclusively because different methods combine to throw brighter light on the investigation. This implies that this approach uses different methods to collect data from a broader range of participants to get various perspective views needed. Illuminative evaluation with a focus on acquiring understanding may facilitate the all-inclusive nature of the data and approve otherwise experimental findings (Sloan & Watson, 2001). In retaliation to the perceived limitations of more traditional evaluation methods, which focused on measurement and prediction, it emerged as an alternative approach.

Illuminative evaluation emphasises the understanding of the complex inter-relationships between content, structure and context by offering a detailed description of essential components of the investigated intervention. Through the eyes of Parlett and Hamilton (1987), this approach helps investigate time-consuming processes and issues that are complex and where disentangling

complexities offer hints as to essential relationships that form the processes and outcomes of educational programmes.

The significant assumptions that underline this method as championed by Parlett (1981) are:

1. A system cannot be interpreted if looked at in isolation from its broader contexts; similarly, innovation is not studied in isolation but rather the school setting of the 'learning milieu', which is, the setting within which the school operates.
2. The individual biography of settings being examined needs to be explored.
3. There is no unique absolute and agreed upon reality that possesses an objective truth. This ensures that the researcher needs to contact what is called 'neutral outsiders' from a wider position (Deligianni, 2007).
4. Attention is vital to what is being achieved in practice, as there can be little dependence on what people are saying.

One strength of this approach is in the researcher's ability to take into account the broader social care and organisational background within which the training was conducted within the educational programme. It also allows the researcher the opportunity to avert passing judgement on the subject of the training, but it sharpens the discussions and disentangles complexities and illuminates the significant (Sloan & Watson, 2001). Its additional strength lies in the empowerment of all participants through the understanding of shared findings. This leads to awareness of what is going on outside and self-awareness of what is going on in the participants' inner world, which can help their own decision making and acceptance of the need to improve individuals as people

that will eventually bring about change into the educational environment (Deligianni, 2007). One significant shortfall, withal, of this approach to curriculum evaluation, is that it gives the investigator much work in terms of data collection methods and their analysis.

### **Decision-oriented approach to curriculum evaluation**

This method to curriculum evaluation is concerned with providing information in terms of curriculum planning, design and implementation to assist decision making. The assumption that underlies this approach is the belief that evaluation is only worthwhile if its outcome affects future actions (Lewy, 1977). In this respect, it is the belief of advocates of this evaluation method that knowledge on evaluation should be gathered and interpreted in such a way as to help curriculum designers and implementers to make enhanced decisions. Therefore, evaluation activities should align with the numerous phases of curriculum planning and implementation, where input is needed to improve decision-making (Stufflebeam, 1971).

Again, evaluation processes are required to be versatile enough to suit the required changes and adjustment in curriculum planning and implementation. The evaluator must, in this state, understand the curriculum development and implementation cycle and be prepared to provide different types of information that act as a guide to a precise decision point during the different stages.

A crucial feature quality of this theory is that the task of the evaluator is not only to assist the decision-maker in deciding between different alternative approaches to cope with a situation. He or she should always draw attention to alternatives even if they are not considered by decision maker himself or herself.

Nonetheless, the decision-maker is always the target to whom the decision-focused evaluation approach is guided and involves decision-makers, knowledge requirements and criteria for effectiveness, determine the course of an evaluation under the approach (Alkin, 1970). The theory supporters include Stufflebeam (1971) and Alkin (1969).

The most significant advantage associated with the decision-focused theory is perhaps the fact that it helps to focus on the evaluation study by paying attention to specific informational needs of the curriculum planning and implementation process. This helps to prevent the blind collection of information which is not directly appropriate to the critical issues or concerns that are being addressed. The decision-focused approach helps to analyse the curriculum in both its formative and summative phases so that the necessary adjustments can be made for change at various decision stages. This approach has become the most adoptive and preferable approach to most school boards, administrators and other curriculum implementers (Alkin, 1969) because it emphasises knowledge for decision making, by attending and explicitly relying on the use of the information needs of the people around evaluation, this method was seen as attempting to address one of the most significant evaluation criticisms of the 1950s: that it did not offer valuable information.

Furthermore, the ability for the decision-focused approaches to guide decision-makers at different stages in curriculum planning and implementation makes it essential to ensure that the curriculum does not remain unaffected by up-to-date knowledge about the desires, resources, innovative developments in education, the relatives of regular operations, or the implications of providing education in a particular way (Worthen & Sanders, 1987).



According to Stecher and Davis (1987), one major drawback of the decision-focused approach is that many important decisions are not taken at a specific point in time, but come through a slow accretion process. Again, many choices are not based on data but depend on the subjective impressions of the individual feelings and personal needs of programme planners and implementers. Also, according to House (1980), the decision-focused approach seems to eliminate the evaluator's role as a judge of the programme design as well as implementation and, preferably, seems to put him at the disposal of programme manager for the furtherance of his goals thereby rendering evaluation possibly unjust and undemocratic. House (1980) took this view because under decision-focused approach evaluators are not supposed to make the final decision about programmes but are only to show the variety in alternative approaches to decision-makers to deal with an issue.

Cronbach (1980), however, acknowledged that the evaluator has a critical role in illuminating and not to dictate the judgement (decision). What this idea, therefore, seeks to gain is to help free clients from the ambiguous nature of issues as it legitimises the role of evaluation. This also helps to prevent simple answers to narrow questions as it broadens the ambit of their understanding. Another shortcoming of decision-focused evaluation is that where priorities are not deliberately defined and implemented, it can be costly and complicated.

### **Conceptual Review**

This part of the literature covers the meaning of programme evaluation. It also explains the intent and types of programme evaluation.



## Programme Evaluation

A number of definitions aimed at evaluation have been extended as the discipline in modern times has grown in depth, breadth, and sophistication. Based on these equivocal definitions, Demarteau (2002) has suggested that three key components should frame all evaluations. He described evaluation as the process of collecting information; the value judgment that is the outcome of this process; and finally, the usage of the value judgment in the decision making that results in practice. Weiss (1998) defined evaluation as the “systematic assessment of the operation and the outcomes of a programme or policy, according to a collection of explicit or implicit standards as a means of contributing to programme or policy improvement. This is about the fact that one of the crucial aims of evaluation is to facilitate programme improvement.

Nevo (1983) outlined some of the critical features and the principal thrust of these definitions. He begins with the earliest concepts by Tyler (1949) who see evaluation as the process of determining to what degree educational objectives are being achieved and continues his explanation by referencing Alkin (1969) and Stufflebeam (1971), who see evaluation as providing information for decision making. Nevo (1983) further cited multiple references (Scriven, 1967; Glass, 1969; Eisner, 1979; House, 1980) to provide alternate yet new-fangled definitions and understandings of evaluation as an assessment of worth, as well as other authorities (Guba & Lincoln, 1981; Stake, 1967), who conceptualise evaluation as an activity involving both description and judgment. The judgmental stance that the following definitions appear to take, correctly stated by Nevo (1983), has the potential to create substantial anxiety

between prospective evaluatees and creates opposition among evaluation opponents.

As cited in Hall and Hall (2004), Patton stated that evaluation takes into account, any effort to increase human output through systematic data-based investigation when one evaluates and judges accomplishments and effectiveness, one is involved in the evaluation. Therefore, evaluation is something individuals do in their own choices and decision-making every day, in the sense of collecting information and making judgments and decisions about a particular course of action.

Scriven (1991) also described evaluation as the process of determining the merit, worth and value of things and evaluations are the outcomes of that process. Evaluation is used in the slightest sense to imply just systematic and objective evaluation. Stufflebeam and Shinkfield (2007) have observed that a final definition of unequivocalness is challenging to come up with due to the complex nature of the field and the vast array of approaches and activities that form evaluation. Nevertheless, some crucial elements and criteria have become worthy of consideration when assessing programmes, and these are demanded in any good delineation.

The Joint Committee on Standards for Educational Evaluation (1994) postulated that evaluation is the systematic assessment of the worth or merit of a particular body. Whereas this definition rightly mentions vital elements such as systematic and worth or merit, it omits others such as integrity, feasibility, security or welfare, significance, and equity or fairness. In attempting to describe the main tasks of any programme evaluation and the type of information to be obtained in the process, Stufflebeam and Shinkfield (2007)

operationally described evaluation as the systematic process of delineating, obtaining, documenting, and applying descriptive and judgmental information on the merit, worth, probity, feasibility, safety, equity and significance of particular objects.

In analysing, credit ought to be given to the scholars for the many definitions they put forth, as mentioned early on since their efforts contribute to the needs of information on evaluation. This notwithstanding, the position taken by Guba and Lincoln (1989) and Stufflebeam and Shinkfield (2007) seems clear and agreeable: that there is no right way to define evaluation and that whatever definition one comes up with is solely on the preferred model or approach of the evaluator. It can, therefore, be said for this study that, evaluation is seen as the systematic collection of information about the traits, activities, and outcomes of programmes to enhance programme effectiveness, make programme judgments, or inform decisions regarding possible future programming, and increase comprehension (Patton, 2008).

### **Purpose of Programme Evaluation**

Evaluation of a programme has a variety of reasons. Generally speaking, most educators believe that evaluation should serve either a formative purpose, that is to say, improve and develop a programme or summative purpose, for example, to determine whether to start, cancel, extend or adopt a programme. In most instances, summative evaluation is used in the school system to certify or grade learners on the completion of a course as well as for selection, placement and promotion.

Hall and Hall (2004) clarified that summative evaluation, at the end of a period, provides a verdict on a programme and considers the influence and

effectiveness of a programme. McCaslin (1990) also stated that the idea of the summative evaluation was an assessment carried out at the conclusion of a course or programme to offer evidence of its worth or merit. DeRoche (1987) has affirmed that summative evaluation is the standard end of year assessment used to evaluate the effects of a programme, project or procedure leading to one of these three judgements (a) to maintain it; (b) to alter it, and (c) to cancel it.

Hall and Hall (2004) state that formative evaluation applies to programmes that can be improved through timely feedback. As a result, formative evaluation positively uses interim evaluation feedback from the evaluation to readdress and develop the programme, as well as to refine the processes of programme delivery. DeRoche (1987) explained formative evaluation as the evaluation that collects and uses information while doing something. In DeRoche's direction, formative evaluation is unending, calling for continual feedback for decision-making and progress along the way.

Baker, cited in Anderson (1995) pointed out that control and timing are the two essential factors influencing the use of formative evaluation. He believes that in order to implement suggestions for improvement, it is vital that a formative study must collect data on factors which administrators have some influence over. Finally, he concluded that information that takes a longer time to reach administrators for use in enhancing a programme is obviously useless.

On their part, Worthen and Sanders (1987) emphasised that the timing of the use of evaluation information and the reason for which it is used dictates whether it plays a formative or summative function. In this regard, the timing in the usage of evaluation data is crucial when deciding whether it is formative or summative.

Marsden and Oakley (1995) also averred that evaluation activities should be appropriate, timely and reliable, and that information and data needed to understand a programme's success should be generated. Some argue that evaluation should be viewed as a means for understanding rather than judgment and that judging the quality of a programme base on a single standard may not be appropriate.

Eisner, cited in Abosi and Brookman-Amisshah (1992) identified five functions of curriculum evaluation, and all the functions seem to be very significant. They are; diagnosing, revising the curricula, comparing, anticipating educational needs, and determining how objectives have been met. Cronbach, cited in Stenhouse (1987) also listed three curriculum evaluation purposes, which are course improvement, the decision concerning individuals and administrative regulation.

Chelimsky and Shadish as quoted in Hall and Hall (2004) also stated that all these different purposes of curriculum evaluation fell under three broad categories, which include evaluation for accountability, evaluation for development and evaluation for knowledge. Chelimsky and Shadish explained that evaluation for accountability refers to the provision of information to decision-makers, who are usually external to the organisation, such as government sponsors, and private contributors. Accountability is all about whether there is clear evidence that the outcomes have caused any discernible effects in the programme or policy. The perspective of accountability sees organisations as complex systems. Such agencies are there to help achieve stated goals with the need for a control system to handle the translation of inputs (raw materials and labour) into outputs (products and goals). Therefore,

evaluation is then a part of a rational system of control of a process, designed to influence the performance of the programme.

As cited in Omane-Adjekum (2016), Posavac and Carey attested that evaluation for answerability is the logical process of assessing the needs; measuring the implementation of programmes to meet those needs; evaluating the success of carefully formed goals and objectives, and matching the extent of achievement and the expenditures involved with those of analogous programmes serve to enhance the use of human and material resources in an institution.

Evaluation for development, on the other side, emphasises that the critical focus of evaluation should be the process of programme delivery. Chelimsky and Shadish further stated that programmes are delivered through human interaction rather than by an arbitrary enumeration of inputs and outputs. Consequently, the development perspective stresses the process rather than on the outcome.

Evaluation of knowledge, according to them, is about generating understanding and explaining a problem. Therefore, evaluation for knowledge seeks to the unravelling of complex interactions of causality, exploring the underlying issues of social problems and examine the appropriateness of programme provision in addressing these issues.

Programme evaluation involves the entirety of school life. For this reason, all facets of the programme, from the designing stage to its implementation in schools and its products should be continuously checked to ensure that learners who experience it fit into society. As brought to bear by Taba (1962), the curriculum should prepare young people to participate as



productive members of the community. She also stated that the ultimate purpose of education is to effect changes in the learner's behaviour, and these changes are referred to as the society's educational objectives.

## **Formative and Summative Evaluation**

### **Formative Evaluation**

Formative evaluation is a methodical and empirical process, even though rarely a scientific one. The term formative evaluation was made known in 1967 by Michael Scriven and referred initially to outcome evaluation of an intermediate phase in the development of the teaching instrument (Flagg, 1990). Through the years the term has progressed and expanded. Scriven (1973) also commented on the evaluation's formative function as he wrote that evaluation feedback exists within the development process and helps to expand the product.

The definition of formative evaluation is a judgment of the strengths and weaknesses of instruction in its developmental stages, for the intention of revising the instruction to enhance its efficacy and appeal (Tessmer, 1993). Formative evaluation is also a section of the instructional design process and can be a "cost-saving measure to economically 'debug' instruction and increase client satisfaction" (Tessmer, 1993, p. 13). Tessmer (1993) as well cited Nathenson and Henderson's study, which testified that over the last 30 years, a number of empirical studies have made known that formatively evaluating instructional materials has resulted in reviewed instruction that produces statistically significant growths in student performance over the first, unevaluated versions of the instruction. This is the case even if the materials are only reviewed once. Although the primary objectives of most formative



evaluations are quality control (Braden, 1992) and improvement in educational effectiveness (Stevens, Lawrenz, & Sharp) as cited in Ogle (2002), there may be additional reasons for steering a formative evaluation. Another explanation is political: they gain ownership of the product by including teachers, administrators, and learners in the evaluation process and with their ownership, there is a higher chance of approving and using the final product (Tessmer, 1993).

The formative evaluation process also offers the evaluator the opportunity to appraise the evaluation instruments, as well as the instruction. This enables learners to pin down complex questions and tasks, as well as point out difficulties on an attitude survey. If any portion of the instrument does not provide data which is useful for identifying strengths and weaknesses and revising instruction, then it should also be reviewed or eradicated (Dick, Carey & Carey, 2001).

### **Summative Evaluation**

Ornstein (1995) identified summative evaluation as social and has traditionally been inclined in education. It is the final assessment or one-time evaluation conducted to evaluate the learning outcomes at the end of instructional activity. It is targeted at the end product of a programme. Summative evaluation can be done internally by the classroom teacher or externally by an examining body. Its primary purpose is for grading and certification at the completion of a course or a programme, and it may, therefore, produce information on effectiveness or appropriateness of a programme of instruction at the end of the programme or otherwise. As a result, Matiru, Mwangi and Schlette (1995) affirmed that summative evaluation comes too late

to make available information for enhancement. However, the findings are somewhat useful in planning similar courses and give instructors and departmental heads feedback on their performances. It is recognised that some students have already graduated and might not have benefitted completely, yet the recommendations will put forward a remedy for a modification which will be of assistance in the years to come.

An evaluation has two distinctive functions, as reported by Scriven (1967): formative and summative. Scriven explained formative evaluation as designing and using evaluation to enhance the evaluand and summative evaluation as designing and using evaluation to make an informed decision of the merit of the evaluand (mentioned in Shadish, Cook, & Leviton, 1991). Others like Popham (1988) and Hopkins (1989) held the view that evaluation performs two diverse roles. For example, Popham (1988) described formative evaluation as quality-focused evaluations of instructional programmes that are still capable of being changed, and summative evaluation as appraisals of quality-focused evaluations of full instructional programmes.

Other evaluators including Chen (1997) and Patton (1996) held different opinions about the roles of evaluation. Chen (1997), for example, did not see any clear distinction between these two roles. He argued that seeing evaluation as having two separate roles would lead to issues in the classification of relevant evaluation activities. Patton (1996) investigated the two functions in light of changes that came about in evaluation since Scriven's early conception of these functions. Patton draws attention to the fact that over the years; evaluation has expanded to include the functions of developing programmes and empowering participants. Scriven failed to recognise these two roles.

Although different scholars in the field of programme evaluation hold diverse interpretations about the roles or functions of evaluation, the fact remains that the two distinctive functions proposed by Scriven (1967) allowed evaluators to distinguish what method of evaluation they are carrying out and, thus, provide a focus for the evaluation.

### **Accounting Education**

The American Institute of Certified Public Accountants (AICPA, 1970) reports that accounting is seen “as a service activity”. Its function is to provide quantitative, primarily financial, information on economic entities that are intended to be useful in making economic decisions and making rational choices among alternative courses of action. The accounting profession provides accounting, bookkeeping, tax preparation and analysis, auditing, and financial information to help individuals make better work-related decisions. Accounting then has the key role of providing “information services” in an information age. Cheng (2007) believes that accounting is not just the language of business, financial supervisors, but a significant driver of the economic development of a nation. Accounting is a service activity that aims to disclose information, particularly financial and accounting information, to help individuals, investors, companies, and policymakers make better financial decisions (Adaboh, 2014).

Mustapha (2011) described accounting education as educating students to evaluate, collect, record, summarise, analyse, audit and report the financial data that will guide business decisions. Like many other occupations, the accounting profession was not uninfluenced by the rapid economic and technological advances of nations. Demands for change emanate from many sources including globalisation, technology improvements, business

complexity, societal changes, and stakeholder group expansion, including regulators and supervisory bodies and the broader community (Zraa, Kavanagh, & Hartle, 2011).

An effective accounting curriculum is a necessity for meeting the needs generated by these improvements and innovations (Steadman & Green, 1995). The disconnection between the accounting applications and accounting education is untenable for researchers, practitioners and well-known professional bodies. Mustapha cites some efforts made to tackle this shortcoming in accounting education (Albrecht, 2002; Mathews, 2001; Mulford & Werich, 1992).

In their commissioned report entitled *Accounting Education: Charting the Course Through a Perilous Future*, Albrecht and Sack (2000) lamented the state of accounting education in the United States, stressing that accounting education today is plagued by many serious problems and our concern is that if these problems are not seriously addressed and overcome, they will lead to the demise of accounting education. The dire conclusion reached by Albrecht and Sack was based on their statement that accounting leaders and practising accountants tell us that accounting education, as currently structured, is outdated, broken, and needs to be significantly modified. Since the release of this important paper, which they appropriately termed as a “thought piece”, there has undoubtedly been some headway. However, it gives an indication of the demand for change made in the accounting field by researchers and practitioners. Albrecht and Sack’s paper was not only diagnostic but also prescriptive, and one can say, without fear of inconsistency, that it has driven part of the global change that is currently being seen in accounting education.

Given the advances made in the global accounting education reform, there are scholars (Nelson, 1989, 1996, 1998; Albrecht & Sack, 2000; Gabbin, 2002; Lin, Xiong, & Liu, 2005; De Lange, Jackling, & Gut, 2006) who still conclude that accounting education as a standard has struggled to focus on developing skills for graduates to empower them in the field they work towards successful careers (Awayiga et al., 2010). Zraa et al., (2011) further remark that whereas accounting education should enable students to have the necessary skills for the workplace, it appears that accounting literature still has discussions on what skills the graduates should possess and how those skills can be delivered to them.

It is worthy of note that since 1991 some researchers in the field of accounting have received research knowledge of accounting education practices in recent studies of accounting education literature in the United States. The research and analyses have helped recognise holes in literature and practice that will potentially encourage enhanced accounting education, something that most accounting educators and practitioners have been asking for some time. In reviews by Apostolou, Hassell, Rebele, and Watson (2010) and Apostolou, Dorminey, Hassell, and Watson (2013), for example, attention was drawn to certain areas that needed to be improved in accounting education. In one of their findings, Apostolou et al. (2013) claimed that “the literature indicates clearly that core professional competencies (e.g., communication, analytical skills, critical thinking) are essential for success in accounting. Apostolou et al. (2013) also pointed out that providing opportunities for students to interact with experts or professionals, through internship training, service-learning, as well as mentoring, is very important in developing professional skills for students. Such

analyses and commitment of accounting professionals and educators to improve accountants' preparation internationally will give reasons for hoping that things will change for the better.

### **The Objectives of Accounting Education**

The main objective of any educational programme aimed at preparing students to become professionals in accounting must prepare students relatively well for them to enter the field of work. The objectives immediately set for each accounting education determine the training and professional curriculum settings through which the accounting professional is prepared for the world of work. The purpose of any accounting programme should be compatible with the organisation it is part of (Scribner, 1995). The implication of this perspective is that an accounting education programme has to be responsive to the parent organisations and communities that are involved in and represent accounting education. Scribner (1995) further explains why, in addition to being consistent with the interests of programme stakeholders and partners or associations, accounting goals and objectives should be sufficiently clear to allow for evaluation and make knowledgeable decisions on the implementation of the accounting education programme.

According to Biggs (1999), accounting educators are required to follow these steps in the determination of objectives for accounting education. These include:

1. Determine the kind of instruction to be included;
2. Choose the specific topics to teach;



3. State the purpose behind the teaching of the topics, hence the extent of knowledge that is interesting for students' acquisition; and
4. Group the entire objectives and compare them with the evaluation exercises in an order that results could be considered as the final grade.

He concludes that the goals of accounting education can be achieved by adhering to these steps stated above.

On the other side, a study by Biggs and Tang (2007) suggests that it is difficult to determine that a particular method can contribute to the achievement of accounting education targets, bearing in mind that there are multiple and varied stakeholders involved in the outcomes of accounting education. Some scholars have said that their ability to perform the work assigned to them in a thoughtful and cautious manner is a fundamental need of contemporary higher education and also the main needs of employers for accounting graduates (Awayiga et al., 2010; Nicolescu & Pun, 2009).

Mbawuni (2015) indicates that accounting professions are demanding, and thus the purpose of accounting education is to provide intelligent individuals with plenty of mental energy to fulfil the industry's complex needs. Bayerlein and Timpson (2017) and Asonitou (2015) also suggest that the aim of accounting education is to produce graduates with the necessary skills to perform complex accounting activities within the business environment. Likewise, Pan and Perera (2012) and Kutluk et al. (2012) argue that accounting education demand is to produce accounting graduates well equipped to meet market or business needs. Similarly, Botes, Low, and Chapman (2014) and



Blackmore, Gribble and Rahimi (2017) claim that accounting education is focused on supplying accounting graduates with professional reporting skills in a way that makes accounting information relevant to the end-users. Some researchers also believe that the main reason for modern accounting education is to provide students with the necessary information technology skills that will help them to access computers and computer resources such as software to facilitate financial reporting (Rogers & Marres, 2000; Wessels, 2004; Asonitou, 2015; Tyurina & Troyanskaya, 2017).

Taking into account the above discussion, it could be seen that the purpose of accounting education is in tripartite; the first is to academia, then to the student or graduate and then to the market or the employer. Whereas academics view accounting education as a vessel to perpetuate themselves by nurturing students who will become scholars and lecturers to continue the intensive process of educating further accountants in industry, in practice, and academia, the accounting student sees accounting education as a medium for a better future profession, which is gaining a lucrative job from the accounting education obtained. Finally, the aim of accounting education for employers or industry professionals is to provide the required expertise to man the ever-increasing dynamic roles to be played by accountants and accounts officers to boost business operation (Orchill, 2018).

### **Accounting Education in Ghana**

Perera ( as cited in Belete & Dessalegn, 2011) stressed that accounting is a product of its surroundings, and a particular setting is unique to its time and location. Belete and Dessalegn (2011) reveal from existing research (Ashraf & Ghani; Mashayekhi & Mashayekh; Prather-Kinsey; Wijewardena & Yapa, as

cited in Adaboh, 2014) that the accounting systems of western countries have shaped accounting education and accounting practice in emerging economies. The disparities that exist between countries can be traced to their colonial experience. For example, most erstwhile British colonies modelled their accounting education systems and practices around the British systems (Ashraf & Ghani, as cited in Adaboh, 2014). According to Belete and Dessalegn (2011), current literature further shows that after independence while some nations such as Sri Lanka lived to follow the structure of their former colonisers, others such as Singapore progressively established an indigenous accounting educational system to substitute the British controlled system in the mid-1960s. Uche (2007) confirms this by expressing that the development of company law and the accounting profession in the three Western African countries (Ghana, Nigeria, Sierra Leone) closely followed the development in Britain (colonist).

According to Aggestam (2009), the status of Africa's accounting education has increased in recent times, particularly since the 1990s. A 1993 United Nations funded project identified a positive correlation between accounting profession status and accounting education quality. The concern in the development of accounting education in Africa cannot be distanced from the universal call for professional accounting education and qualification systems to be standardisation. There is very little consideration in accounting literature for accounting education in Africa (Ahmad & Gao, 2004; Dixon, 2004; Uche, 2007; Aggestam, 2009). Aggestam (2009) reflects further that the research done by Uche (2007) was a notable addition to the scant literature in Western African countries on accounting education, preparation, and qualifications. Uche (2007) provided a detailed account of the growth of the

accounting profession in British West Africa countries (Ghana, Nigeria, and Sierra Leone) stressing that there may have been a lack of previous research due to the relative youth of the accountancy profession in those nations.

Accounting education in Ghana began as part of management education training in January 1952, when Kumasi College of Technology (now the Kwame Nkrumah University of Science and Technology) established the then Department of Commerce (Awayiga et al., 2010). For these reasons the accounting courses taught during that era were under the tutelage of the England and Wales Association of Certified and Corporate Accountants. However, after independence in 1957, the rapid economic policies in the country made it difficult for these courses taught in accounting to meet the needs of the rapid growth of the industry (Awayiga et al., 2010).

In that context, in 1959, the government of Ghana set up the College of Administration at Achimota to run programmes that will provide training and research in commercial subjects and public administration. The College offered courses in Accounting, Clerkship, Public Administration, and Medical Administration. These programmes attracted formal professional bodies such as the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Secretaries and Administrators (CISA), the Corporation of Certified Secretaries (CCS), the Clerical Examinations for Local Government Officers and the Institute of Hospital Administration, London, to run professional examinations in Ghana (Awayiga et al., 2010).

Even though these courses were seen as beneficial, they were predominantly concerned with the international economy and, in turn, failed to meet the needs of the Ghanaian economy. Subsequently, the study of

administration was given a proper place in the higher education curriculum, as it happens in most developed states. During the year 1961, the College of Administration made it known to the Committee on University Education to integrate the College into the University of Ghana, as a School of Administration in the university. The new School of Administration was to offer Business Management degree courses from curricula approved or permitted by the university. For this reason, in October 1962, the proposal for the integration was accepted by the Government, and this led to the scrapping of all courses, including accounting. Courses that led to the award of BSc. Administration degree was started with accounting offered as an area of specialisation. The name, School of Administration, was modified in 2004 to reflect the current movement in business education globally to the University of Ghana Business School (UGBS) (Awayiga et al., 2010).

Numerous institutions in Ghana currently offer various levels of accounting education. The West Africa Examination Council (WAEC) runs examinations in accounting as part of its business examination structure under the name General Business Certificate Examinations (GBCE) and the Advanced Business Certificate Examinations (ABCE) leading to the award of Group Diploma in Accounting certificate. This qualification was previously known as the Royal Society of Arts (RSA) stages II and III respectively, then later, as the Ghana Commercial Examinations (GCE). The Institute of Accountancy Training, an institute own by the Ministry of Finance, awards a Diploma in Public Finance and Accounting. The Polytechnics, now technical universities, award the Diploma in Business Studies (Accounting); and Higher National Diploma in Accounting (HND-Accounting) to its graduates.

It is worth noting that different diplomas and degrees in accounting are awarded by universities offering accounting programmes (Awayiga et al., 2010). For example, the University of Cape Coast offers courses leading to the award of a Bachelor's degree in Accounting Education Certificate; a Diploma in Accounting with education; a Bachelor of Commerce in Accounting; and an MBA in Accounting. In the same way, for example, University of Ghana offers courses that lead to the award of a Diploma in Accounting; a Bachelor Degree in Accounting; a Master of Business Administration (MBA) in Accounting; and an Executive MBA in Accounting. Other tertiary institutions including University of Development Studies (UDS), University of Education, Winneba (UEW), University of Professional Studies (UPSA), Kwame Nkrumah University of Science and Technology (KNUST), Valley View University (VVU), Catholic University College of Ghana, Ghana Institute of Management and Public Administration (GIMPA), and many others across the country also award accounting degrees.

### **Empirical Review**

This section reviews earlier studies about the topic under investigation. The extent to which educational programmes, processes and products produce the desired results has significantly attracted the attention of many stakeholders (teachers, students, employers, programme designers, governments, and societies) in higher education about the need and usefulness of carrying out evaluations at universities and schools with the intention to position such institutions to meet 21st-century challenges. Accordingly, there is a need to introduce programmes, which will be in line with society's changing needs and demands. It is expected that the prelude of any innovation into an educational

system should be accompanied by solid steps to ensure that the resources (both human and material) are consistent with the implementation objectives and evaluation (Harlen, 1977).

Studies by Maxwell (1996), Fatima (2010), Abudu (2003), Morrison (2005), Ansong (2011), King (2008), Birjandi and Nosratinia (2009), Jackling and De Lange (2009) Karataş and Fer (2009), Wells, Gerbic, Kranenburg and Bygrave (2009), Obate-Yab and Reston (n.d), Tunç (2010), Yeboah (2011), Kutluk et al., (2012), Lorenzo and Lorenzo (2013), Omotunde (2015), Hanchell (2014), Azhar (2015), Bazrafshan, Haghdoost, Rezaei, and Beigzadeh (2015), Low, Botes, Dela Rue and Allen (2016), Akpur, Alci and Karatas (2016), Orchill (2018) and Neyazi, Arab, Farzianpour and Mahmoudi (2016) were reviewed. All these and others are separated into the various categories of the CIPP model of evaluation.

### **Studies on Context Evaluation**

On the context evaluation, Omotunde (2015) carried out a study on evaluation of Babcock university's postgraduate programme using the CIPP model. The goal of the study was to evaluate the postgraduate programme in Babcock university using the CIPP model based on the programme overall objective. Research conducted during the programme evaluation adopted a mixed research methodology that gathered data through a CIPP survey, observation and structured interview. The research's population was the postgraduate students and the postgraduate administrators (Dean, Associate Dean and Secretary).

The findings under the context evaluation, according to the Dean of the postgraduate school, stated that "Babcock University continues to cement its



long-standing image for the real-world grasp of postgraduate education issues and basics of life. He further stipulates that the programme has lured various scholars from all over Nigeria and Africa, for instance, an erstwhile Minister of the Federal Republic of Nigeria, business empires directors as well as business officials. The Babcock University offers numerous postgraduate diploma, Masters and Doctoral programmes that conform to the demands of the labour market and accordingly, bear the direct influence. The postgraduate school at Babcock University has a philosophy which is based on promoting the harmonious development of the students' academic, social, physical and spiritual capability. With this, its value must be measured by the impact it makes directly through its wide range of academics towards the realisation of the university's mission and instilling in people nobility of character and stability of intent needed in our community.

Furthermore, when questioned in the interview with 50 students, "Do you think the postgraduate study in the Babcock University is different in its core and educative value?", the majority (n = 35, 70%), of the students accepted that as of now the school curriculum is still in line with the specified values and objective of the programme while a minority (n = 15, 30%) disagreed with the statement. This indicates that they are in support of the orientation of the postgraduate school. The researcher discussed an important topic, as stakeholders continue to attempt to improve programmes offered in higher education in Nigeria. The evaluation of the postgraduate programme could be useful for stakeholders as it would allow them to have information at their doorsteps to make informed decisions about the programme. However, Omotunde (2015) did not provide key information about the sample used in the

study. Omotunde (2015) only stated the population without drawing the clear lines between the sample and the population for the study. Again, Omotunde (2015) made mention of the use of a survey; however, the results of this survey were not vividly presented in the report. Also, the peculiarity of the programme meant that participants were from Babcock university. This will also limit the generalizability of the findings to the broader population. The author did not discuss how these factors of the study were limitations. This lack of details would make it difficult to replicate the research further to expand the research on this kind of programme.

The CIPP model was applied in another study as a framework to evaluate the BSc. Applied Physics programme of San Carlos University (SCU). Obate-Yap and Reston (n.d.) conducted the study on evaluation for undergraduate programmes. To them, Context means the relevance of the programme on alumni's occupation; Input represents the quality of students and the lecturers, Process is on the programme delivery in terms of teaching-learning methods employed, and Product is on the post-graduation success of the former students and the graduation rate. This study used both quantitative as well as qualitative approaches to collect and analyse data. Data were gathered from several sources through survey, questionnaires, interviews, documents as well as class observations. Survey respondents included 75 students, 59 alumni, six employers, and eight (8) teaching faculty. The results for context pointed out that the programme was relevant to the current profession of the former students; highly relevant to the former students employed in the manufacturing industry, teaching, and enrolled in graduate programmes while being of modest

significance to the majority who are employed in Business Process Outsourcing (BPO) business, the software industry and in a retail business corporation.

In this study, Obate-Yap and Reston (n.d.) did not provide any information on the sample; instead, they only stated the population without clearly stating the sample size for the study. Obate-Yap and Reston (n.d.) pretested and piloted for validity and reliability of the quantitative instruments for the study without checking the trustworthiness of the qualitative instruments. Again, in the presentation and discussion of the results, the quantitative data were analysed and presented. However, this study did not adequately describe the analysis of qualitative data and present the results of the qualitative aspect of the study so that future researchers can replicate this programme in other samples.

King (2008) conducted an elementary school evaluation of a character education programme. The drive of this research was to evaluate a character education programme at a South-eastern county elementary school (implemented through the Second Step programme strategy) because there had been an increasing rate of office disciplinary referrals and the leadership team of the school was looking for ways to address the issue. Quantitative and qualitative data were gathered from varied sources. The researcher applied Stufflebeam's (2003) context, input, process and product model to direct the study. The results indicated that disruptive behaviour escalated as the students progressed to higher-grade levels and qualitative data collected from the former principal evinced the issues that initially identified a need for a character education programme were the outcome of poor behaviour and unnecessary referrals to the workplace, could be related to low socio-economic standing and

poor parenting. The study also reported that the principal and some teachers felt the programme was made compulsory for them. Accordingly, some of the teachers may not have approved the programme because in choosing the character education programme, they were not given a choice.

Using the CIPP model to assess the efforts of the school system to develop a “grow your own” principal preparation programme; Morrison (2005) compiled data from 99 programme participants and 12 original design team members from the Aspiring Leaders Programme of the school system. For this study, the research design employed both qualitative and quantitative methodologies. It employed descriptive and inferential statistics to analyse the research questions. Data were collected and analysed through interviews with system leaders, and focus group interviews were carried out with the design team and programme participants. The study was a formative evaluation of the effort of one school system to establish and execute a “grow your own” principal preparation programme to address the quality and quantity of the principal candidates. The study meant to determine the degree to which efforts of this system to design and implement a programme that complements university preparation has been successful in achieving the goals of the programme (product), efficient usage of system resources (input), and the selection of appropriate activities for the programme (process). The environment in which this programme was developed was also reviewed and to ascertain what can be experienced from these efforts that might be of assistance to this system as it tries to grow the programme, as well as what can be learned that might demonstrate usefulness to other systems coping with the need to address significant deficiencies. The findings from the study indicated that the

programme was viewed as successful and very effective in addressing its initial purposes, specifically to increase the pool of qualified candidates for leadership positions. Data scrutinized from the study reflected a high degree of satisfaction from all respondents in the training, and the preparation greatly increased participants' knowledge and skills in the targeted leadership areas. It was recommended that the school system should continue to provide training for future educational leaders, but provide a separate programme for aspiring principals.

Hanchell (2014) carried out a study on a programme evaluation of a Christian college baccalaureate programme using the prism of Stufflebeam's CIPP Model. This evaluation intended to determine the effectiveness of the undergraduate programme at a Christian college. Interviews of students and lecturers, surveys, analysis of the institution's website, and examination of institutional official papers and data were used as a possible means of disclosing or revealing satisfaction in the baccalaureate programme. The findings for context indicated that on behalf of the student body, there is a lack of familiarity with the mission statement. It also emerged from the findings that the student body acknowledges that producing leaders is one of the principal goals of the baccalaureate programme. Again, 50 per cent of the students ( $n = 3$ ) claimed leadership as a skill to be exhibited upon graduation, which means that there is a match between the institution's objective as well as the students' expectation of their ability to perform as graduates of this college in the field of leadership.

Using the CIPP model, Yeboah (2011) adopted the cross-sectional survey method to explore the effectiveness of the Business Management Curriculum of High Schools in Ghana, precisely Kumasi Metropolis. The

research was to understand the shortfalls of the programme with possible recommendations put forth to improve the students' present needs. The questionnaire was the instrument used to collect data. The study sample size was 381; the respondents were 351 students and 30 teachers. It was noticed from the study that the status of the Business Management Curriculum at the SHS level had been affected by several factors. From the research, it was deduced that the nature of the course (interest), job opportunities in the field, strong mathematics background, and ease of subject matter are some of the reasons that underlie students' first choice in selecting business as a course of study. It was learned from the study that the majority of students accepted that the course positively strengthens their attitudes towards the field of management and equips them with knowledge and skills to deal with problems in the community in which they will be working. Again, most of the students suggested that the course produces competent and knowledgeable students who are able to manage or control limited societal resources.

A review of work was done by Birjandi and Nosratinia (2009), and it was on the subject 'The qualitative programme evaluation of the postgraduate English translation major in Iran'. Their research aimed to evaluate the M.A. English Translation programme in Iran. The study involved a total number of 233 participants including 44 M.A. department heads of English translation, both State and Azad Universities instructors, experts in various fields of English translation, heads of translation agencies, and heads of publishing companies. The study also made use of 189 M.A. students from the Department of English Translation of nine universities in Iran as well as four State Universities: Allameh Tabatabai, Shahid Beheshty, Tarbiat Moallem and Isfahan. As part of



the study, were five branches of the Islamic Azad University (IAU) offering a postgraduate translation programme, namely: Bandar Abbas, Central-Tehran, Fars, South-Tehran, and Tehran Science and Research. The study utilised three different instruments, namely, questionnaire, observation, and interview.

Maxwell's qualitative research design (1996) was used for this research study. Maxwell (1996) proposes a qualitative research design that he calls an "Interactive Model" that does not start from a fixed starting point or continue through series of steps to be decided and demonstrates the importance of interconnection and interaction between the different components. Based on the results, it was established that the teachers and students expressed similar opinions on the most necessary language skills, language requirements and tasks of M.A. English Translation students. Furthermore, the majority of the instructors and students agreed that the talked about language skills, language needs and tasks listed are of great importance. The instructors and students also did not, however, consider all of the language skills to be equally significant. They were of the belief that the skills most relevant were: reading, writing, listening and speaking. Findings from this study also indicated that the majority of instructors and students were of the view that most students did not have sufficient and accurate information about the content of the major, before applying for the programme. The motive is that there is certainly not proper communication between the contents of the programme "Translation Studies" and its title as "English Translation", which generates confusion and problems for students. In this study, significant results were noted, but there are limitations to these findings. First, the choice of the universities; all participants in this study were from universities in Iran having this programme except

Islamic Azad University, Chabahar Branch; this will limit the generalizability of the findings to the larger student population. Second, while Birjandi and Nosratinia (2009), stated that the study should be replicated in different fields in the country and at other schools, the authors did not discuss how these factors of their study were limitations.

Akpur et al. (2016) published yet another study. The study aimed at evaluating the preparatory class instruction programme at Yıldız Technical University using the CIPP model. The study group was formed by a total of 54 teachers and 753 university students attending preparatory classes during the 2014-2015 academic year. The questionnaire was utilised to collect data. The research was focused on a questionnaire given to teachers and students. It was observed that the students were not content with the improvement of their language skills along with the teachers. The students also had anxieties about the matching of skills in the curriculum.

In contrast to the responses of the students, the teachers were discontented with the level of difficulty in terms of duration. The content of the coursebook, despite anything to the contrary, made both the teachers and the students gratified. It was suggested after that there is the need for a comprehensive analysis to be done for students and teachers to determine the curriculum objectives. This has the possibility of paving the way for considering students' interests. It was also recommended that, in the course of the design of the curriculum, all stakeholders should take part in setting goals, learning experiences, learning techniques and assessment standards. In this research, although the sample size is known, there was no information about the size of the population from which the sample was drawn. This makes it complicated to

comment on the representativeness of the sample. With a reliability coefficient of the questionnaire of 0.95, the instruments can be considered to be very reliable. The study also presented the opinion of teachers alongside those of students. This enhances the accuracy of the findings presented.

There were areas where the teachers' opinions were different from those of the students on the same items. However, the study raised no suggestions for other studies to investigate into those differences. Limitations to the study were also not stated. This makes it difficult for future researchers to know areas that need special attention. The importance of the study to Turkey's educational system as well as an area for further research was also not duly emphasised.

Bazrafshan et al. (2015) conducted a study using CIPP model to synthesise and develop a framework for evaluating the quality of the Health Services Management (HSM) programme at the Kerman University of Medical Sciences, following a mixed-method sequential explanatory approach that gathered data through the CIPP evaluation framework and semi-structured interviews. The study had the following number of participants: 10 faculty members of the university, 64 students and 90 alumni. Concerning programme goals and objectives, eight respondents (8%) pointed out that the objectives were achieved after the completion of the programme. However, the majority of respondents (74%) said that the goals and objectives of the programme were not visibly defined. In total, 57.6% of respondents were unhappy with the goals and objectives of the programme. This gave a clear summary of the respondents' frustration with the goals and objectives of the Health Service Medical programme.

About the content of the curriculum, the majority of the students and academicians (59.5%) indicated that the curriculum includes out-of-date information. It also put 33 per cent of respondents in indecisiveness about whether or not the content curriculum followed the programme goals. The main barrier found for the achievement of the goals and objectives of the programme was the disparity in community needs and goals of the programme. It was recommended that the programme planners perform periodic needs assessments and focus groups on refining the programme goals to align them with the needs and expectations of the community. Since the outdated content of the curriculum does not put an equivalent focus on theory and practice, it was suggested that the topics should be revisited iteratively throughout the course. This article focused on an essential topic within higher education, as officials need to find solutions to improve the efficiency and quality in delivering healthcare services. However, the questionnaires were piloted for validity and reliability purposes without explaining in detail how trustworthiness of the semi-structured interviews was done to ensure the credibility of the interview data. The author failed to present the results that were audio-taped and transcribed in detail like how it was done for the quantitative data since the study on was mixed methods research.

Neyazi et al. (2016) researched to figure out the shortcomings of the undergraduate programmes with respect to staff and financial, organisational management and facilities considering faculty and library staff and to identify factors that may facilitate the quality improvement of the programme using the CIPP model. The study employed a descriptive, analytical survey method, and the population composed of three subgroups including heads of departments (n

= 10), faculty members (n = 61), and library staff (n = 10) with a total population of 81 participants. Inspired by the CIPP model, the study used three separate researcher-made questionnaires. The data were subsequently analysed using inferential as well as descriptive statistics. In context area, goals, management and organisational factors were evaluated. Fifty per cent of heads of department and faculty members (n = 34, 55.7%) were of the opinion that these factors had a fairly favourable condition. Even though the study collected data from respondents across four faculties, the number of respondents was minimal. This will likely affect the generalisation of the findings. The study lumped the discussion of the results, the conclusions and recommendation altogether. This makes it complicated for readers to identify key components of the research. There was also not enough explanation of the results to enhance readers' understanding. The study identified that there exist weaknesses in educational spaces and facilities, educational curriculum, administration and finance, etc. however, there were no explanations as to what leads to such weaknesses, as well as how such weaknesses affect the educational system. Recommendations provided were not too extensive enough to provide guidelines towards the correction of the weaknesses.

Omane-Adjekum (2016) conducted a study on students' evaluation of the Bachelor of Education (Accounting) programme at the University of Cape Coast. The motivation of this research was to bring to light students' perceptions of the Bachelor of Education (Accounting) programme at the University of Cape Coast on the framework of the Context Input Process Product evaluation model. The study employed a descriptive survey design. In all, 349 students took part in the study. Data were gathered through the use of a questionnaire.

Data were analysed by the usage of the mean and standard deviation. The results from the study showed that the Bachelor of Education (Accounting) programme is satisfactory to the context rubric of the CIPP model. It was recommended the programme designers should include courses that would expose students to the use of present-day accounting software currently in use, such as Tally accounting. In this fashion, it will enable learners to practise the use of the software and effectively work with the accounting profession after university.

In another study, Boulianne (2014) investigated the impact that software utilisation may have on students' knowledge acquisition of the accounting cycle, a Canadian business school. The survey method was employed, where the questionnaire was used to collect information from accounting students. A total of 1,053 students formed the study group. The results suggest that students who completed the first case manually and then completed the same case utilising accounting software experienced the best knowledge acquisition. This suggests that the best approach for students to gain detailed knowledge of the accounting cycle is by completing cases using both methods. The results further indicated that students who completed the case utilising only the software experienced better knowledge acquisition than students who completed the case only manually. This implies that software can be effectively used and integrated into class to enrich knowledge acquisition of accounting information systems. The study recommended that since students using software appear to learn more accounting, and also leave the course with an additional important skill, course designers should accordingly integrate business cases using software into the curriculum. Also, because the utilisation of accounting software is a more accurate reflection of the standard practices of most organisations, which may



better prepare students for the business world, it was recommended that hands-on, active learning experiences could significantly enhance the classroom experience so it should be encouraged.

The study collected data over a 4-year period (2006 to 2010). With such an extended period, there is the possibility of a significant change in the situation. This may increase the dispersion in the responses and therefore distort the finding. The questionnaire used had a response rate of 70 per cent. Which means most of the questionnaires were returned, and therefore, the author was able to gather enough data which is a representative of the population. However, all the respondents were undergraduate students from a single university, which may affect the generalisation of the findings. Also, the sample distributions were not equally spread. For instance, for gender, two-thirds of the respondents were females while the remainder being males. Also for status, 85 per cent were local students while only 15 per cent were international students. These, among other unequal distributions among the respondents, may skew the responses and therefore distort the accuracy of the findings. Even though the study established that integration of software in the classroom does provide learning benefits, it failed to bring to light the factors the results in that.

Review of work by Asonitou (2015) on the topic 'Barriers to the teaching of skills in the Greek higher education accounting courses: Insight from accounting teachers'. The qualitative research design was employed where data were gathered from six (6) accounting teachers from Universities and Higher Technological Educational Institutions using semi-structured interviews. The study revealed that teachers agreed on the importance of professional skills. They as well recognised the gap between the actual and the

exhibited skills of graduates, but the accounting teachers indicated a variety of barriers for the incorporation of professional accounting skills in the accounting curriculum which arise from the system, educational or political, the teachers themselves and the students. These barriers include lack of effective communication, lack of explicit policy, planning and coordinated efforts that would support the development of skills, lack of space and equipment, lack of promotion criteria and impunity in case of non-conformance to rules. It was suggested that accounting teachers' views on the importance of skills, the skills' gap and the glut of barriers to the skills development should be explored further in the accounting environment. Also, it was recommended that views from other stakeholders (employers, students, accounting practitioners) should as well be investigated.

In this paper, the research design (explorative design) chosen appears very appropriate for the study since it offered the researcher the opportunity to gather extensive descriptive data on the problem being investigated. However, for reliability purposes, the researcher should have considered adding another instrument since some of the participants may not have been so comfortable with the interview and they may have provided responses that they would not have provided had a different instrument been used. The article stated that purposive sampling was used for the research; however, there was no information as to how the sample size was decided (determined). A guideline should have been chosen to select the appropriate sample size. The article listed correctly a couple of factors that served as barriers to the teaching of skills in the Greek higher education accounting courses. However, there were no recommendations as to how the issues raised should be addressed.

Tunç (2010) conducted a study on the evaluation of an English language teaching programme at a public university using the CIPP model. The thrust of the study was to evaluate the effectiveness of the Ankara University Preparatory School programme through the perspectives of instructors and students. Tunç gathered data from 406 students attending the preparatory school in the 2008-2009 academic year and 12 instructors teaching in the programme. The data were gathered with a questionnaire and an interview schedule. While the data premised on the questionnaire were analysed through descriptive and inferential statistics, content analysis was conducted to analyse the qualitative data. Results of the study indicated that the programme at Ankara University Preparatory School partially served for its purpose. It was recommended that the objectives of the programme be defined and stated in an organised and understandable way such that the instructors are well-informed about the goals and objectives to be achieved.

In another study by Adaboh (2014), the CIPP model was applied as a framework for assessing a Bachelor degree in accounting programme in a Ghanaian private university. The goal of this descriptive survey study was to find out the expectations of Bachelor of Business Administration (BBA) students, lecturers, graduates, and administrators of the accounting programme at a private university in Ghana. This research used a quantitative descriptive non-experimental survey design. Data were collected from several sources through survey, questionnaires, documents as well as class observations. Survey respondents involved 194 students, 12 alumni, five (5) teaching faculty, the Head of the Department of Accounting and the Dean of the Business School. The research questions were analysed using descriptive and inferential

statistics. The results indicated that the participant perceived the programme as being favourably performing in the context dimension. This is an indication that the programme was perceived as working well in the context dimension by all the four groups.

Review of work done by Karataş and Fer (2009) on the topic evaluation of English curriculum at Yıldız Technical University using the CIPP model. The sample size of this research was 35 teachers and 415 students. Data were obtained through two forms of a single questionnaire for the teachers and students, which consisted of 46 items. In this research, data were analysed, employing the technique of independent samples t-test. The results for the context indicated that the difficulty level of the curriculum was not convenient for the students. This finding did not support the teachers' approach in this research. That is, the expectations of the teachers might be higher than that of the students', or the teachers and students might have commented differently on the appropriateness of the curriculum. The study recommended that both teachers and students should take part in the selection of the coursebook for the programme. The study also recommended that the effect of the students' preliminary knowledge on determining the objectives of the programme be debated by programmers. Also, an analysis based on teachers' and students' opinions may be done to specify the criteria for the selection of the coursebook.

### **Studies on Input Evaluation**

Human resource is vital to any organisation's success and most notably at the university and at the postgraduate level, which is very much in need of erudite scholars with intellectual insight and the capability to spread the scope of knowledge. A conducted interview with the Vice Dean of the postgraduate

school by Omotunde (2015) revealed that Babcock postgraduate School had competent lecturers who have the strength to teach and supervise postgraduate students and administrative experts in the area to manage the postgraduate school affairs. Regarding physical infrastructure that can help drive the mission of the postgraduate school, Babcock University has lived up to the standard. The Dean also pointed out that this institution of higher education boasts of the availability of projectors and internet facilities, the newest educational infrastructure that can match up with its peers around the globe, such as the electronic starboard that improves networking, video-conferencing, PowerPoint presentation and over the internet teaching.

In furtherance of the above, an interview carried up among students exposed that the majority of them, 31 (62%), agreed that Babcock University had put in a lot in providing infrastructures that support effective studying, but most of them call for the need for more lecturers to speed up completion of the programme especially for the supervision of thesis. The study also revealed that the programme equips students with the creative skills and knowledge required to enhance global intellectual involvement.

The interview showed that the library has an enviable collection of present-day books and journals; it has no fewer than five library service centres with all “reference” resources and publications in all fields housed in the central library. However, the majority of the graduate students, 29 (58%), interviewed acknowledge to the fact that they are correctly taught how to conduct research and most particularly independent study, but they are not fully knowledgeable on the source of sorting for research material that could boost their research outcome. They suggest that if the postgraduate school can explain to them on

how and by what means to procure research materials that might be beneficial in their respective chosen area of study, it will encourage further research results.

Azhar (2015) carried out a study on students' learning achievement. The aim of the study was to evaluate the use of alternative assessment, test components, as well as the supplementary assessment by 127 faculty members (purposive sampling) in public and private universities in Pekanbaru, Indonesia in the assessment of students' learning achievement. The CIPP evaluation model concentrating on input and process functioned as research design, and two sets of questionnaires also served as data collection instruments. The input factor contained facts on alternative assessment and the components of testing. The research results revealed that the input factor was at a high level. On the other hand, there was no significant difference in aspects of input and process noticed from the teaching experience except project assessment regarding academic qualification. This finding implied that by having higher knowledge of alternative assessment and test components, the lecturers were encouraged to attend peer-teaching activities either in a different or a similar academic qualification so they can exchange ideas.

Ansong (2011) used the Context, Input, Process, and Product (CIPP) model to evaluate the effectiveness of the History teacher education programme in the Department of Art and Social Sciences Education, University of Cape Coast. The study made good use of both quantitative and qualitative approaches to research and employed the use of questionnaire and interview guide for data collection. The results revealed that student-teachers entered the programme with befitting aggregates; however, the resources available for the programme



were insufficient and ineffective. Again, the majority of the content and pedagogy courses in the programme had relevance for the professional development of teachers.

On Input findings, Obate-Yap and Reston (n.d.) showed that the BSc. Applied Physics programme attracted students with the potential for pursuing a profession in science. They hold an average Intelligence Quotient (IQ) and above-average English Proficiency Test (EPT) score. A more significant number of students are government scholars. As far as the faculty is concerned, they are academically competent to teach contents in both physics and research.

The study of King (2008) found that the Second Step was the district's only character education programme that was considered to tackle disruptive behaviour and excessive office referrals. The programme was picked because it provided direct lessons in character education skills and was recognised nationally and all over the world as an active character education programme.

Hanchell's (2014) results on the input made known that the institution under evaluation should enhance its ability of operation within the context of high impact activities by increasing involvement in the service-learning component of the curriculum, enhancing students-to-faculty partnerships research and establishing a dimension of field experience in the undergraduate programme. It was recommended that the institution shows its complete sequence of courses on their website and corresponding course descriptions with the precondition course listed and administer a compulsory Bible knowledge test created by faculty to all graduating seniors.

Using the CIPP model, a study on bridging the digital divide among public high school teachers was carried out by Lorenzo and Lorenzo (2013).

This aim of the study was to evaluate the implementation of the iSchools Project in public high schools in the Philippines, specifically the Province of Tarlac. The participants in this study were the recipient schools' teachers and directors under the Tarlac College of Agriculture (TCA) adopt-a-school programme. Survey questionnaires were used as instruments in collecting data, supplemented by interview and observation. The collected data were interpreted by using verbal description, weighted means, and means. Their study showed that Tarlac schools project, have very satisfactory performance concerning project administration. They performed well in the management of the project as well as other associated activities. The TCA, as a co-administrator and its group of resourceful persons, performed well at the public high school level in implementing the project. The study revealed, once again, that the components of the iSchools project were very satisfactory. The components of the iSchools project were accepted into the recipient public high schools; the training activities were well implemented, and the support from local educational stakeholders was achieved. The study suggested that project monitoring be done regularly to recipient public high schools to keep track of the project's progress and also to assist the schools in any project related difficulties.

With input, Birjandi and Nosratinia (2009) findings showed that the majority of teachers and students believed that there is by no means a correct balance between theory and practice in the M.A. English Translation programme. Students complained that "the courses presented in the curricula are mostly tilted towards the theoretical side, and not much attention is paid to practical courses. Again, most of the instructors and students agreed that there should be a more practical application of theories and that the two-credit units

allocated for “Translation Workshop” and “Reviewing and Criticizing Translated texts” (as the lone practical courses in the programme) are less than satisfactory.

Furthermore, there was no agreement among the participants as to the fundamental aim of the programme. The majority (55.3%) of teachers claimed that the programme aimed to educate “translators”, modest (24.8%) reported it that it aimed to educate “translation specialist”, and a few (19.9 %) believed the programme’s objective was to prepare “trained instructors to teach translation courses at the universities”. On the other hand, almost all the students (96.4%) thought the M.A. English translation programme would help them in their professional development as translators. However, most of the students are frustrated that the majority of the courses is assigned to the theoretical issues rather than to practical translation.

So, about the communication between the objectives of the programme and the implementation of the curriculum in the MA English translation departments, the reaction was “Partially”, which indicates that the first objective of this programme, that is, mainly to educate professional human and social sciences translators in the field, is mostly ignored. It was also noted that the programme did not have an entirely positive effect on the students. The primary justification is that the majority of students and graduates who work in this field argue that there is a wide gap between what they have learned in M.A. programme and what they find in the actual situations at work. The main reason behind this inefficiency is that there are plenty of theoretical courses in the course distribution for trainees to familiarise themselves with various theories

and translation models. So the students have few chances during the time of their studies to bring their acquired knowledge into action.

On input results, Adaboh's (2014) study found that the input performance dimension responses to the items indicated significant levels of discrepancy and non-commitment (neither consensus nor disagreement) between administrators on one side and the students, former students, and faculty, on the other. This leads to the conclusion that respondents are not fully in agreement about the positive input performance of the programme.

As for the input factor results, the study by Akpur et al. (2016) showed that the curriculum's items regarding audio-visual materials were classed the lowest. The teachers noticed, in particular, that the shortage of audio-visual material is a significant issue to be addressed. On the other hand, the two sides found the in-class activities that are performed in classrooms to be beneficial. It was recommended that the four language skills in the curriculum should be stressed in such a manner that harmony could be achieved between them. To achieve this, in-class activities and group-work projects are designed to apply the principles of project-assisted learning and to help focus on all the abilities. It was also suggested that there should be an increased diversity of the audio-visual materials, and their utilisation should be promoted.

Bazrafshan et al.'s (2015) results on the input rubric from the study showed that most respondents (n = 48) indicated that the classrooms were well equipped and organised and those learning facilities were well structured (n = 41). It was recommended that the curriculum should be periodically reviewed and modified, and also, it should be balanced between theoretical and practical instructions. In addition to the applied lessons, students should be taught

theoretical lessons from the onset of the programme, and faculty members should be active in the development of the curriculum.

In this area, three factors were evaluated by Neyazi et al. (2016). Fifty per cent of department heads, 40 per cent of library staff, and 75.4 per cent of faculty members claimed that research and instructional spaces and equipment/facilities and spaces are in an unfavourable state. Sixty per cent of library staff stated that the human resource is in a favourable condition, and 52.5 per cent of faculty members suggested that students are in a reasonably desirable situation.

In Omane-Adjekum's (2016) study, after analysis of data concerning input, found that the B.Ed. (Accounting) programme of the University of Cape Coast was not satisfactory concerning the input component of the CIPP model. This is a possible signal that when it comes to the perceptions of the students on the adequacy of the resources favourably disposed towards the programme, the students did not entirely agree that they were adequate. The quality and adequacy of teaching materials were poor (inadequate). Some of the lecture theatres were very warm and unclean. Seeing that the finding for input rubric was unsatisfactory indicates that the resources needed are completely inadequate to implement the programme. This suggests that it is for sure that there would be pressure on the few accessible material resources such as libraries, lecture rooms, ICT centres, among others. With regard to human resources such as the programme implementers (lecturers) were expected to experience high work stress with their related health problems.

Considering the findings of the input component, Karataş and Fer's (2009) research revealed that the teachers do not believe in a sufficient

contribution of audio-visual materials or resources to the improvement of the students and the curriculum. This result shows that audio-visual materials may not have been used efficiently during the curriculum or may not have positive effects on the objectives of the curriculum. It was suggested that the audio-visual materials of the curriculum should be varied and used to complement instructional methods. It was again recommended that the variety of audio-visual materials used at the university level and their effect on the instruction of English might be analysed by especially considering the students' opinions and observed during the application.

### **Studies on Process Evaluation**

According to Omotunde (2015), the programme strictly monitored and oversaw the programme and the monitoring mechanisms put in place to implement the goals and objectives of the postgraduate school, such as the grading system that upholds openness in scoring and grading of the results of students. The majority (n = 39, 78 %) of the students interviewed said that they could comfortably evaluate their performance before the final result was published, but the rest of the students did not come to an agreement with the grading method.

Also, the postgraduate school has put in place a monitoring guide which makes attendance compulsory. The study showed that attendance at the postgraduate school in Babcock is as relevant as the lectures, test, and seminar students are subjected to. The Dean of the postgraduate school stated in an interview that student attendance is prioritised and is seen as the strength to the success of the programme at Babcock University. The postgraduate school on a regular basis monitored the lecturer's teaching progress in the course taught and



undertook an assessment of each lesson the students had taken. According to the postgraduate secretary, the aim of this is to enhance lecturers' performance. The postgraduate school, according to Omotunde (2015), also monitors the students' academic performance by checking their performance using their grade.

According to Azhar (2015), the process factor was interested in the prevalence of implementation as well as supplementary assessment. The study findings indicated that the process rubric factor was at a modest level. The process factor aspects included written assessment, performance, portfolio, rubric, validity, reliability, table of specification, test sources, and item analysis, and these were at a moderate level. Also, these were at a low level: project, product, diligence, kinship, request, honesty, and try-out. On the other hand, disposition, domain, involvement in-class activities, and attendance to lecture were at a high level.

Nonetheless, there was no significant difference in factors of input and process perceived from teaching experience with the exception of project assessment regarding academic qualification. This research implied that by having higher knowledge of alternative assessment and components of testing, the lecturers were motivated to increase the rate of implementing test components and involve the elements of supplementary assessment.

The work of Obate-Yap and Reston (n.d.) showed that the delivery of Physics contents, in particular, was the traditional lecture format and paper-and-pencil tests for assessment of learning. The tests were mainly conducted in multiple-choice formats and content-wise; they were geared towards problem-solving. Open-ended assessments or essay tests and projects contributed to the

assessment but only to a limited extent. The findings further showed that feedbacks from students indicated the need for improved methods of assessment.

Adaboh's (2014) findings on the process dimension revealed that the responses among all the groups suggested that the teaching and learning processes were being carried out appropriately. The results also exposed levels of disagreement and non-commitment between students, former students, and lecturers in one vein and the administrative staff in the other. This leads one to believe that, in this context, the groups do not completely view the programme process performance as being entirely positive.

According to King (2008), the evaluation of the process revealed the implementation of the Second Step programme as originally envisioned. The perceptual qualitative data amassed from the former principal through interview and the instructor, through surveys showed that the elements of empathy, impulse control, and the management of anger were taught as initially planned. The study further revealed that the former principal and four of the seven teachers thought it was the responsibility of the counsellor to supervise the programme. The other teachers (3) claimed it was the principal. It emerged from the qualitative data, from the former principal interview and the instructor surveys on the process implementation (support systems) that teachers involved themselves in summer training prior to the implementation of the programme. However, they had no ongoing training of any kind. Moreover, four out of the seven teachers felt they were left out of the involvement of the implementation.

Abudu's (2003) work on the in-in-out programme of teacher education in Ghana was targeted at uncovering the programme's effects on mentees. The

study revealed that, in the classroom situation, there are differences in the actual implementation of the programme, and the standard that has been established in the policy document guiding the programme implementation. Abudu stated that there was a lack of material alternatives in most colleges and also established that the objectives and activities of the programme should be accorded a very high level of importance to all implementers. The research design was descriptive, and the country's forty-one (41) Colleges of Education were clustered into four zones. The instruments used for the study were questionnaire, interview guide, and observation, and four groups which consist of principals, tutors, mentors, and mentees constituted the sample for the analysis. The study made use of the Context Input Process Product (CIPP) model for evaluation. The result from the study was that disparities existed between the implementation of the programme in the classroom environment and the standard that has been set in the policy document that guides the implementation of the programme. Abudu (2003) stated that recourse materials were inadequate in most of the Colleges of Education in Ghana, and established that all those entrusted with the implementation of the programme attach a very high level of importance to the objectives as well as activities of the programme.

Fatima (2010) conducted an evaluative study in Pakistan on teacher education post-graduate programmes. The thrust of the study was to evaluate the MA Education programme of teacher education in public universities and colleges based on the Context, Input, Process and Product (CIPP) model of evaluation. She explored the weaknesses and strengths of the MA Education programme and suggested improvements in the current curriculum and eventually proposed a useful model for postgraduate teacher education in

Pakistan. The study population was all heads of education departments of public universities, heads of government colleges of education, teacher educators of public universities and government colleges of education and prospective teachers enrolled in public universities and government colleges, where the Master's degree of Education (MA Education) programme was offered in Pakistan. In all, 276 study units were sampled through the cluster random sampling technique to respond to the questionnaire. The study concluded that the teaching faculty members of the (MA Education) programme used several teaching approaches (methods) based on the nature of objectives, content (materials) and students. Evaluation systems for the students of the MA Education programme were found to be acceptable. The study uncovered that the admission criterion for the MA Education programme in Pakistan required to be restructured.

On process, Hanchell's (2014) findings revealed that the faculty communicated three necessary skills or attributes that students can do when they complete the programme. It includes verbalising or communicating the Gospel, writing about the Gospel and researching and serving the community. It was proposed that the school infuse the curriculum with an emphasis on helping their local community for more opportunities for research and practical learning programme. The study revealed once again that faculty members claimed that "understanding of biblical studies or theology" was the second most common field or ability that the students must have to be able to function, but the students listed "leadership" as the second most important topic of the undergraduate programme. This difference in priority among the lecturers and student could leave the student feeling unequipped upon graduation for the reason that their

focus is to turn out to be an effective leader, while the focus of the lecturer's emphasis is on maintaining a theological understanding of the Bible. The university was advised to form a presidential leadership team consisting of two lecturers and two students to discuss ideas, concerns, and complaints.

Still, findings from Lorenzo and Lorenzo (2013) on the process revealed that the project delivery system for iSchools is very satisfactory. The iSchools package given to the beneficiary public high schools in Tarlac, Philippines, is used following its aim of building ICT literacy and public school teachers' involvement in incorporating ICT into education and improving the teaching and learning procedure. Again, the iSchools project has been found to be useful in achieving its goals of building ICT literacy and interest for the teachers of beneficiary public high schools in Tarlac.

The delivery system was very satisfactory though; the iSchools faced some problems. The challenges faced were divided into internet connectivity problems, hardware and software. With hardware, there were Uninterrupted Power Supply (UPS) failure, no operational workstations, no functional air-conditioning and a weak router signal. However, in the software problem, the most regular was frequent bagged down of the operating system. There are also issues with internet connectivity: no existing internet connection provider in the Tarlac, poor internet connection, and unstable internet connection. However, the problems encountered by the beneficiary schools in the use of the iSchools laboratory were: difficulty in using Edubuntu (open source software), inadequate quantity of computer units, restricted access to laboratory and unavailability of laboratory personnel. There were problems encountered in the maintenance and sustainability of the iSchools laboratory. In addition, there was

no technical assistance from the supplier, no available ink on the marketplace for the printer, and no replacement of malfunctioning parts and units.

The study suggested that a more durable, quality and cost-effective ICT infrastructure be offered to reduce the recipient schools' problems with repairs and maintenance as well as electricity bills. Constant and fast internet connection should be provided to all recipient schools before the conduct of all capacity building for teachers. In addition, ICT integration instruction should be given to teachers of beneficiary public high schools to provide them with ICT integrating skills in their lessons, and the beneficiary school principal or school head will monitor and inspire all the teachers to use the iSchools laboratory and not only for computer education subjects.

Findings from Birjandi and Nosratinia (2009) on the process showed that the teachers and students expressed similar views about the command students have over language competencies and components. Most of the instructors (73.4%) and students (65.1%) claimed that the command of the admitted students' over the language skills and components was very poor.

Examining the results of the process factor from Akpur et al.'s (2016) study, it was observed that the teachers were not satisfied with supplementary practices (exercises) done in the classes, an assignment about the newly experienced areas, and students' participation in the class activities. Nevertheless, their responses to pair work activities and the number of formative tests have been positive. Even so, the students did not agree with the idea that the activities of the curriculum permitted them to use their language expertise. They, however, expressed that the number of tests was sufficient. Moreover, where the two parties agreed was the indispensability of revision. It



was suggested that the knowledge of English needed in real-world situations and required areas of study should be the pivotal point of the curriculum and that this should be taken into consideration in the design process.

With regard to the process, Bazrafshan et al.'s (2015) study showed that the majority of respondents (n = 41) indicated that students were actively involved in classroom undertakings. The majority of respondents (n = 43) suggested that the lecturers had implemented suitable teaching strategies. Also, quite a number of respondents (78.3%) acknowledged that the instructors were cooperative and concerned in involving students in research undertakings. Nevertheless, 58.1 per cent of respondents said that the instructors did not use problem-based subjects in the classroom. It seems that teaching-learning activities are well structured, and students are engaged in various activities. To improve the current status, new teaching methods were recommended. It was proposed that the current teaching-learning activities are satisfactory, but a shift from it to new teaching strategies (working in groups, problem-based learning, learning in small groups) may contribute to an improvement in the overall satisfaction and consistency of the programme. It could be seen that teachers are passionate about the roles of research in making students knowledgeable in research.

On process, Neyazi et al. (2016) also measured three factors (that is, research and educational courses and programmes, teaching and learning process, administration and financial and programme evaluation). Seventy per cent of department heads claimed that educational courses and programmes, learning and teaching procedures were in a favourable situation, and 52.5 per cent of faculty members said that this factor was in a reasonably desirable

condition. Seventy per cent of department heads claimed that administration and finance were in undesirable condition and 40 per cent of department heads stated programme evaluation was in a desirable condition, but 45 per cent of faculty members indicated that this factor was in a fairly desirable state.

Findings from Omane-Adjekum (2016) on the process rubric discovered that the process rubric of the programme was satisfactory. This was due to the fact that, the students were pleased with the implementation of the programme. The study concluded that even though the present implementation of the programme is satisfactory, it is not evident that it will remain so into unforeseeable future since there is an inadequacy of the input rubric (materials and administration support). This is therefore likely to affect the process rubric if nothing is done to address such abnormalities since such inputs in their right quantum would drive implementation effectively. It was recommended that lecturers in the programme should sustain the current practices being undertaken in implementing the Bachelor of Education (Accounting) programme.

The study of Tunç (2010) also revealed that the method dimension of the programme was satisfactory for both instructors and students as both parties accepted that different teaching methods had been used. The findings for the materials used in the programme varied from instructors to students. The instructors held the opinion that the materials were not sufficient for teaching and learning experience. However, more than one-third of the students indicated that materials were enough for each skill except for speaking materials which were not sufficient. Again, both instructors and students considered that the various assessments in the programme were adequate for better learning.

## Studies on Product Evaluation

Tunç (2010) findings on product showed that the students perceived themselves less competent in listening and speaking skills. Also, it was found out that these areas were focused on the least in the programme and recommended that these activities should be encouraged in the curriculum implementation. Tunç also suggested that in order to increase the competencies in speaking and listening skills, a more communicative approach could be implemented. Also, in-service training should be designed to provide the instructors with the opportunity to stay informed with the current developments in language teaching and help them incorporate more communicative and learner-centred teaching.

Findings from the study by Akpur et al. (2016) on product factor of the instruction programme showed that the teachers and the students responded to the similar items adversely. Both sides stated that the curriculum has difficulties in meeting students' needs. The programme does not enable students to have the habits of studying in groups; it does not meet their needs to keep an eye on their courses in their areas of study, and it does not make available knowledge for different business areas. It was concluded that students in the programme do not have enough knowledge of English for their fields of study and their future needs. It was suggested that knowledge of English needed in real-life situations and the required areas of study should be the pivotal point of the curriculum, and this has to be considered in the process of design.

For product, Adaboh (2014) findings showed that all classes of respondents generally agreed on the programme's positive impact on current students and graduates. In addition, the study revealed that the students and

graduates' favourable impressions of the programme's adequacy in preparing them professionally for the job market.

On the product findings, King (2008) indicated that there was a perfection of a decrease in office referrals. The study also revealed that archival data from the Second Step Grant, school leadership minutes, school improvement plan, and faculty minutes confirmed that that the programme met its intended goal and objective. Qualitative data from the former principal interview and teacher surveys also revealed the programme met its goals and objectives. Again, data available shows that the majority of the respondents want the various components of the Second Step programme sustained.

Findings from the study by Karataş and Fer (2009) on the product aspect of the programme showed that the knowledge acquired in the subject at the end of the curriculum is satisfactory. The results also revealed that at the end of the curriculum students showed improvement in reading skills, writing skills, listening skills and speaking skills as well as the curriculum increasing the students' vocabulary in English. The study indicated that the implemented curriculum was prepared to ignore the requirements of the students' fields of study and business interests. It was suggested that the activities related to speaking and listening skills should be emphasised. Furthermore, the students' needs for their fields of the study and business life must be analysed, and the process and objectives of the curriculum must be reconstituted accordingly. Also, it was suggested to programme designers to conduct a study about the activities, instructional methods and materials by attaining expert opinions to improve speaking and listening skills at the university level.

Orchill (2018) conducted a study on the market relevance of university accounting programmes in Ghana. The research was designed to ascertain the perception of employers on the market relevance of accounting education in Ghanaian universities. It also looked at the skill-set requirements by employers; and also the contribution of industrial attachment to the performance of graduate accounting employees. The research sample was 181 employers of graduates accounting employees who have completed the four-year accounting programme at the sampled university in Ghana. In collecting the data, questionnaire and interviews were used. The mixed-method research design was employed. The research was inspired by the Constructive Alignment Theory and the CIPP Model, where using descriptive statistics and emergent themes, the data collected were analysed. The study found some inconsistencies between the industry's expectations and what is produced in Ghana by university accounting programmes. Employers, however, are reasonably appreciative of the present performance accounting graduate employees from the university and advised that steps should be taken to make sure that details and execution of the programmes of study are structured toward the expectations of the industry.

Concerning the programme performance, findings from the study by Bazrafshan et al. (2015) showed that 42 per cent of respondents were satisfied (pleased) with the instructors' performance, 67 per cent of respondents were dissatisfied (displeased) with the overall quality of the programme, and 63 per cent reported that the programme did not address their professional needs. In addition to that, 27 per cent said that they were unsure whether or not they gained sufficient knowledge and skills. The majority of respondents (79%)

indicated that the programme addressed insufficient professional competencies. Almost two-thirds of respondents (75%) stated that the programme was not useful. The product evaluation of the programme revealed two issues. First, graduates' skills were far from the programme goals, and students did not have the expected expertise and competencies at the end of the programme. Second, the programme did not make a difference in students' knowledge, and skills and most of the learned lessons were forgotten over time. Also, the employers viewed the performance of former students and held that they did not have the expected competencies and skills to set out on a career path into the healthcare field. It was therefore recommended that the HSM programme should be revised rigorously, and a community needs assessment, content renewal, and curriculum development be done to improve the programme Kerman University of Medical Sciences.

Findings from Birjandi and Nosratinia (2009) on product revealed that the programme did not have a very positive impact on the students. The key reason for this is that the majority of students and graduates who are working in this field argue that there is a wide gap between what they learned in MA programme and what they currently face in the real situations of their work. The key reason for this inefficiency is that the course distribution contains tons of theoretical courses for familiarising the trainees with different theories and models of translation. So, during the period of studying, the students have very little opportunities to put their acquired knowledge into practice.

The results also revealed that the present programme is not capable of educating and providing the required knowledge and skills for its graduates to be able to meet the different complicated needs of translation in different fields



in the country. Therefore, it was recommended that the programme should be revised and modified by the responsible authorities in such a way that the students have passed compulsory courses can attend required specialised translation courses such as Humanities, Economics, Sciences, and oral translation to be able to meet the different complicated needs of translation in actual fields in society.

Kutluk et al. (2012) researched the expectation of accounting professionals from accounting education in Antalya. They surveyed 103 Certified Public Accountants who operate in Antalya and registered in the Chamber of Public Accountants of Antalya. This study aimed to present the opinions and expectations of certified public accountants who operate in Antalya and registered in the chamber of public accountants of Antalya about the current situation of the accounting education in universities. Data were gathered using a questionnaire and analysed through descriptive and inferential statistics. The study concluded that accountants think that students do not graduate with sufficient accounting knowledge. Accounting lessons are not sufficient to meet the needs of companies and to understand the accounting procedures and financial structures of the companies. Accountants also think that there should be lessons that contain tax practice within the accounting lessons, students should be instructed to go on training by practitioners to learn the accounting subjects better and there must be the collaboration with practitioners while determining the contents of accounting lessons of the faculty.

The research suggested that there should be a collaboration between practitioners and educators; practitioners should be invited to participate in the

lessons. There is a need to teach courses that are relevant to today's business world such as technology, globalisation and ethics; practitioners should impress the need upon educators (Albrecht & Sack, 2001). The connection between institution of higher education and the business world must be robust, and a more strategic rapport must be expanded to coordinate the needs (Pan & Perera, 2012). Market expectations should be taken into consideration when designing university accounting programmes. In the study of Kutluk et al. (2012), there was no mention of a study design that guided the research. This makes it difficult for one to understand the basis upon which the data was gathered. The non-random sampling technique used was not effective to generate more responses from the target population. The rate of return of (13%) is too low a fraction to represent the entire population. No issues of validity testing and ethical consideration was mentioned. It can thus be said that none of these was considered in conducting the study. The instrument used for the data collection was not so appropriate since the questionnaire restricts the respondent's ability to express his opinion on the subject duly. The authors should have considered the interview guide as an additional instrument. The findings of the study were mixed up, which makes it difficult for one to tell which research question a particular finding is addressing. However, the recommendations presented were relevant in addressing the issues raised.

Jackling and De Lange (2009) researched on "Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence". This study had two purposes. First, the study sought to examine which skills recent accounting graduates thought were essential to acquire in their undergraduate studies to achieve success in the accounting profession. The

second purpose of the study was to identify the skills which employers seek when it comes to selecting accounting graduates who can contribute the most to their business. Data were collected from both graduates and employers. The study used both quantitative and qualitative data-gathering approaches. A total of 174 graduates and 12 managers of human resource or their representatives took part in the study. The research compared and contrasted the perceptions of graduates' and employers' on the desired skill set of the graduate accountant.

It was evident that the expectations of employers concerning the skills required from graduates were not aligned with that expertise developed in graduates from the university as the findings from the study showed that there needs to be greater emphasis on generic skills as preparation for employment in accounting. The results also revealed that existing undergraduate programmes are failing in attempts to provide a broad-based general education together with specialised professional education to meet the needs of employers of accounting graduates. The findings from this study suggested that employers regard technical skills (expertise) as presumed in accounting graduates and it is the general skill development in graduates that are the more veiled quality for employability and career enhancement in today's business world. It was recommended that to solve the problem of skills deficiencies in graduates, the technical accounting skills needed by the student should be moved to the professional accounting bodies. If this is done would reduce the pressure on the curriculum and would allow universities to refocus their energies on a more broadly-based course structure that enhances the educational experience and the development of generic skills of accounting graduates.

The study employed a mixed-methods design. This design addresses the deficiency in using either the qualitative survey design or the quantitative survey design. However, the response rate was low. Out of the expected 650 people, only 174 responded. With such a low response rate, it is difficult to generalise these findings to the larger population. The graduate respondents were also selected from a single university. This also limits the generalizability of these findings to the larger student population. Also, the sample size of the employers (12) was small, and as such, may limit the generalizability of the outcome reported. The study placed more emphasis on skills that employees seek in accounting graduates. The recommendations provided by the study were therefore towards a curriculum which emphasises skills employers seek at the expense of skills that will make the graduates employers themselves. The study also failed to make a suggestion that, future researches should explore the situation in the context of a different institution or group of institutions either in the same or different geographical area.

Wells, Gerbic, Kranenburg and Bygrave (2009) conducted a study on professional skills and capabilities of accounting graduates: The New Zealand expectation gap? The purpose of the study was to evaluate the skills considered most essential for successful professional accounting practice during the first years after graduation; to what degree the universities at which the participating graduates studied concentrated on these issues, thereby heeding the accounting education reform recommendations with respect to skill development; and critical ways of enhancing content, delivery, support and assessment of the undergraduate accounting programmes. Using interviews, data were collected from employers (n =2) and graduates (n =12). The study found that graduates

have personal, intellectual and interpersonal aspects of professional capabilities needed to be successful in the workplace. The results indicate that universities have listened to the recommendations for the reform of accounting education by also focusing on the development of professional skill, but they also suggest that there is room for improvement.

Being an extension of another study, the article failed to state and describe the particular research design used for the study. This makes it problematic for readers to understand the study design, without reading the previous work upon which the extension was made. The article was silent as to the population used for the study as well as the basis upon which the sample size was obtained. The sample size used for the study is relatively small; a representative of Accounting Graduates in New Zealand. The authors should have increased the sample size to allow for more views on the topic. As part of the study, the purpose was to ascertain the extent to which the universities at which the participating graduates had studied, focused on these issues, thereby following the accounting education reform recommendations concerning skill development. However, the study only suggested an improvement in the role of the university courses without providing an extensive note on the main issues with the courses, and the specific reformations that needed to be done.

Low, Botes, Dela Rue and Allen (2016) conducted a study on accounting employers' expectations - the ideal accounting graduates. This research explored what accounting employers were looking for in their 'ideal' accounting graduate and sought to offer clarification on the 'expectation gap' between what accounting employers need in their graduates and the skills that these graduates are exhibiting. Adopting a qualitative research method, this

study draws on semi-structured interviews conducted face-to-face with 10 participants from key accounting employers. The study found out that the touted ‘expectation gap’ is not as omnipresent as indicated by previous literature. Instead, this study found that most employers are satisfied with accounting graduates and that their expectations were being met. More than half of the employers also claimed that universities are preparing students adequately for the workplace. However, a belief moderated this among employers that this is “as well as an academic institution can do”. This study also showed that, in terms of technical skills, employers require at least a sound understanding of the fundamental technical accounting skills.

In this research, The study had all employers of accounting graduates as its population. However, only ten people were interviewed at the end of the day. Looking at how large the population may be, the sample size can be argued as not being representative enough of the population. Also, there was no explanation to support the selection of the sample size. This may increase the chances of biases in the data collected. The study did not state the various research questions that guided the study; therefore, it is difficult to determine whether the findings are appropriately addressing the research questions. However, the findings were duly presented according to the respective questions asked in the interview. The article also provided appropriate recommendations to the various issues raised, and also provided a detailed list of areas that need further research.

The evaluators made recommendations based on their results in each of these studies, and these were for programme improvement. In an evaluation report, Stufflebeam (1983) suggested and recommended to assist decision-



makers or administrators with specific and relevant programme decisions based on the results of the evaluation. In doing so, he clearly described the position of evaluation and the decision-makers role as different; the evaluators were not the policy-makers.

### **Chapter Summary**

This chapter has presented a concise review of the literature related to this study. Programme evaluation in an institution of higher education is of great value and does inform the decision-making process in several ways. Evaluated information, when amassed in an orderly and organised manner, can inform the improvement of a particular programme, provide information about new programmes, and also offer information concerning programme outcomes. The literature review recognises that the evaluation of academic programmes in higher education in most parts of Africa is nascent. The review also highlights the global demands for improvement in the teaching and learning of undergraduate accounting education programmes. As the demands become louder for improving the quality of teaching and learning of accounting in higher education and thus the ability of university graduates to respond effectively to the demands of the complex world of work, Africa cannot offer to be unresponsive to these demands. By evaluating educational programmes and services in higher education while concurrently confronted by numerous challenges, providers in Africa can slim the quality gap between their institutions and institutions in any part of the world. Furthermore, African in seeking more ground-breaking ways of managing her limited resources and delivering her educational programmes and services will guarantee that the continent remains not on the peripheral of the global knowledge programme.

The content of education should, at all times be consistent with societal needs and demands. The introduction of any innovation within an educational system requires evaluation periodically. Most programme evaluators see programme evaluation as collecting and providing evidence that could be used to make decisions about a programme's worth.

The flexibility of the CIPP evaluation model was also highlighted in the review as the model worthy of this evaluation. It is a unique model that has been significantly used in education and other sectors, and it is famous for its flexibility in outlining the procedures that educational programmes and managers can adopt and possibly adapt to select, implement, and evaluate outcomes effectively. The CIPP model of evaluation is seen as one that can be proactively used to help improve as well as to judge a programme's worth. Besides, the CIPP model seeks to support decision-makers make programmes improvements (Boulmetis & Dutwin, 2005).

## CHAPTER THREE

### RESEARCH METHODS

#### Introduction

This chapter sets out the study's methodology. It focused on the research paradigm, the design, description of the study area, the population, and the sample and sampling procedures used. It also dealt with the research instruments used to gather data. It also defined the methods used for the data analysis, and the ethical issues were discussed, as well as the chapter summary.

#### Research Paradigm

A researcher's philosophical worldview often influences the nature of his or her study. According to Creswell (2014), every research needs a basis, and that this basis, whether overt or covert, is found in the researcher's chosen philosophical worldview. One of the first tasks that a researcher has to perform is to place himself or herself paradigmatically. Various paradigms undergird the successful selection of a research paradigm by a researcher. The paradigms discussed in this section include positivist, interpretive, advocacy or participatory and pragmatist paradigms.

#### The Positivist Paradigm

Positivism, according to Richards (2003), refers to a branch of philosophy that grew to renown during the early nineteenth century, thanks to the works of the French philosopher, Auguste Comte. The theory assumes that reality exists independently of humans. It is not, however, negotiated by the senses of an individual, and hence ruled by immutable laws (Rehman & Alharthi, 2016). According to Rehman and Alharthi (2016), positivists try to understand the social world as the natural world. There is a cause-effect

interaction between phenomena in nature, and they can be predicted with confidence in the future once identified.

The advocates of this paradigm believe real knowledge can be gained through observation and experiments. Thus, positivists usually select a scientific method for knowledge production (Rahi, 2017). Positivism is also referred to as Scientific Method, Empirical Science, Post Positivism and Quantitative Research (Rahi, 2017). Levine, Sober and Wright (1987) explained that reality stays stable of constant in positivism, and that can be viewed or represented by an objective. The same happens to the social world, for positivists. Since reality is context-free, various researchers working a given phenomenon at different times and locations will converge at the same conclusions.

Positivist methodology is very much focused on experimentation. Hypotheses about the causal relation between phenomena are brought out in propositional or question form. Empirical data is gathered and then analysed and expressed in the form of a theory that describes the independent variable's effect on the dependent variable. According to Rehman and Alharti (2016), the approach to analysing data is deductive; first, a hypothesis is suggested, and either accepted or rejected based on the results of statistical analysis. To Cohen, Manion and Morrison (2007), the objective is to measure, control, predict, construct laws and ascribe causality.

Positivism is, therefore, criticised for its low-performance rate of researching individuals and social phenomena. According to critics, while objective and scientific approaches are sufficient for studying of natural objects when implemented to social phenomena, they are not as effective (Rehman &

Alharthi, 2016). There is an apparent dispute about whether it is acceptable for the social sciences or not to use positivist paradigms (Hirschheim, 1985).

### **The Interpretive Paradigm**

Tracing its origins to anti-fundamentalism, interpretivism opposes the idea that there is a single verifiable reality independent of our senses. The theory fails "to adopt any permanent, unchanging (or foundational) standards through which truth can be universally known" (Guba & Lincoln, 2005). Nevertheless, interpretive paradigm supporters believe in various realities that are socially constructed. To them, truth and reality are created, not discovered. This paradigm is often referred to as Constructivism, Social Constructivism or Qualitative Research paradigm. Interpretive think that true knowledge can only be gained by in-depth interpretation of the subject.

The advocates of the interpretive paradigm believe in the profound understanding of a concept and investigate the understanding of the world in which they exist in (Rahi, 2017). They establish subjective interpretations of their experiences or of other events or objects. The interpretive paradigm demands the interpretation of social phenomena "through the eyes of the participants rather than the researcher" (Cohen et al., 2007, p. 21). The purpose of the interpretive methodology is to understand the context of social phenomena (Rehman & Alharthi, 2016). Interpretive researchers, as with case studies, gather mainly qualitative data from participants over an elongated period. The researchers then sought to identify patterns in the data which are collapsed under broad themes to explain a phenomenon and generate theory. The interpretive paradigm has been criticized for being, among other things, "soft", incapable of yielding theories that could be generalized to larger

populations and involving the researcher with participants, resulting in loss of objectivity (Grix as cited in Rehman & Alharthi, 2016).

### **The Advocacy/Participatory Paradigm**

In the 1980s and 1990s, the advocacy/participatory model, often regarded as the crucial framework, arose because some scholars thought the positivist model could not sufficiently answer social and political issues. Critical theorists' ontological status is that of historical realism. Reality is believed to exist, but it has been shaped by cultural, political, ethnic, gender and religious forces that combine to establish a social system (Rehman & Alharthi, 2016). These researchers claim examination ought to be combined with political and social issues. Accession to this will involve the change agenda, which primarily addresses issues of empowerment, inequality, oppression, domination, repression, and alienation (Creswell, 2009).

The Advocacy and Participatory worldview holds the desire to intertwine research inquiry with politics and a political agenda (Creswell, 2009). According to Ozanne and Saatcioglu (2008), action researchers reject the consumer's assumption of the positivists as an object and the consumer's assumption of the interpreters as the subject. Instead, participants are partners in the research project since action researchers believe that people who participate and are dedicated to the process will generate more thorough social accounts and contribute more in the effective implementation of findings (Reason & Bradbury, 2001).

Reason and Bradbury (2001) defined the paradigm as a participatory, democratic process that seeks to establish practical knowledge in the pursuit of worthy human ends. This is simply a systematic approach which seeks



knowledge for social action (Fals-Borda & Rahman 1991). Participatory researchers seek change across the individual, community, and national behaviours and develop solutions that are often responsive to their expectations and desires in partnership with consumers. However, the participatory research is criticized as involving improper use of methods such as poor training of researchers, short time in the field, weak research relationships, and superficial participation (Ozanne and Saatcioglu, 2008).

### **The Pragmatic Paradigm**

The researcher had considered the pragmatic paradigm to be relevant for this study. In its simplest terms, the pragmatic paradigm is committed to no single system of philosophy and reality. This approach to research applies to mixed methods research in that researchers openly rely on both quantitative and qualitative premises when engaging in their research (Creswell, 2014). Pragmatism seeks to belie concepts such as truth and reality and instead focuses on what works as the truth to explore the research questions (Teddlie & Tashakkori, 2009). The nature of the problem (thesis topic) (i.e. Evaluative Study of the Bachelor of Education (Accounting) programme in the University of Cape Coast) supports the use of the pragmatist paradigm (mixed-methods). This is because the pragmatist paradigm is most applicable in circumstances where a researcher needs to focus attention on the research problem in social science research and then use pluralistic approaches to extract information about the problem (Tashakkori & Teddlie, 2010).

This study represents the pragmatic paradigm in that it utilises both quantitative and qualitative methods to gather data and thus accepts the notion of non-singular facts that no single truth exists. Every individual has his or her

unique interpretations of reality (ontology) with the assumptions that we intend to trust something meaningful or real, or the very description or essence of the common phenomenon we are investigating (Kivunja & Kuyini, 2017). Second, knowledge is based on the participants' subjective views as depicted in the results of the interview (epistemology) (Cooksey & McDonald, 2011). Third, by acknowledging the interpretation of the researcher in consonance with that of the participants, and biases present in the study. The nature of the research, that is, it reflects what importance we are going to accredit to the different facets of our study, the participants, the data (statistics) and the audience to which we are going to report our research (axiology) findings (Corbetta, 2003). Last, the research process used highlights the logic and flow of the systematic processes followed in conducting research, in ordering to gain knowledge about a research problem (methodology). It asks the question: How will the researcher obtain the desired data, knowledge and understanding to allow the researcher to address his or her research question and thus contributes to knowledge? (Kivunja & Kuyini, 2017). Therefore, it is prudent to make it clear to the audience that paradigms as positions on epistemology, ontology and axiology, exercise significant influence on the research methodology to be used (Morgan, 2007).

Because each paradigm is guided by specific suppositions as discussed above, choosing a paradigm for one's research means that the research will be nested in particular epistemology, ontology, and axiology and that these elements will thus direct the researcher towards a particular methodology. Thus, choosing a paradigm implies certainty regarding specific methodologies that flow from that paradigm. This relationship is significant since the methodological implications of paradigm choice permeate the research

question(s), choice of participants, data collection instruments and collection procedures, as well as data analysis. Thus, the research located in any of the four primary paradigms has extensive research methodologies from which a researcher can choose a method that best suits his or her research. It is also worth noticing that, in one research paradigm, it is entirely possible to combine many research methodologies. However, the right methodologies of choice need to be informed by a good understanding of the varied aspects of research paradigms. This research is inbred to the pragmatic worldview as it is formulated around research questions with the intent of answering them in the various ways that were believed appropriate and utilised the results in various ways that could have positive consequences for the stakeholders benefiting from this research (Teddlie & Tashakkori, 2003).

According to Morgan (2007), pragmatism is an alternative to positivism and metaphysical thinking. Pragmatism concerns itself with results and concerned with determining the meaning of things (Johnson & Onwuegbuzie, as cited in Shannon-Baker, 2016). According to Tashakkori and Teddlie (as cited in Shannon-Baker, 2016), in order to create practical solutions to social problems, pragmatism emphasises communication and shared meaning-making. Its primary importance rest on the research question raised (Tashakkori & Teddlie, 2003). In Shannon-Baker's (2016) terms, pragmatism is grounded on the principle that theories can be both contextual and generalisable by examining them for "transferability" to another circumstance. The researcher who is inbred in pragmatism is likely to retain both subjectivities in their judgements on research and objectivity in the collection of data and analysis. It has been notably known as an "approach" rather than a paradigm (Morgan, as

cited in Shannon-Baker, 2016). This discrepancy is imperative as pragmatism has been portrayed as offering precise ideas as to what constitutes knowledge, but does not seem to give an entire encompassing worldview (Biesta, 2010).

Pragmatism accepts the existence and importance of the natural or physical world as well as the evolving social and psychological world that involves language, culture, social organisations, and subjective thoughts (Johnson & Onwuegbuzie, 2004). The project on pragmatism has been to find a middle ground between philosophical dogmatisms and scepticism, and to find a feasible solution (sometimes including outright rejection) to many long-standing philosophical dichotomies that have not been historically agreed on (Johnson & Onwuegbuzie, 2004).

This paradigm aims at finding and reinforcing the weaknesses in the study by using the mix method approach (Johnson & Onwuegbuzie, 2004). An advocate of this paradigm believes that the mix method approach can attain real knowledge. Instead of the method being critical, the problem is most important, and researchers should use all approaches to understand the problem statement (Tashakkori & Teddlie, mentioned in Rahi, 2017). Pragmatism is not affiliated with any system or philosophy. Researchers are free to apply both quantitative and qualitative approaches; the key is to find the best research techniques and procedure that will help solve the problem statement.

Pragmatism is also perceived as a means of bridging the gap between the empirical singular scientific approach to research and the newer “freewheeling” inquiry of qualitative research theories addressed by Tashakkori and Teddlie (2003, p. 52). It draws on many ideas, including the use of “what works,” different approaches, and the assessment of both objective and

subjective knowledge (Creswell, 2003). Johnson and Onwuegbuzie (2004) rely on the pragmatism philosophy to argue that in a single study, quantitative and qualitative approaches can efficiently synchronise. According to Teddlie and Tashakkori (2003), taking a pragmatic and balanced or pluralist position in research would help improve communication among researchers from diverse paradigms as they try to advance knowledge. Pragmatism also tends to shed light on how the research approaches can be fruitfully combined. For the mixed methods researcher, pragmatism thus gives room in a mixed-method study to multiple methods, diverse worldviews, assumptions and varied forms of data collection and analysis. With this approach, all types of data are obtained at the same time as one type plays a more significant role in the study than another. In this study, the dominant research approach was quantitative and supported by qualitative data (Corbetta, 2003).

### **Research Design**

This study adopted the mixed-method approach, that is to say, the mixture of qualitative and quantitative approaches (Tashakkori & Teddlie, 2003). Mixed methods is a research design which focuses on collecting, analysing and combining quantitative and qualitative data in single research or series of researches. Its central assumption is that the interactive application of quantitative and qualitative methods provides a better understanding of research issues than either approach alone (Creswell & Plano Clark, 2011). The purpose of mixed methods research, according to Andrew and Halcomb (2006), is not to replace either qualitative or quantitative research, but to pull out the strengths and diminish the weaknesses in both approaches within a specific study.

However, Creswell, Plano Clark, Gutmann, and Hanson (2003) point out that a principal challenge for mixed methods research is the clear explanation of several critical aspects such as classifying the main purposes of using a mixed design and clarifying the factors examined when determining the type of mixed design. Once again, they drew attention to the fact that a researcher has to explain the decisions made when applying the respective weight (equal or different) to each methodological part of the research. Researchers should specify when implementing data collection, whether the mixed design is sequential or simultaneous.

The justification for mixing both types of methods and data is that neither quantitative nor qualitative method could adequately cover the scopes and depths of the “what”, “how” and “why” questions about programme evaluation within themselves. When combining the two methods, quantitative and qualitative complement, each other provides a holistic and an in-depth view of the research problem, taking advantage of each one’s strengths (Green, Caracelli & Graham, 1989; Miles & Huberman 1994; Green & Caracelli 1997; Tashakkori & Teddlie, 1998; Johnson & Turner, 2003).

This research used the mixed methods sequential explanatory design that consists of two distinct quantitative and qualitative phases (Creswell, 2014; Tashakkori & Teddlie, 1998). Within this design, first, quantitative numeric data is collected and analysed, followed by the qualitative text data collected and subsequently analysed in the sequence. The qualitative method is to clarify and elaborate on the quantitative results collected in the first phase. The quantitative data in this study is to ascertain the perceptions of the B.Ed. (Accounting) programme’s students and graduates in the University of Cape



Coast on the effectiveness of the programme. Some respondents were then selected as participants for the second qualitative phase.

The sequential explanatory mixed method is one in which the researcher first conducts quantitative research, analyses the data and then build on the results to describe them using qualitative research in greater detail. It is considered explanatory because the initial quantitative data results are further explained with the qualitative data, and it is considered sequential as the qualitative phase follows the initial quantitative phase (Creswell, 2014; Ivankova et al., 2006). The study’s first phase consisted of a quantitative description of the perceptions students and graduates have on the effectiveness of the B.Ed. (Accounting) programme at the University of Cape Coast. A comprehensive qualitative study then accompanied the quantitative results that explained the initial quantitative results, such as significant results, outlier results, or unexpected results (Creswell & Plano Clark, 2011). The quantitative method will receive greater emphasis than the qualitative method. Figure 2 depicts the mixed-methods sequential explanatory design procedures used in this study. It is adopted from Creswell and Plano Clark, (2011).

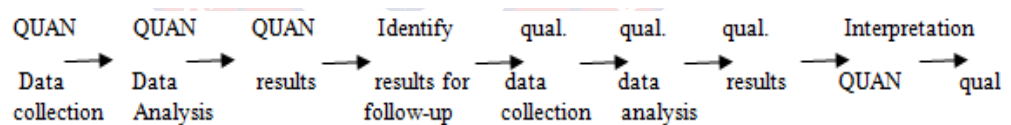


Figure 2: Mixed-Method Sequential Explanatory Model

(Source: Creswell & Plano Clark, 2011)

Figure 2 depicts that the explanatory sequential design occurs in two separate interactive phases. First, the design starts with the collection, analysis and results of quantitative data which has the priority to answer the questions of the study. Following this phase, qualitative data are collected and analysed.

The researcher interprets how the qualitative results aid in explaining the initial quantitative results (Creswell, 2003; Creswell & Plano Clark, 2011).

In this evaluative study, a survey was conducted primarily to gather quantitative data to gain a comprehensive understanding of the perceptions of the effectiveness of the B.Ed. (Accounting) programme at the University of Cape Coast by the students and graduates. Creswell (2003) suggests that a survey study may be conducted in a short time in which the researcher administers a survey (questionnaire) to a sample or the entire population of people to describe the attitudes, opinions, behaviours or physical characteristics. Therefore, a survey was considered appropriate for the study as the students and graduates' viewpoints, attitudes and opinions required to be collected and clarified. Nevertheless, Creswell (2003) acknowledged that survey data were self-reported information, reporting only what the population think and not what they do. Thus, issues arising from the quantitative phase contributed to the development of a qualitative instrument (semi-structured interview) related to programme implementation. These researchers (Cohen et al., 2007; Gall, Gall & Borg, 2007) are of the opinion that there are certain strengths in the sequential explanatory mixed-method design. Sequential explanatory mixed-method design situates both quantitative and qualitative methods in a single study; the method aims to provide more precious insights and poses more interesting questions for future research than just one set of study.

Elliot (2005) is of the view that sequential explanatory mixed-method design is concerned with seeing what the data itself indicates with some facts, which provides a better understanding of the problem than can be done by either approach alone. The mixed-method research design is capable of compensating

for weakness of both quantitative and qualitative research design used independently in research and also offers researchers with the ability to draw on a wide range of tools of data collection methods to analyse and understand a problem in depth. Its benefits include straightforwardness and opportunities for the exploration of the quantitative results in further detail. This method can be particularly useful when a quantitative study yields unexpected results (Morse, 1991). Mixed method research also aims at answering questions that cannot be answered by a single approach; it encourages researchers to cooperate across the two fields of inquiry (Cohen et al., 2007; Gall et al., 2007). Last but not least, it is more useful when the research problem is more quantitatively oriented; and the researcher has time and ability to conduct the study in two phases while generating qualitative questions from the quantitative results (Creswell & Plano Clark, 2011).

Notwithstanding the benefits associated with this design, Niglas, (2004) claims that mixed methods studies require more time, work, commitment, and resources than studies that use only one method due to increased time demands resulting from the time it takes for both aspects of the research to be implemented. Plano Clark (2005), therefore, postulates that a researcher cannot use mixed methods unless he or she is an expert. For example, the design can only be used for extensive data collection and analysis by experts and investigators who possess specialised skills, time, resources and expertise. Both quantitative and qualitative phases of the research design require specific skills and some precision from researchers who are carrying them out. For instance, a researcher should be able to address the situation where quantitative and qualitative results contradict one another. Once again, a researcher should be

able to fuse two or more data sources with little or no difficulties. Therefore, since the design's main aim is to collect data from both quantitative and qualitative sources, the final segment is to combine the two data sources and draw conclusions. As such, an individual who does not possess the merger qualities cannot use the design.

The possibility of a researcher having diverse samples and sample sizes when merging two data sets is another challenge of the sequential explanatory design. Both the quantitative and qualitative phases employ different sampling techniques and, the size may, therefore, be challenging for someone who is not an expert to combine the two. The entire process is complicated and time-consuming. It takes time to develop the quantitative instrument, administer, analyse and identify areas for follow-ups before performing the qualitative phase. Plano Clark (2005) is also of the view that perhaps the most challenging aspect of this method, is to educate and persuade others of the need to use a mixed-methods design so that the academic community supports the application of mixed methods by a researcher. López-Fernández and Molina Azorín (2011) believe that it is difficult to conduct research on mixed methods research because it is linked to the challenges of publishing studies on mixed methods and practical limitations such as page limits in journals.

Morse (1991) cited two key types of mixed-method approaches namely: simultaneous and sequential mixed methods, with investigators including Creswell et al. (2003); Tashakkori and Teddlie (2003); and Creswell and Plano Clark (2007) also mentioning six main types as sequential explanatory, sequential exploratory, sequential transformative, concurrent transformative, concurrent embedded and concurrent triangulation designs. To overcome the

challenges arising from the mixed-methods sequential explanatory design, the researcher conducted a comprehensive study of how to consolidate these two approaches into a specific study and this gave him important information and expertise which hence prompted the effective completion of this study. By following the recommended rules, the various instruments, samples, sampling techniques and sample sizes were successfully merged without any difficulty. Furthermore, even though the procedure required was complex and took time, the researcher made judicious use of the time available to him for the study. This is a solid reason for the adoption of this design despite its shortcomings.

### **Study Area**

The study took place in the University of Cape Coast. The University of Cape Coast is a public university located in Cape Coast, in the Central Region of Ghana, along the shores of the Atlantic Ocean. Having been established in 1962 by the then president of Ghana, Osagyefo Dr. Kwame Nkrumah; the institution was charged with the responsibility of training graduate professional teachers who will handle the second cycle institutions in the country and the ministry of education. After 58 years of establishment, the university now runs myriad of both academic and research programmes ranging from health and allied sciences, distance education, agriculture and natural sciences, education, to humanities, across its five colleges. From an initial enrolment of 155 in 1962, the university now has a student population of about 74,720 spread across its regular undergraduate, sandwich, distance, and postgraduate sections. The university also runs other supporting services such as Library, Counselling, Health, Transport, Banking and Canteen Services to students, staff, and members of surrounding communities. Among the colleges mentioned above,

this study focused on students in the Faculty of Humanities and Social Sciences Education of the College of Education Studies. The Faculty of Humanities and Social Sciences Education is made up of two departments. These are the Department of Arts Education and the Department of Business and Social Sciences Education. The study is situated in the Department of Business and Social Sciences Education which has four (4) programmes namely, Bachelor of Education (Accounting), Bachelor of Education (Management), Bachelor of Education (Social Sciences) and Bachelor of Education (Social Studies). The study focused on current students, graduates of the Bachelor of Education (Accounting) programme and the employers of these graduates.

### **Population**

The population of a study includes all groups of individuals, objects, items, cases, articles or things with common characteristics that exist at a particular point in time in a given area (Baker, 1999; Majumdar, 2005). The population of this current study comprised Bachelor of Education (Accounting) students and graduates from the University of Cape Coast's Department of Business and Social Sciences Education and employers of those graduates. The population chosen for this study included: undergraduate students (Level 200-Level 400) currently enrolled in the Bachelor of Education (Accounting) programme (in the 2018/2019 academic year (463 students)), graduates or former students (481) of the programme and the employers of graduates (481) of the programme totalling 1,425. The employers in the study are those who directly supervise the graduates. These graduates and their employers are either in the public or private sector of the economy, which includes education, government, administration, industry, insurance, banking, manufacturing,



processing, marketing and communication. The justification for that population was their connection or relevance to the issue identified. Accordingly, at the time of the study, these Bachelor of Education (Accounting) students had completed some aspects of the programme. The population distribution of the students currently registered for the academic year 2018/2019 is presented in Table 1.

**Table 1: Population Distribution of Registered B.Ed. (Accounting)**

<b>Students by Gender and Level</b>			
Level	Male	Female	Total
	N (%)	N (%)	
200	102 (77)	30 (23)	132
300	100 (68)	48 (32)	148
400	127 (69)	56 (31)	183
Total	329 (71)	134 (29)	463

Source: SRMIS (2018)

The population distribution of the programme's graduates is represented in Table 2. Table 2 shows the total number of graduate students from 2016 to 2018.

**Table 2: Population Distribution of Graduates of the B.Ed. (Accounting)**

**Programme from 2016-2018**

Academic year	Male	Female	Total
	N(%)	N(%)	
2015/2016	78(74)	27(26)	105
2016/2017	133(70)	56(30)	189
2017/2018	146(78)	41(22)	187
Total	357(74)	124(26)	481

Source: SRMIS (2018)

## Sampling Procedures

This study used a sample size of 350 students, 250 graduates and 250 employers. This number was taken per the standard provided by Krejcie and Morgan (1970). As Krejcie and Morgan have said, the sample size of a population of 463 and 481 should be 210 and 214, respectively. However, the sample size was increased from 210 to 350 for students, and 214 to 250 for graduates and their employers to increase the rate of return during data collection (Gorard 2003). The justification for the sample size is what Cohen et al. (2007) wrote vividly, that there is no clear-cut answer because the appropriate sample size is based on the purpose of the study and the characteristics of the population being examined. Hence, the increase in sample size instead of underestimating the sample size required, to build in redundancy during data collection (Gorard, 2003).

The multi-stage sampling method was used to determine the sample size of students from each level. First, to select students based on their level, the stratified sampling technique was used. The sample size was then chosen using the proportionate sampling technique (number of the respondent from each level) from each stratum. Consequently, 100 respondents were chosen from Level 200, 112 from Level 300 and 138 from Level 400. Next, the number of male and female students was determined at each level, through the use of the stratified proportionate technique. Seventy-seven (77) male students were chosen from Level 200 and 23 female students from the same level. Again, 76 male students and 36 female students were chosen from Level 300. Last, in Level 400, 95 male students and 43 female students were selected.

Finally, the simple random technique, precisely, the lottery method was used to choose the sample unit in each stratum. This was done by acquiring the class list in each level from the University of Cape Coast’s Management Information Systems Section (MIS Section). There was a separation of the male and female students in each class. The Level 200 male names were written on a piece of paper and put in a basket. Afterwards, they were picked and put back into the basket. If for the second time a name was picked, it was not recorded. The process continued until the Level 200 sample size for the male was reached. The same technique was carried out in Level 200 for the female, and then in male and female for the remaining Levels (300 and 400). The sample distribution is given in Table 3.

**Table 3: Distribution of Sample Size**

Level	Male N (%)	Female N (%)	Total
200	77 (77)	23 (23)	100
300	76 (68)	36 (32)	112
400	95 (69)	43 (31)	138
Total	248 (71)	102 (29)	350

Source: Field survey (2018)

The graduate respondents were sampled using the snowball sampling technique. The reason for using snowball was that graduates of the programme are widely dispersed around the globe, and it was difficult to access them. Therefore, the researcher identified one person who had graduated from the programme over the years. Subsequently, this individual was used as an informant to recognise or put the researcher in touch with others who qualify

for inclusion and these identified individuals, in turn, identify others yet to participate in the study. Again, graduates who agreed to participate in the study (selected via snowball sampling technique) made each of their employers (n = 250) automatic participants of the study.

### **Data Collection Instruments**

Using four different instruments involving quantitative and qualitative data collection instruments, this study gathered the needed data to address the research questions. These are questionnaire, a guide for observing lessons (checklist), a schedule for interviews and a scale for assessing graduate. The questionnaire as well as the observation, graduate appraisal scale and interview guides were developed by the researcher adapting some items related to studies by Onyefulu (2001); Adaboh (2014); and Omane-Adjekum (2016).

### **Questionnaire**

Mainly questionnaire was used to survey the participants selected in the study. This method was selected for several reasons including (a) they are suitable for measuring attitudes and originating other content from respondents; (b) they are cheap to administer; (c) they can provide information about the internal meanings and ways of thinking of the respondents; (d) they are quick to control and turnaround; (e) they can be administered to sample groups. The rest is the perceived anonymity by respondents that is likely to be high and thus boosts open and frank participation; they are also generally regarded as having high measurement validity (high reliability as well as validity) where they are better constructed and validated. Finally, closed-ended items in the questionnaire can provide the exact information needed by a researcher; also

closed-ended items can be easily analysed, and they are generally viewed as useful for exploratory purposes as well as confirmatory purposes.

However, there were some cons associated with the use of the questionnaire, as noted here. These included: (a) they are required to be kept brief, and this brevity could preclude all the necessary information from being received; (b) reactive effects may occur in that respondents may feel compelled to respond in ways they find socially or contextually appropriate; (c) responses may be selective and not complete. Other disadvantages include respondents leaving out or failing to recall relevant information, open-ended items may indicate differences in written or verbal ability and therefore, complicate issues of interest and significance; and finally, data analysis can be very time-consuming for open-ended items. On balance, the researcher considered that questionnaire was most likely to serve best his research purposes concerning the students, given a large number of participants, the specific issues to be discussed, the time available to do so and the detailed analysis that was necessary after that.

A questionnaire was designed to cover items that measured the context, input, process aspects of the B.Ed. (Accounting) programme at the University of Cape Coast for current students. A questionnaire with some items on background characteristics and some other items related to B.Ed. (Accounting) students' concerns about the programme was administered to gather data on the issue. The questionnaire comprised closed-ended items on which students were asked to indicate to what extent they agreed or disagreed with certain views about the B.Ed. (Accounting) programme. Cohen et al. (2007) were of the view

that close-ended questions are easy to compile and straightforward to code, and do not discriminate unduly by how the respondents articulate.

A 75-item questionnaire was designed to gather evidence from students about their needs and concerns about the B.Ed. (Accounting) programme and what they perceived to be the problems fundamental to the needs and qualities of the programme. The questionnaire was structured into four sections; Section A provided information on the background of the students (items 1-2) which reflected students' gender and level. Section B captured "What are the needs of Bachelor of Education (Accounting) programme's students?" (items 3-16), Section C captured "How do the human and material resources meet the needs of students and the programme?" (items 17-47), and Section D captured "To what extent is the programme components planned, implemented?" (items 48-75). These were assessed as "Strongly Disagree = 1" "Disagree = 2", "Agree = 3", and "Strongly Agree = 4" on a 4-point Likert scale. A copy of the questionnaire is made available in Appendix C.

### **Semi-Structured Interview Guide**

A semi-structured interview guide was used for all the interviews that were conducted in the qualitative stage after quantitative data were collected. All interview questions were framed around the research questions guiding the study. Probes were used to encourage elaboration and to clarify responses where needed. All interviews were audiotaped for later transcription and analyses. Interviewees picked available dates and the place for their interviews.

There are many and different ways to use interviews. They can be used as the primary means of collecting information related to research goals (Tuckman, 1972). It can also be used as analytical tools to help identify



variables and relationships (Barker & Johnson, 1998). Again, they could be used to track unanticipated results, or to support other approaches, or to go deeper into respondents' motives and reasons for reacting as they do (Kerlinger, 1986). It is more versatile and descriptive, stressing categories and definitions instead of using pure frequencies, and defining the relationship(s) between variables (Patton, 2002). Finally, in some respects, they are to evaluate individuals; to check or establish hypotheses; to gather data; and to survey the opinions of the respondents (Cohen et al., 2007).

However, there are specific problems with conducting interviews. Though experiments of studies have shown in some cases, race, ethnicity, class, sexual orientations, social status and age can be significant causes of prejudice in certain situations. In interview situations, both interviewers and interviewees bring in their own experiences and emotions (Cohen et al., 2007; Hitchcock & Hughes, 1989; Lee, 1993; Scheurich, 1995). In other words, the sources of bias are most often the characteristics of the interviewer, the characteristics of the respondents, and the substantive contents of the questions (Cohen et al., 2007). In this study, the interview helped to gather different types of information about the effectiveness of the B.Ed. (Accounting) programme at the University of Cape Coast with respect to programme goals, student aspirations, support (resources), implementation, and outcomes. A copy of the interview guide is provided in Appendix D.

### **Classroom Observation Guide**

An observation scale containing 22 items was used for classroom observation. The observation scale was divided into two sections. The observation guide revolved around the following details:

Section 'One': Particulars of instructor, course, number of students present, date time and the name of the observer.

Section 'Two': Suitability of content (items 1-5).

Organisation of content (items 6-10).

Presentation style (item 11-17).

Evaluation Methods (item 18-22).

Observations can be of facts such as a variety of textbooks in a classroom, they can concentrate on events as they happen in a classroom, and they can also reflect on behaviours or qualities. Observations in this study allowed the researcher to collect data on the content provided to the student, the delivery of the lessons (interactions between pupils and teachers) as well as the environment of the programme setting (resources availability and use, and other classroom practices). It is for this purpose that Moyles (2002) suggested to researchers that they record the observation's physical and contextual setting such as the number, who they are, what they do and what their roles are. She also recommended that researchers document the date and time of the day in which the observation took place, the room configuration (seating arrangements and arrangements of desks); the chronology of the events observed; and any important incidents that occur.

The response format for the items in Part B were measured on 5-point Likert format (poor = 1, needs improvement = 2, satisfactory = 3, very satisfactory = 4, and excellent = 5). A copy of the observation guide is provided in Appendix E.

## Appraisal Scale for Graduates

The appraisal scale used for the graduates was an adaptation of the scale developed by Martin (as cited in Onyefulu, 2001). It was designed to provide an evaluation of the graduates. The appraisal scale was completed by the graduates and the heads of the institutions in which those graduates work. The scale had two sections for graduates. Section A provided the background information of the graduates (item 1), which reflected students' gender. Section B captured "What influence has the programme had on the work performance of the graduates? (items 2-13).

The scale for the supervisors had two sections. Section A consisted of items that pertained to the demographic data about the head and the graduate being rated (items 1-4). Section B contained 12 six-point Likert items about work quality and attitude of the graduate (items 5-16). They were measured on the scale as 1 = Unacceptable work performance, 2 = Below average work performance, 3 = Average work performance, 4 = Above average work performance, 5 = Good work performance, and 6 = Excellent work performance. A copy of the appraisal scale for graduates is given in Appendix F and G.

## Pilot Testing

Connelly (2008) claims current literature suggests that a pilot test sample should be 10% of the sample designed for the larger parent study. In fact, 10-20% of the original sample size is a realistic figure for conducting a pilot study (Baker, 1994). Prior to the principal study, a pilot test was conducted with 40 students from the Bachelor of Commerce (Accounting) programme and 45 graduates of the B.Ed. (Accounting) programme who did not form part of

the main sample size of the study. This process was to help enhance the questionnaire, enhance its readability, and reduce the probability of misinterpretation. Cronbach's Alpha ( $\alpha$ ) was computed to determine the reliability coefficient after data was collected and entered into the Statistical Product and Service Solution (SPSS) software.

### Test for Reliability and Validity

Reliability refers to the degree to which results of research instruments are consistent (Mugenda & Mugenda, 2003). Reliability was determined in this study by pre-testing the questionnaire to avert bias with a selected sample of students and graduates from a different programme and institution respectively. The reliability test was carried out on four factors of the instrument. The coefficient obtained was considered to be adequate to ensure reliable responses as suggested by (Pallant, 2010; DeVellis mentioned in Adaboh, 2014) that a reliability coefficient of 0.70 or higher is deemed appropriate for an instrument. Table 4 indicates the reliability coefficient for the factors on the students' questionnaire.

**Table 4: Reliability Coefficient for each of the Factors on the Questionnaire.**

Factors	Number of items	Cronbach's Alpha
Context	14(questions 3-16)	.863
Input	31(questions 17-47)	.925
Process	28(questions 48-75)	.912
Combined factors	73(questions 3-75)	.960

Source: Field survey (2019)

In terms of validity, the accuracy of data collected depends primarily on the data collection instrument. Validity, as stated by Robinson (2002), is the degree to which result derived from the data analysis represents the phenomena under investigation. The researcher's supervisors determined both face validity and content validity. The instrument's validity test based on 40 students' responses selected from the Bachelor of Commerce accounting major (Level 200-Level 400) yielded a reliability coefficient of 0.960. The Alpha value obtained from the pilot testing of the appraisal scale of graduates' (Product factor) was .716 (no of items = 12). Thus the instrument was considered very reliable and acceptable for collecting useful data for the study.

The semi-structured interview guide was pre-tested to gather qualitative data for the study. The interview guide (schedule) which comprised of twelve (26) items were tried in a couple of interviews to check vocabulary, language level as well as respondents' understanding and reactions to the questions. Interview trustworthiness was checked in various ways. They were first transcribed verbatim (Kvale, 1996) and content validated by two experienced colleague students and my supervisors who altered the interview questions in wording and number (Bloom, Fischer & Orme, 1995). Once more, member checking differently called participant verification by Rager (2005) was utilised to enhance the accuracy, credibility as well as validity of what has been recorded during a research interview (Lincoln & Guba, 1985; Barbour, 2001; Byrne, 2001; Doyle, 2007). This averted ambiguities and assisted with restructuring the interview items.

## Data Collection Procedures

Student questionnaire: The questionnaires were administered personally after the purpose of the study had been clarified to the respondents. The researcher acquired a letter of introduction (Appendix B) from the Department of Business and Social Sciences Education to complete the questionnaire in the three groups of current students. The introduction letter was sent to the lecturers whose classes were used to request their approval and to inform the students a week before the data collection. The researcher explained the items on the questionnaires to the respondents on the day the questionnaires were administered and assured them of their confidentiality. The researcher shared the questionnaires to the students in their classrooms. The students were urged to complete their questionnaires and submit them within one week. Upon receipt, each completed questionnaire was briefly examined for completeness. The students were contacted when missing data were identified and asked to provide them. Providing the questionnaires directly to the respondents, collecting them directly, and promptly following up missing responses helped to ensure a high response rate (Onyefulu, 2001).

Graduates and supervisors' appraisal scale: The questionnaires were sent to the graduates, and their employers or their head of unit either in person by the researcher (those who were nearby and easily accessible) or administered via telephone and e-mails (those who were far away) since most of them were not currently on campus and were currently working in different parts of the globe. In the case of the workplace to which travel was possible, the graduates and their supervisors or employers or heads were asked to complete their questionnaire or scale within one week. At the end of the one-week, non-



respondents were reminded of the exercise. The data collection process for graduates and their employers took place between on the 22<sup>nd</sup> of July 2019 and 9<sup>th</sup> of August, 2019.

Interviews: Four (4) B.Ed. (Accounting) programme students, three (3) B.Ed. (Accounting) programme graduates and three (3) supervisors/employers were purposively selected and interviewed. A letter was sent out to these respondents explaining the purpose of the study and seeking permission to interview them to obtain the needed information required. The date, as well as location, were arranged with each person to be interviewed in order to encourage cooperation and in recognition of their busy schedule. At the commencement of each interview, the rights of the participants were explained. The purpose of the interview was then explained, and permission was received to use the tape recorder. The individual interviews lasted about 40 minutes. The written records of each interview were interpreted and summarised.

Observations: At two different dates, the researcher and a trained research assistant observed the groups (Level 200, 300 and 400). The researcher gave the research assistant training on the observation checklist and how the observation would be conducted before the classroom observation. The courses selected for observation were financial reporting 2, cost accounting, auditing and assurance, and advanced accounting. Each class was observed twice between the first and fifth weeks of instruction by the two observers. This ensured adequate representation of the teaching/learning process that took place over time.

## Data Processing and Analysis

Both quantitative and qualitative data analysis procedures were employed to analyse the data and information collected. The quantitative analyses are first described, then the qualitative procedures follow:

Quantitative analysis: With the use of descriptive statistics (frequencies, percentages, mean and standard deviation) and inferential statistics (independent samples t-test and ANOVA), the quantitative data from the questionnaire and appraisal scale were analysed. The data were initially coded and processed using version 23 of Statistical Package and Service Solutions (SPSS) software. The data file was reviewed before any analysis is conducted to check for any anomalies. The results were presented according to the four dimensions on which respondents' opinions were evaluated. On the following 4-point Likert scale, the questionnaire items were scored: 1 = Strongly disagree, 2 = Disagree, 3 = Agree, and 4 = Strongly agree. The appraisal scale was scored 1 to 6, the lowest rank being 1 and the highest rank being 6.

Quantitative analysis for observation scales: The data collected using the observation scales were numerically coded and entered into the computer. The researcher then reviewed the data file three times before making any analysis. Once data entry was verified, descriptive statistics (mean and standard deviation) were used to compute the total for all observations of the raters for each section of the observation scale.

Qualitative analysis for interview data. The researcher analysed the interview data manually into themes. Thematic analysis is a process by which themes or trends within the dataset are identified, analysed and reported (Braun & Clarke, 2006). The transcriptions were checked by matching what was

transcribed to what was heard on the recordings and making corrections where they were identified. Each interview was transcribed and coded as soon as possible after the interviews when the information presented in the interview was fresh in the evaluator's mind. The data were analysed based on themes taking into account important comments, common trends, as well as the commonalities and thematic differences. The data analysis is highly interpretative in qualitative data, in the sense that it is more of a reflexive, reactive interaction between the researcher and the decontextualised data that is already interpretations of a social encounter (Reicher & Taylor, 2005).

In research, triangulation is the use of more than one method to research a phenomenon (Heale & Forbes, 2013). Triangulation seeks to increase confidence in the results of a study by using two or more different methods to confirm a proposition (Bryman as cited in Heale & Forbes, 2013). According to Williamson (2005), triangulation will make it possible to overcome the limitations of each method by comparing results from different viewpoints on a single research question.

In order to address the difficulties of reliability and validity in the data sources, methods, the quantitative and qualitative data collected were triangulated (merged) to provide detailed findings of participants' views analysed, expressed or observed (Heale & Forbes, 2013; Flick, Marvasti, Merriam, as cited in Annobil, 2016). The results helped address the research questions by guaranteeing credibility, conformability, transferability, and dependability. According to Sarantakos (1998), triangulation helps the researcher to obtain a variety of knowledge on the same issue; to utilize the strength or power of each method to resolve the limitations of the other; to reach

a higher degree of validity and reliability, and to resolve the limitations of single-method studies. In this study, care has been taken about ethical considerations such as confidentiality and anonymity. The data were grouped together and ultimately arranged into themes. Table 5 provides a summary of data analysis techniques.

**Table 5: Summary of Data Analysis Techniques**

Research question	Data Analysis Techniques
To what extent does the Bachelor of Education (Accounting) programme meet the needs of the students?	Mean and Standard Deviation, Inferential statistics, Thematic analysis
How do the human and material resources meet the needs of students and the programme?	Mean and Standard Deviation, Inferential statistics, Thematic analysis
To what extent are the programme components planned, implemented?	Mean and Standard Deviation, Inferential statistics, Thematic analysis
What influence has the programme had on the work performance of graduates?	Mean and Standard Deviation, Inferential statistics, Thematic analysis

Source: Author's construct (2019)

**Ethical Issues**

Ethical issues included specifically informed consent, confidentiality and anonymity in research (Ritchie & Lewis, 2003). The informed consent aimed to reassure the participants of the essence of the study and the right to withdraw if they so desire at any time (Min, 2012; Robson, Cook, Hunt, Alred & Robson, 2000). The participants gave their consent to the study due to how confidentiality was guaranteed for them. This was to prevent disappointment and to encourage continuity. As mentioned by Bell (cited in Cohen et al., 2007),

researchers are advised to early gain permission, with fully informed consent, and to indicate the potential benefits of the research to participants. Hence, confidentiality issues were dealt with under four stages in this study.

The first stage involved getting ethical clearance from the University of Cape Coast's Institutional Review Board (UCC-IRB). The second stage involved securing official permission (Appendix B) from the Department of Business and Social Sciences Education (DoBSSE) to use their accounting students to undertake the research. Again, the respondents were assured that every bit of their personality information they provided would be kept in secret. Respondents were asked to prevent the possibility of impressing the researcher with their responses. Finally, with regard to anonymity, respondents were assured that no reference would be made to individual participants when reporting the findings and that pseudonyms would be used when necessary to quote participants. A copy of the ethical clearance letter is made available in Appendix A.

### **Chapter Summary**

This chapter delivered a description of the research methodology used for this study. The purpose of this mixed-method design and the rationale for selecting this design have been restated, and the research questions and objectives have been reiterated. It also provided a summary of the research paradigm, research design, the population and sampling procedures. The instrumentation process varied from the generation of the initial questionnaire items, observation checklist, interviewed guide, appraisal scale, expert and content validation of the items, the piloting and the establishment of the instrument reliability. In all, B.Ed. (Accounting) students, graduates and

supervisors/employers participated in the study. The chapter also described data sources, data collection, and a plan for analysis to answer the research questions. The results from the data collection and the data analysis are discussed in Chapter Four.





## CHAPTER FOUR

### RESULTS AND DISCUSSION

#### Introduction

This chapter reports the results and the discussion of the data collected in the study. The drive of this study was to assess how students and graduates of the University of Cape Coast's Bachelor of Education (Accounting) programme are prepared for the world of work. The results from the data were presented under four segments of the CIPP (context, input, process, and product) evaluation model created by Stufflebeam (1971). The quantitative data were analysed using mean, and standard deviation and the qualitative data were analysed through thematic analysis. The scale range was from 1.0 to 4.0, with a standard mean of 2.5 for students' questionnaire. Scores below 2.5 were deemed below the standard mean (respondents disagreed with the statement) while those above 2.5 were considered above the standard mean (respondents agreed with the statement). The range for the questionnaire (appraisal scale) for graduates and employers was from 1.0 to 6.0, with a standard mean of 3.5. Scores below 3.5 were considered below the standard mean, while scores above 3.5 were considered above the standard mean.

Additionally, inferential statistics were employed to determine whether significant differences between dependent variables across independent variables existed. Interview findings were also presented, where relevant after quantitative data. This chapter is presented in two sections: the discussion of preliminary data (respondents' background characteristics) and the discussion of key results to answer the research questions that were developed to direct the study.

### Background Characteristics

The demographic information elicited from the respondents pertained to gender and class standing/level of students. Details on gender and class distribution are presented in Table 6.

**Table 6: Background Characteristics of Participants**

Variables	Sub-scale	Undergraduates (N = 334)		Graduates (N = 218)		Employers (N = 218)	
		freq	%	freq	%	freq	%
Gender	Male	240	71.9	137	62.8	135	61.9
	Female	94	28.1	81	37.2	83	38.1
	Total	334	100.0				
Level	200	92	27.5				
	300	108	32.3				
	400	134	40.1				
	Total	334	100.0				

Source: Field survey (2019)

A total of 334 respondents (students) participated in the study. The results in Table 6 display that the majority (n = 134, 40.1%) of the respondents were final year students, followed by the third-year students (n = 108, 32.3%), and the second-year students (n = 92, 27.5%).

The results in Table 6 as well show that the majority (n = 240, 71.9%) of the respondents were male students while (n = 94, 28.1%) were female students. Again, the majority (n = 137, 62.8%) of graduates respondents were male while the minority (n = 81, 37.2%) were female and the majority (n = 135, 61.9%) of employers/supervisors who appraised their graduates were male

while the minority (n = 83, 38.1%) were female. In the Ghanaian context, the dominance of male students at educational institutions is not an unusual phenomenon. This is presumably due to the earlier emphasis placed on male child education as compared to female child education. It is thus shown that there are more male students graduating from such institutions holding different positions in the world of work than the female students. It can be then deduced that male students would highly influence the findings of this study.

### **Evaluation of the Context of B.Ed. (Accounting) Programme**

The CIPP model, as part of the study, requires evaluation of the programme's context. In accordance with this, the study sought to evaluate the context of the B.Ed. (Accounting) programme specifically the needs of the programme's students. This was the subject of Research Question 1 which was tabled as,

*To what extent does the Bachelor of Education (Accounting) programme meet the needs of the students?*

The data obtained in this direction were analysed, and the related results are shown in Table 7.

**Table 7: The Extent to which the Bachelor of Education (Accounting) programme meet the needs of the students**

Survey items	Mean	Std. Deviation
The courses offered in the Bachelor of Education (Accounting) meet the requirements of the International Federation of Accountants (IFAC).	3.04	.654
The courses offered meet the requirements of the Institute of Chartered Accountants-Ghana (ICAG).	3.16	.663
The objectives of the Bachelor of Education (Accounting) are aligned with the mission of the University.	3.29	.576
A set of written objectives for each course in the Bachelor of Education (Accounting) are provided to me.	3.04	.812

Table 7 (Continued)

The objectives of each course in the programme are clearly stated.	3.10	.665
The courses offered in the Bachelor of Education (Accounting) are in line with the goals and objectives of the programme as stated in the prospectus.	3.12	.613
The courses provide sufficient exposure of students to accounting software currently in use in Ghana (e.g. Tally Accounting, QuickBooks, FreshBooks, Microsoft Office, etc.).	1.83	.850
There is sufficient exposure of students to current accounting standards.	2.92	.765
Ethical issues in accounting as a course are clearly taught in the programme.	2.84	.758
Ethical issues are identified and highlighted in the other courses taught under the Bachelor of Education (Accounting) programme.	2.78	.711
The courses in the programme motivate me to do my best.	2.98	.733
The pedagogical skills used for the presentation of courses under the Bachelor of Education (Accounting) programme promote the development of communication skills.	2.92	.729
The programme promotes the development of communication skills through improved writing skills.	2.86	.670
The general education components of the programme are relevant to the academic growth of students.	3.14	.621
Means of means/ Average Standard Deviation	2.93	0.70

Source: Field survey (2019)

From the data presented in Table 7 on the contextual needs of Bachelor of Education Accounting programme's required by students, the majority ( $M = 3.29$ ,  $SD = 0.576$ ) of the respondents, agreed that the objectives of the Bachelor of Education Accounting are aligned with the mission of the University. This indicates that equal opportunities are given to the students to excel as professionals in the field as well as solving accounting challenges to meet the current market demands. The mission of the university is an equal opportunity university uniquely placed to provide quality education by delivery comprehensive, liberal and professional programmes that challenge learners to be creative, innovative and responsible citizens.

Furthermore, with a mean value of 3.16 and 3.04, the respondents confirmed that the accounting programme offered by University of Cape Coast is of international standard as it meets the requirements of the Institute of Chartered Accountants-Ghana (ICAG) and the International Federation of Accountants (IFAC) respectively. This suggests that the courses offered to the students in the programme are of standard and in fact, it can be deduced that they are being prepared for the international job market. The results also show that the B.Ed. (Accounting) programme does not only give the students theoretical knowledge but practical knowledge as well in order to meet the demand of the job market. This is probably why students of B.Ed. (Accounting) programme get exemptions for the courses they read at the university when they enrol on the ICAG programmes for the reason that the courses in the area are of the required standard and are being accredited by the National Accreditation Board, the statutory body that authorises institutions to run the tertiary programme. The Institute of Chartered Accountant Ghana (ICAG) provides professional skills to students in accounting as well as workers to practise accounting at a high level of professionalism in the country.

The results further indicate the extent to which the students are satisfied with the components of the programme. Thus, the majority ( $M = 3.14$ ,  $SD = 0.621$ ) of the respondents indicated that the general education components of the programme promote the academic growth of students.

Accounting works under principles that direct the preparation and disclosure of final accounts for all listed companies, corporate entities, banks, insurance companies, securities agents, pension funds and public utilities. Knowledge of these standards is important to ensure conventional ways to

prepare accounts, present, audit, recognise and measure financial assets and liabilities as well as compliance with the other International Financial Reporting Standards (IFRS) standards. The majority ( $M = 2.92, SD = .765$ ) of the students agreed that they are sufficiently being exposed to current accounting standards. This shows that there is a linkage between the B.Ed. (Accounting) programme and what is actually practised in the job market.

The practice of accounting does follow not only standards but also strict ethical principles that are being adopted. This is true for almost all professions. Students' knowledge of ethical standards in the practise of accounting is very much needed. The majority ( $M = 2.84, SD = .758$ ) of the students were of the opinion that the programme clearly teaches ethical issues in accounting as a course. Students also stated that in the other courses taught under the B.Ed. (Accounting) programme, ethical issues are recognised and highlighted ( $M = 2.78, SD = .711$ ). When ethical standards in accounting are a concern, students are not left in the vacuum but are being exposed to these ethical issues in order to prepare them for the global market place better.

Though the respondents agreed that there is sufficient exposure of students to current accounting standards, the course does not provide sufficient exposure of students to accounting software currently used in Ghana. Advances in technology have fundamentally changed several aspects of business, and accounting is no exception. Evolving accounting software has become necessary for accounting functions to become more efficient. Hence, it is important for those entering the accounting field to be aware of the accounting software evolution, as they may be asked to assist in research, analyse, and



implementation of various types of accounting-driven technology as part of their work.

However, the results from the data analysis show that the majority, ( $M = 1.83$ ,  $SD = .850$ ), of the respondents, disagreed with the fact that the course provides sufficient exposure of students to accounting software such as Tally accounting, QuickBooks, FreshBooks, Microsoft office, among others. This is in contrast to the finding of Asonitou (2015) which revealed that contemporary accounting education is structured to provide learners with the necessary information technology that will help students to utilise computers and computer resources such as software for the preparation financial information and reporting.

Under the B.Ed. (Accounting) programme, students are well motivated to put in their best attempts in order to succeed in the commercial world. The majority of the students, ( $M = 2.98$ ,  $SD = .733$ ), attested to this fate. This is for the reason that the corporate world is full of rivalry.

Practices continue to change, and new legislations or standards in the area of accounting continue to affect practice. This made it very necessary to challenge students from the tertiary level so that they can deal with pressing demands in the dynamic environment in which business organisations operate. With an average mean of 2.93, it was generally agreed that the context of the Bachelor of Education (Accounting) programme of the university meets the needs of students and has the necessary requirements for the students to excel in any competitive job environment. However, it is essential for more exposure to accounting software currently used in the country. This will help the student to be well equipped and have equal opportunity in the job market. As indicated

by Boulianne (2014), the best manner for students to acquire a solid knowledge of the accounting cycle is by completing cases using both manual and accounting software. This suggests that software can be effectively utilised and integrated into the classroom environment to improve knowledge acquisition of accounting information systems.

### **Assumptions of the Study**

Assumptions of parametric statistics were examined to ensure the appropriateness of using an independent-Sample t-test to compare the means of two independent groups to ascertain whether there is any statistically significant difference in the associated population. Again, Assumptions of parametric statistics were examined to ensure the soundness of using Analysis of Variance (ANOVA) to ascertain whether there are any statistically significant differences between the means of two or more independent groups. This is because almost all statistical tests lean upon certain assumptions about the variables utilized in the analysis. When these assumptions are not met, the outcome may not be trustworthy (Field, 2009). In this study, assumptions testing was conducted to check for anonymity on sample size, the variable type, variance, Normality (See Appendix I).

To test for any significant differences in the means for the needs of the programme students, independent samples t-test was conducted at a significance level of 0.05. A t-test analysis was considered appropriate given the approximately normal distribution of the data (Vickers, 2005; Hair, Black, Babin, Anderson & Tatham, 2006). Table 8 presents the results on the differences between the perception of male and female students towards the needs of the programme.

**Table 8: Differences Between the perception of male and female Students  
Towards the needs of the programme**

Variables	Gender	Mean	SD	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Context	Male	2.9488	.39032	1.359	332	.175	.06583	.04845
	Female	2.8830	.41766					

Source: Field survey (2019)

When compared the perception of male and female students with regard to their needs in the programme, the results from Table 8 show that there is no statistically significant difference between the male students ( $M = 2.9488$ ,  $SD = .39032$ ) and the female ( $M = 2.8830$ ,  $SD = .41766$ );  $t(332) = 1.359$ ,  $p > .05$ , (two-tailed). It can, therefore, be concluded that both gender groups have the same satisfaction towards what the B.Ed. (Accounting) programme offers in terms of the context. Overall, the message from students is that the focus of their programme was toward the attainment of their needs that were identified in the questionnaire.

To investigate if there is any statistically significant difference between the group's perception of the context rubric of the B.Ed. (Accounting) programme, ANOVA was performed. Table 9 presents the results on the differences between the group's perception towards the needs of the programme (Context of the programme).

**Table 9: ANOVA Test for the Context of B.Ed. (Accounting) programme**

	Sum of		Mean		
	Squares	df	Square	F	Sig.
Between Groups	.087	2	.044	.274	.761
Within Groups	52.840	331	.160		
Total	52.928	333			

Source: Field survey (2019)

The test for homogeneity assumption was met [ $F(2, 331) = 1.468, p = .232$ ]. As shown in Table 9, a one-way between-groups analysis of variance was conducted to explore the difference of students' academic levels on the context of the programme. There was no statistically significant difference at the  $p > .05$  level in the context of the programme for the three-level groups [ $F(2, 331) = .274, p = .761$ ]. It is, therefore, concluded that B.Ed. (Accounting) students' perceptions about the context of the programme are independent of their levels.

### **Thematic Analysis of Qualitative Interview Data**

#### **Introduction**

The information obtained from the interview is presented below. This section provides the experiences of some respondents used for the survey. The interview results aimed at presenting the voice of the participants in the study, to add strength to the quantitative data, and to ensure a thorough exploration of the phenomenon of teaching/learning of the B.Ed. (Accounting) programme at the University of Cape Coast. Three (3) B.Ed. (Accounting) graduates, four current students and three employers of the programme's graduates participated in the interview. In the process of presentation, the stories of the participants are interspersed with essential quotations to expound their personal views to the

extent as their behaviour is concerned. The data sought not only to explore and explain the qualitative findings but added depth and richness to the study. It is worthy of note that only vital responses are provided for the analysis. All names provided in the analysis are participants' pseudonyms and not their real names.

The data had been analysed based on themes (thematic analysis). The analysis was based on four main themes. What characterises the data is the widespread agreement of the respondents on the issues. There was absolute unanimity in the responses to several of the questions or items, and this degree of unanimity gave much power to the results.

### **Theme 1: Context Evaluation of the B.Ed. (Accounting) Programme**

This part of the interview sought to identify the needs of Bachelor of Education (Accounting) programme's students and graduates. Below are results obtained from the interview:

Pat, a level 300 student, when asked if he was satisfied with the programme meeting his needs, he indicated the following:

*“Yes, I am satisfied with the programme because it meets the requirements of the ICAG and other accountancy bodies outside Ghana. I have learnt that I would be granted several exemptions from the ICAG and ACCA's level 1 and part of level 2 courses since those courses are being treated as part of the modules of the programme.”*

He further added that:

*“if you look at the international accounting standards, you can see it is the same thing we are treating here. We are even introduced to the recently revised ones, and this, I think the lecturers are doing well”* (Pat, Interview data, 2019).

However, Pat's experience has not only been what he wanted. There are parts of the programme he would want to see them changed, if possible. When he said:

*“Little emphasis is placed on the software used in accounting, and this will affect how we will perform when working after we graduate”* (Pat, Interview data, 2019).

Herty, a young lady who has read the programme for two semesters, when asked of the needs of the programme's students, narrated her observation as follows;

*“Well, I think the content is too much. Can you imagine we treated about nine topics in principles of accounting alone? Introduction to business has not come ooh, EDF, sign language, and the others. For me, it is too much, and they have to do something about it. I am not satisfied with the fact that IT education has not been intensive. “It has always been paper-and-pen work every day....”. That notwithstanding, I am more than pleased with the fact that objectives are clearly stated and that right from the onset, one knows what to study, but the content is too packed”* (Herty, Interview data, 2019).

Jane, a port accountant, described the context of the B.Ed. (Accounting) programme as one having the general education components being relevant to the academic growth of students. To her, the programme provides meaningful objectives which are aligned with the mission of the University as a whole. She continued by saying this:

*“.....not only so”, she added, “it is also structured in a way that it meets the requirement of the ICAG, but I am not satisfied with the fact*



*that the programme fails to provide its students with the sufficient exposure to the accounting software currently in use in the country and elsewhere” (Jane, Interview data, 2019).*

In the same regard, another graduate from a different circuit was of this view:

Bob, an administrator, among other things, made the following assertions about the context of the programme; Unlike Jane, Bob would mainly talk about the objectives of the programme.

*“The objectives for each course in the programme were clearly stated and made known to students, which benefited me so well. ....the courses offered in the programme are in line with the goals and objectives of the programme as stated in the school’s documents, including the prospectus” (Bob, Interview data, 2019).*

However, like Jane this time around, Bob also expresses dissatisfaction

*“..... the programme failed to equip students with the requisite IT skills for the world of work. I later had to enrol on IT courses after school to equip myself with some basic IT skills that will benefit him in the field of work, and I think it is serving that purpose now” (Bob, Interview data, 2019).*

Bob concluded by adding that:

*“Yes, the programme promotes little development of communication skills through improved writing skills. We students in the programme are not taught how to improve our writing skills. I always try to read more books, especially novels, to improve my writing skills” (Bob, Interview data, 2019).*

As a graduate of the programme and currently serving as a teacher, Sumi would generally speak of methodology and the fact that the programme fits into the high school curriculum. According to him,

*“Yes, sir, we were provided with sufficient exposure to current accounting standards as well as needing ethical issues in the accountancy field”. “...I perfectly like the pedagogical skills used for the presentation of courses under the programme which promoted the development of communication skills and it has benefited me in my teaching today” (Sumi, Interview data, 2019).*

The findings confirmed the findings of earlier studies that were conducted. For instance, the findings in the area of the context evaluation are in line with Omotunde’s (2015) finding that Babcock University programme was still in conformism with the programme’s established values and objective. Additionally, Omane-Adjekum (2016) found out the Bachelor of Education (Accounting) programme at the University of Cape Coast is satisfactory to the context rubric of the CIPP evaluation model. Similarly, the study corroborated the findings of Yeboah (2011), that majority of students agreed that the course positively develops their attitudes towards the management profession and equips them with knowledge and skills to deal with problems in the society in which they are going to work. Again, most of the students said that the course produces capable students who are able to manage or control scarce societal resources. In support, Obate-Yap and Reston (n.d) found in their study that the programme was relevant to the present career of the alumni; highly relevant to the alumni working in the manufacturing industry, teaching, and enrolled in graduate programmes and moderately important to the majority who worked in

Business Process Outsourcing (BPO) industry, the software industry and the retail enterprise.

Additionally, the findings agree with the findings of Tunç (2010), that the programme at Ankara University preparatory school, to some extent, served its purpose. The findings in this area are also in consonance with the findings of Neyazi et al. (2016) that the goals, management and organisation of the undergraduate programme evaluated had a desirable situation at Tehran University of Medical Sciences (TUMS).

The findings, however, contradicted the findings of earlier studies. For instance, the study contradicts the findings of King (2008) that the principal and few teachers felt the programme had been forced upon them. As a consequence, some of the teachers may not have approved the programme because they were not given any option in the selection of the character education programme. Again, the findings are inconsistent with the findings of Birjandi and Nosratinia (2009) that most students do not have sufficient and accurate information about the content of the programme. In addition, the findings dispute the findings of Hanchell's (2014) that there is a lack of familiarity with the mission statement on behalf of the student body. The findings further rebutted that of Akpur et al. (2016) as they found that the students were not satisfied with the development of their language skills together with the teachers. The students also had concerns about balancing of skills in the curriculum.

In comparison with the students' responses, the teachers were unhappy with the difficulty level in terms of duration. The contradiction extends to the findings of Bazrafshan et al. (2015) that in terms of programme goals and objectives the quality of the Health Services Management (HSM) programme

at Kerman University of Medical Sciences had not been clearly defined. This suggested that the respondents were unhappy with the goals and objectives of the HSM programme. Lastly, the study refuted the findings of Karataş and Fer (2009) that the difficulty level of the curriculum was not convenient for the students.

### Evaluation of the Input of B.Ed. (Accounting) Programme

The CIPP model, as part of the study, requires an evaluation of the programme's input. Therefore, the study sought to evaluate the input of the B.Ed. (Accounting) programme. This was the focus of Research Question 2 which was tabled as,

*How do the human and material resources meet the needs of students and the programme?*

The data collected in this path were analysed and the results shown in Table 10.

**Table 10: The Human and Material Resources Meeting the Needs of Students and the Programme**

Survey items	Mean	Std. Deviation
Books relevant to courses are available at the library for my use.	2.54	.882
The relevant course books at the library are current/up-to-date.	2.06	.856
Current professional journals in accounting are available at the library.	2.28	.785
There is online access to journals and books at the library.	2.50	.855
Teaching materials are available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, etc.).	2.67	.844
The quality of the teaching materials is of a high standard.	2.63	.794
The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).	2.09	.903
There are sufficient materials for instruction (i.e. Audio and visual materials).	2.41	.799

Table 10 (Continued)

The computer lab assistants are helpful.	2.22	.901
The computer lab assistants are pleasant.	2.29	.876
The library personnel are helpful.	2.51	.789
The library personnel are pleasant.	2.54	.785
The programme office staff are pleasant to students.	2.66	.725
The programme administrative staff demonstrate concern for the academic well-being of students.	2.71	.784
The programme staff are helpful to students.	2.77	.721
The lecturers in the programme have adequate knowledge of the subject matter they teach.	3.19	.635
The lecturers in the programme are adequate.	2.64	.922
The lecturers in the programme are readily available to the teaching and learning process.	2.93	.772
The teaching and learning facilities have technologies that exceed what students will find in the workplace.	2.10	.878
The teaching and learning facilities in the classrooms are up-to-date.	2.26	.864
The library reading area is adequate.	2.65	.842
The library operating hours are appropriate.	2.90	.772
The library resources can be accessed on-line.	2.55	.850
The library has up-to-date journals in my course area.	2.22	.791
There are relevant books in the reference section of the library.	2.53	.804
There is internet access to library resources and materials from other parts of campus.	2.55	.854
The computers in the library are adequate for student research.	2.09	.871
The computer laboratory has up-to-date computers.	2.30	.908
The computers are readily available for student use.	2.26	.921
The teaching and learning facilities had technologies comparable to what students were likely to find in the workplace.	2.21	.869
The learning environment was kept clean.	2.90	.766
Means of Means/Average Standard Deviation	2.489	0.826

Source: Field survey (2019)

The findings from Table 10 generally show that the respondents are displeased with the availability, adequacy and relevance of the material resources they have access to. However, having recorded the highest mean (3.19) and the least standard deviation (0.635) among the items, the respondents attested to the fact that the lecturers in the programme have adequate knowledge of the subject matter they teach. Still, on human resource, the respondents

indicated that not only do the lecturers possess the requisite content knowledge, but also are adequate in number ( $M = 2.64$ ,  $SD = .922$ ) and are readily available to facilitate teaching and learning ( $M = 2.93$ ,  $SD = .772$ ). Further, the majority ( $M = 2.77$ ,  $SD = .721$ ) of students agreed that the programme staff are very helpful to them.

On material resources (books, libraries, computers, among others.) the respondents were neutral with the availability and access to online journals and books at the library while the majority ( $M = 2.41$ ,  $SD = .799$ ) disagreed that there are sufficient audio and visual materials for instruction. Again, the majority ( $M = 2.06$ ,  $SD = .856$ ) of the respondents disagreed that the relevant course books at the library are current/up-to-date. By implication, students would not be able to align themselves with current knowledge, issues and facts surrounding the accounting programme and the corporate world as a whole. It is held that before a library could be adjudged to be effective, it must be meeting the information, research, recreational and educational needs of the users. However, it could be observed from the outcome of the mean results that the effectiveness of the institution's library is low, especially to accounting students. This is because inaccurate, questionable, or out-of-date sources can undermine the students' effort and authority in studying accounting as a course at the university. This is not strange in view of the fact that it is believed that, library effectiveness measures are concerned with determining how well the library meets the needs of its users, relative to the library's goals and objectives (Nwalo, 2001).

Access to current accounting professional journals becomes necessary if students are to be in touch with the programme's current knowledge.



Interestingly, the majority of the students ( $M = 2.28$ ,  $SD = .785$ ) were of the opinion that current accounting professional journals are not available in the library. This is going to hold back students' learning as access to valuable journals in the field of accounting is difficult to access in the library. According to the respondents, the few journals available in the library were not up-to-date ( $M = 2.22$ ,  $SD = .791$ ). Online resources would be the last resort for accessing journals for learning. Students were neutral in indicating uncertainty with regard to them obtaining online access to journals and books at the library ( $M = 2.50$ ,  $SD = .855$ ). These findings could suggest that the library has stocks of resources for students online rather than in print. Many educational institutions operate technologically and by electronic means which is a good indication for teaching and learning in this 21st-century. This claim is supported by the fact that one can access most of the library resources online ( $M = 2.55$ ,  $SD = .850$ ).

From the above data analysis, it could be seen that the respondents agreed that the library personnel are helpful ( $M = 2.51$ ,  $SD = .789$ ) and pleasant ( $M = 2.54$ ,  $SD = .785$ ). Students point out, once again, that the library reading area is suitable for learning ( $M = 2.65$ ,  $SD = .842$ ). Usually, learning is enhanced when the students feel at ease. Adequacy of library space can motivate students to regularly use the library as far as their learning is concerned. Students also consented to the appropriate library operating hours ( $M = 2.90$ ,  $SD = .772$ ). By implication, students get more time and comfort to study at the library.

The majority of the respondents ( $M = 2.67$ ,  $SD = .844$ ) accepted again that teaching and learning resources are available for instruction in sufficient quantities. Teaching and learning materials appear to play an important role in teaching as they help to facilitate teaching and learning. If suitable materials are

used for teaching and learning, students are able to understand lessons with ease. In addition to the above findings, the students were of the view that these teaching materials were of a high standard ( $M = 2.63$ ,  $SD = .794$ ). This is good as it will affect teaching and learning positively. The only concern is that these teaching and learning facilities do not relate to what students come across in the workplaces ( $M = 2.21$ ,  $SD = .869$ ) or exceed what students will find in the workplaces ( $M = 2.10$ ,  $SD = .878$ ). This earlier finding is confirmed by the fact that the facilities for teaching and learning in the lecture rooms are not up-to-date ( $M = 2.26$ ,  $SD = .864$ ).

Apart from the use of teaching and learning resources in the classroom, the kind of lecture theatre will provide some ease for students' learning. Students, nevertheless, indicated that the lecture theatre does not support teaching. They claimed that the size of the class is so huge and the seats, to a certain extent, are uncomfortable ( $M = 2.09$ ,  $SD = .903$ ). Accounting as a course is filled with computations and students require sufficient space to feel relaxed, secured and fully participate in the lessons. A large class is likely to put a lot of stress on students who sit at the back of the class. Within the western world, it is believed that lecture theatres are often seen to have fewer students that make teaching and learning effectively. Even if the student population is large, it is necessary to break students into smaller classes to be handled by different demonstrators and instructors who are very competent and adequately prepared to teach. The smooth spread of infectious diseases should carry signals to authorities to adopt a small and manageable class. In place of quantity or mass production of graduates without the requisite skills, quality education should be pursued.

The mean of means (2.489) and average standard deviation (0.826) suggest that respondents generally disagreed that human and material resources meet the needs of students and the accounting programme as a whole.

To test for any statistically significant differences in the means of how human and material resources meet the needs of students and the programme, an independent samples t-test was conducted at a significance level of 0.05. Table 11 presents the results on the differences between the perception of male and female students on how the human and material resources meet the needs of students and the programme.

**Table 11: Differences Between the Perception of Male and Female Students on How the Human, as well as Material Resources, Meet the Needs of Students and the Programme**

Variables	Gender	Mean	SD	t	df	Sig. (2-tailed)	Mean Diff	Std. Error Diff
Input	male	2.5079	.53786	1.249	212.446	.213	.07004	.05610
	female	2.4379	.42723					

Source: Field survey (2019)

An independent-samples t-test was carried out to compare the input variable of the programme for male and female students. The results show that there was no statistically significant difference in scores for males ( $M = 2.5079$ ,  $SD = .53786$ ) and females ( $M = 2.4379$ ,  $SD = .42723$ );  $t(212.446) = 1.249$ ,  $p > .05$ , (two-tailed). The results in Table 11 suggest that both gender groups express the same dissatisfaction towards the inability of the human and material resources in meeting their needs and that of the programme. Specifically, the

results suggest that the input dimension of the programme does not meet the needs of the students and the programme in general.

To test for any significant differences between the group’s perception of how human and material resources serve the needs of students and the programme, a one-way between-groups analysis of variance was conducted at a significance level of 0.05. The result is summarised in Table 12.

**Table 12: ANOVA Test for the Input of the B.Ed. (Accounting) programme**

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	5.063	2	2.532	10.296	.000
Within Groups	81.385	331	.246		
Total	86.448	333			

Source: Field survey (2019)

The test for homogeneity assumption was met [ $F(2, 331) = 1.577, p = .208$ ]. As shown in Table 12, a one-way between-groups analysis of variance was carried out to investigate whether students’ academic levels were dependent on the human and material resources (input component) of the B.Ed. (Accounting) programme. There was a statistically significant difference at the  $p < .05$  level in the input component of the programme for the groups [ $F(2, 331) = 10.296, p = .000$ ]. The results implied that the human and material resources need of students and students’ academic levels significantly impact the programme. Students views on how the human and material resources meeting

the needs of students and the programme are therefore not independent of their academic levels.

Further investigations were carried out to determine which groups in the sample differ in their responses since the ANOVA results showed a statistically significant difference. Table 13 presents the results on the differences in means among the groups.

**Table 13: Tukey HSD Comparison for the input dimension of the B.Ed.**

(Accounting) programme						
		Mean	95% Confidence Interval			
(I) Level	(J) Level	Difference (I-J)	Std. Error	Sig.	Lower Bound	Upper Bound
200	300	.31918*	.07035	.000	.1536	.4848
	400	.16715*	.06714	.035	.0091	.3252
300	200	-.31918*	.07035	.000	-.4848	-.1536
	400	-.15203*	.06412	.048	-.3030	-.0011
400	200	-.16715*	.06714	.035	-.3252	-.0091
	300	.15203*	.06412	.048	.0011	.3030

\*. The mean difference is significant at the 0.05 level.

Source: Field survey (2019)

In order to explore the mean differences among the dimensions, Tukey HSD multiple comparisons were used to examine the mean differences among the groups. The results revealed that students in Level 200 obtained significantly higher mean value ( $M = 2.6585$ ) than Level 400 ( $M = 2.4913$ ) and Level 300 ( $M = 2.3393$ ) for the input component of the programme. That is, Level 200

students perceived themselves more knowledgeable on the issue compared to level 400 and Level 300 students.

## **Theme 2: Input Evaluation of the B.Ed. (Accounting) Programme**

This part of the interview aimed to determine whether the human and material resources within the programme meet the needs of students. It was evident during the interaction section that most of the respondents expressed little satisfaction towards the human and material resources used in the programme to meet their needs. The results obtained from the interview on the input rubric of the programme are presented below:

Having read the programme for three years on, Brents had more than enough to say about resources (human and material) that are available and employed to aid their needs. According to him:

*“Sir, for the libraries they are there. And the books too. However, the problem is, the books are all old. So, it becomes difficult for one to know current issues if you only resort to the books in the library.” Another concern I have is that there are also insufficient spaces in some lecture theatres when we go for lectures, it is like first come, first serve. If you do not go early, you may not get a seat to sit on. And the thing is, we do not even know the criteria they use for allocating the lecture theatres. Cause I think with our numbers, we should be given a larger lecture theatre, but...”* (Brents, Interview data, 2019).

It seemed Brents had only been lamenting about issues he has not been cool with. I, therefore, had to ask him whether he has been satisfied with, at least, one thing or act since he started reading the programme, and he confessed that:



*“Yes, the lecturers. The way they relate with us is very cool, and I am ok with that”* (Brents, Interview data, 2019).

Like Brents, Herty had witnessed the crowdedness of some lecture theatres and was not okay with the situation as well. She lamented:

*“Something needs to be done about that. We know that the lecture theatres are not enough, but at least, they can fix our lectures in those theatres that can accommodate us”* (Herty, Interview data, 2019).

On human resources, Herty seemed, however indifferent. Perhaps, it is because she had not been in the school for long and as such has not gotten the opportunity to interact with the staff or she just did not care. However, she passed comment on teaching materials. According to her,

*“teaching materials such as textbooks, handouts, among others, are available and in sufficient quantities for instruction”* (Herty, Interview data, 2019).

Mark, a level 200 student reading the programme, expressed his satisfaction with both the teaching and non-teaching staff. As said by him,

*“The staff, I mean both lecturers and non-lecturers demonstrate care and concern for our wellbeing. Moreover, the lecturers are also very patient and knowledgeable in their various fields of discipline. And this has helped some of us really well”* (Mark, Interview data, 2019).

Like his colleagues, Mark would pass the same comment on the lecture theatres. However, in addition to that, he expressed concern about the point that:

*“There is limited internet access to library resources and materials and also the inadequacy of computers for their daily use”* (Mark, Interview data, 2019).

Assessing the human and material resources employed to meet the needs of the students of the programme, Sumi, a teacher, described the hell he met while reading the programme.

*“There were no current books in the library. All old-old stuff which was becoming less and less relevant with the passing of each day, there was even limited and restricted access to online journals. However, I was nonetheless pleased with the professionalism of the lecturers in the programme, and even though the materials were not so sufficient, the lecturers made up for that gap. They had adequate knowledge and control over the subject matter and were always available to deliver”*  
(Sumi, Interview data, 2019).

Jane, a young accountant, described his experience as follows:

*“Sir, hmmm mese the lecture theatres were always overcrowded. Sometimes some of us had to stand, and I doubt if the situation has now improved. These teaching and learning facilities did not even have the technologies comparable to what students will find in the workplace”*  
(Jane, Interview data, 2019).

Nevertheless, like Sumi, Jane expressed his pride in the lecturers who run the programme. In her words,

*“They were so selfless that they had to suffer with us in the situation”*  
(Jane, Interview data, 2019).

Jane’s experience seemed slightly different from those of her colleagues. According to her, although most of the materials were not up to date as claimed by the others, they were sufficient and manageable for instruction. She said:

*“The teaching and learning materials were available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, among others) and had a high standard quality. Also, I will not only praise the lecturers of the department alone but the administrators and other staff as well. These people demonstrated concern for the academic well-being of students and were very helpful to me, and I am sure to the entire class as well”* (Jane, Interview data, 2019).

The findings in this study do not support the finding of Omotunde (2015). Omotunde (2015) pointed out that the university has measured up to the standard and has provided the physical infrastructure that can help push the mission of the university. The research also suggested that the university has the state-of-the-art teaching technology (electronic starboard for teaching, engaging in video-conferencing and online lessons) that can meet up with its other counterpart worldwide, and the university has invested heavily in providing infrastructures that can support effective learning in the university. An interview conducted among students in the study revealed that the majority of them, 31 (62%), agreed that Babcock University had invested a lot in providing infrastructures that enable effective studying. The interview showed that the library has an enviable collection of current books and journals; it has no less than five library service centres with all the “reference” materials and periodicals in all areas housed in the central library.

The contradiction in the findings extends to Azhar’s (2015) findings, which show that the input factor of the programme under evaluation was of higher quality and the findings of Bazrafshan et al. (2015) that the majority of the respondents (n = 48) reported that the classrooms were well equipped and

that the learning resources were well prepared (n = 41). Neyazi et al. (2016) finding also contradicts the findings of this study when they reported that sixty per cent (60%) of library staff believed that human resource is in a desirable condition and 52.5 per cent of faculty members detailed that students are in a relatively desirable state when it comes to the input factor of the undergraduate programme they evaluated.

Finally, the findings disagreed with Lorenzo and Lorenzo (2013), whose study discovered that schools project in Tarlac, Philippines, had a very satisfactory performance with regard to project administration. They have done well in administering the project and other associated activities. The TCA, as co-administrator with its team of professionals, performed well at the public high school level in executing the project. The study revealed once more that the components of the iSchools project are very satisfactory. The components of the iSchools project were acceptable to the beneficiary public high schools; the training activities are well implemented, and the supports from local educational stakeholders are gotten.

The findings confirm the findings of Akpur et al. (2016), who discovered that the items regarding audio-visual materials of the curriculum were ranked the lowest. Omane-Adjekum (2016) finding also concurs with this finding when he reported that the input factor of the B.Ed. (Accounting) programme was not satisfactory. To Omane-Adjekum's study, this is a possible signal that when it comes to the perceptions of the students on the adequacy of the resources favourably disposed towards the programme, the students did not entirely concur that they were adequate. The quality and adequacy of teaching materials were poor (inadequate). Some of the lecture theatres were very warm

and unclear. In support, Neyazi et al. (2016) found that fifty per cent (50%) of department heads, 40 per cent of library staff, and 75.4 per cent of faculty members reported that research and educational spaces and equipment/facilities and spaces are in undesirable or unacceptable condition.

Again, the findings are consistent with the findings of Ansong (2011) that resources available for the programme were insufficient and ineffective. In addition, the findings corroborated the findings of Karataş and Fer (2009) that the teachers do not believe in a sufficient contribution of audio-visual materials to the improvement of the students and the curriculum. Their result shows that audio-visual materials may not have been used efficiently during the curriculum or may not have positive effects on the objectives of the curriculum. It was suggested that the audio-visual materials of the curriculum should be varied and used to complement instructional methods. Authority needs to reengineer the inputs required to teach and learn B.Ed. (Accounting) programme. Those needing to be updated should be updated, and those needing to be modified should be modified to make sure that quality inputs are available for students' transformation.

### **Evaluation of the Process of B.Ed. (Accounting) Programme**

Within the confines of the study, the CIPP model requires that the process element of the programme of evaluation be evaluated. Following this, the study sought to evaluate the process of B.Ed. (Accounting) programme. This was the quest of Research Question 3, which was posed as:

*To what extent are the programme components planned, implemented?*

The data collected in this way were analysed and the results reported in Table 14.

**Table 14: Extent of programme components planned and implemented**

Survey items	Mean	Std. Deviation
The programme promotes the development of communication skills through presentations.	2.99	.620
The programme promotes the development of communication skills (in students) through improved writing skills.	2.87	.651
The courses in the programme use up-to-date technologies in the field.	2.39	.819
I am sufficiently exposed to accounting software currently in use in Ghana (e.g. Tally Accounting, QuickBooks, FreshBooks, Microsoft Office, etc.).	1.90	.895
I am sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).	2.81	.815
The work experience component of the programme provided me with sufficient exposure to the world of work.	2.55	.795
The quality of instruction is adequate to enable me to progress through the curriculum.	2.83	.684
The lecturers in the programme have adequate on-the-field professional experience.	3.01	.673
The lecturers in the programme promote the development of higher-order thinking skills in their teaching.	2.99	.646
The lecturers in the programme facilitate cooperative learning in the classroom.	3.06	.634
The lecturers in the programme use a variety of teaching methods to facilitate student learning.	2.93	.711
The lecturers in the programme are abreast with current trends in the field.	3.04	.675
The teaching of the various courses is in line with the objectives of these courses.	3.06	.619
The lecturers in the programme are willing to offer extra help to facilitate my learning.	2.89	.725
The lecturers in the programme encourage the free expressions of opinions in class.	3.15	.595
The lecturers in the programme employ the use of information technology in their teaching.	2.62	.799
Students continually evaluate lecturers' teaching.	3.00	.700
The results of student evaluation of lecturers are used to improve student learning.	2.61	.844



Table 14 (Continued)

The grading/assessment standards are clearly communicated at the beginning of the course.	3.13	.701
Where possible, assignments are graded according to well-defined rubrics.	3.01	.676
The lecturers regularly discuss assessment procedures with students.	2.99	.735
The lecturers use a wide variety of classroom assessment techniques to improve student learning.	3.01	.648
I am given immediate feedback following assignments.	2.78	.751
Assessments are used by the programme lecturers to help me learn better.	2.91	.700
The assignments reflect the material covered during instruction.	2.96	.675
Progress in my courses is continuously monitored.	2.78	.791
My assignments are fairly graded.	2.94	.689
I am satisfied with the programme assessment/ grading methods.	2.84	.835
Means of Means/Average Standard Deviation	2.859	0.7179

Source: Field survey (2019)

The teaching and learning that is carried out within the B.Ed. (Accounting) programme reveals how acceptable students will perceive the programme to be. From Table 14, the respondents generally agreed that the programme is well planned and implemented primarily with the freedom of expression by the students in sharing their views in class ( $M = 3.15$ ,  $SD = .595$ ). From the results, it could be noted that the approach used by the lecturers in teaching the accounting courses enables evaluation, results-based, continuous quality improvement and programme effectiveness. However, the respondents indicated that though the lecturers in the programme employ the use of information technology in their teaching ( $M = 2.62$ ,  $SD = .799$ ), their exposure as students to technology and up-to-date accounting software is very minimal. They, therefore, disagreed that the courses in the programme use up-to-date technologies in the field ( $M = 2.39$ ,  $SD = .819$ ).

Again, a critical analysis of the survey items indicates that the majority ( $M = 2.99$ ,  $SD = .620$ ) of respondents attest to the fact that the programme enhances and promotes the development of communication skills through presentations and improved writing skills ( $M = 2.87$ ,  $SD = .651$ ). The results further indicate that students are sufficiently exposed to current accounting standards (i.e. International Education Standards of the International Federation of Accountants (IFAC), as well as the standards of the Institute of Chartered Accountants-Ghana (ICAG) ( $M = 2.81$ ,  $SD = .815$ ). The majority ( $M = 2.55$ ,  $SD = .795$ ) of the students agreed to the statement that the work experience component of the programme provided them with sufficient exposure to the world of work.

However, the respondents were greatly displeased with the fact that the programme has failed to provide them with the computer skills to use the accounting software currently used in the country. Thus, the majority ( $M = 1.90$ ,  $SD = 0.895$ ) of the students disagreed to the survey item, 'I am sufficiently exposed to accounting software currently in use in Ghana (e.g. Tally Accounting, QuickBooks, FreshBooks, Microsoft Office, among others)'. The students reiterated their earlier assertion that the lecturers in the programme have adequate knowledge and are readily available to see to their academic development. Thus, with means above 2.5 in each case, the students made the following assertions about their lecturers, the lecturers in the programme have adequate on-the-field professional experience ( $M = 3.01$ ,  $SD = .673$ ); the lecturers in the programme use a variety of teaching methods to facilitate student learning ( $M = 2.93$ ,  $SD = .711$ ); the lecturers in the programme are abreast with current trends in the field ( $M = 3.04$ ,  $SD = .675$ ).

The majority ( $M = 2.83$ ,  $SD = .684$ ) of the students affirmed that the lecturers give adequate instruction to enable them to progress smoothly through the curriculum and to develop adequate professional field experience. The goal of learning is a worthwhile change in learners which is made possible by excellent and adequate instruction. Therefore, students are likely to be enthusiastic about the sort of guidance they receive. Instructions given are not only limited to acquiring knowledge of lower-order but also to acquiring knowledge of high order. Students expressed this point by suggesting that lecturers in teaching the courses in the B.Ed. (Accounting) programme encourage the development of higher-order thinking skills ( $M = 2.99$ ,  $SD = .646$ ). There are numerous problems facing business organisations, and they come in a complex nature that needs critical minds to be able to cope with such issues. It is, therefore, of utmost relevance if lecturers help students operate in this level of knowledge. Collective problem solving is most often seen as a critical requirement in most business organisations. Consequently, it is claimed that any tertiary education which does not promote collaborative work or learning is sterile.

Contrariwise, it is great to figure out that lecturers in the B.Ed. (Accounting) programme promote cooperative learning in the classroom ( $M = 3.06$ ,  $SD = .634$ ). To a large extent, this will develop the social problem-solving skills of students, their ability to work in groups, and they will have a great sense of accomplishment when they achieve a goal that they could not have accomplished had they worked by themselves. Teamwork also produces results which allow better use of resources and generate richer concepts. There is greater productivity as teams integrate individuals' efforts, they can do more

than an individual working alone and include more insightful thoughts from classmates, each individual who works on an issue or collection of tasks can bring onboard variety of information and expertise to bear, resulting in solutions and approaches that an individual would not have found working alone.

The majority of the students ( $M = 3.13$ ,  $SD = .701$ ) have claimed that assessment criteria are clearly communicated to them at the very outset of each course in the B.Ed. (Accounting) programme. This is anticipated to provide the students with clear directions in their learning. Motivated learning is likely to lead to expected results and relieve learners from wasting their time. They further stated that not only are they familiar with the standards established but also are given appropriate assignments and graded according to straightforward rubrics ( $M = 3.01$ ,  $SD = .676$ ) and that the assignments represent the content covered during instruction ( $M = 2.96$ ,  $SD = .675$ ). Depending on how well assessment procedures are performed, students motivation is likely to be improved on the programme and that would help to reduce the doubts students have concerning the programme. They further indicated in solidifying the students' stands that lecturers use a variety of classroom assessment techniques to assess them ( $M = 3.01$ ,  $SD = .648$ ). This clearly communicates that the lecturers employ authentic assessment. Authentic assessment is a method of evaluation that involves multiple types of performance measurement that reflects students' learning, accomplishment, motivation and attitudes of students on specific activities related to teaching. Students also indicated that the assignments given to them by the lecturers are fairly graded ( $M = 2.94$ ,  $SD = .689$ ).

The majority of the students ( $M = 2.78$ ,  $SD = .751$ ) confirmed that they receive immediate feedback after assignments. Immediate feedback is intended to help students take urgent corrective action where necessary in their learning before proceeding with their learning. These feedbacks are intended to keep students right on track and motivate them on their task. It seems to convey to students serious business. By doing so, students can learn better ( $M = 2.91$ ,  $SD = .700$ ). Students reaffirmed that the department continually monitors progress in their courses ( $M = 2.78$ ,  $SD = .791$ ). This shows that the department does not take students' learning on the programme to chance. The department has sought to produce the finest graduates for the corporate world by implication. As a result of this, students showed great satisfaction for the B.Ed. (Accounting) programme ( $M = 2.84$ ,  $SD = .835$ ).

The mean of means (2.859) and the average standard deviation (0.7179) indicate a general satisfaction of the B.Ed. (Accounting) programme components being implemented as originally planned.

To investigate for any significant differences in the means of the extent to which the programme components planned, implemented, independent samples t-test was conducted at a significance level of 0.05. Table 15 presents the results on the differences between the perception of male and female students on the extent to which the programme components planned, are implemented.

**Table 15: Differences Between the Perception of Male and Female Students on the Extent to which the Programme Components Planned, are Implemented**

Variables	Gender	Mean	SD	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Process	male	2.8624	.43356	.260	332	.795	.01357	.05228
	female	2.8488	.41937					

Source: Field survey (2019)

An independent-samples t-test was carried out to compare the process component of the programme for male and female students. There was no statistically significant difference in scores for males ( $M = 2.8624, SD = .43356$ ) and females ( $M = 2.8488, SD = .41937$ );  $t(332) = .260, p < .05$ , (two-tailed). These results in Table 15 suggest that the programme components planned are actually what is implemented in the programme. Specifically, the results suggest that the students in the programme are satisfied to the extent which the programme components planned are implemented. It can, therefore, be concluded that both gender groups have the same satisfaction towards the implementation of the B.Ed. (Accounting) programme.

To explore for any statistically significant differences between the groups' perception of the extent to which the programme components are implemented as planned, a one-way between-groups ANOVA was conducted at a significance level of 0.05. The result is summarised in Table 16.



**Table 16: ANOVA Test for Process (implementation) of the B.Ed. (Accounting) programme**

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.585	2	.292	1.594	.205
Within Groups	60.709	331	.183		
Total	61.294	333			

Source: Field survey (2019)

The test for homogeneity assumption was met [ $F(2, 331) = 2.083, p = .126$ ]. From Table 16, the results show that there is no statistically significant difference between the academic level of B.Ed. (Accounting) students and the process (implementation) component of the B.Ed. (Accounting) programme [ $F(2, 331) = 1.594, p = .205$ ]. This means that no significant differences were found among the groups on the implementation of the programme.

### **Theme 3: Process Evaluation of the B.Ed. (Accounting) Programme**

This part of the interview sought to determine the extent to which the programme components are planned and implemented. The results obtained from the interview are presented below.

*“Assessments were mostly graded fairly, and the results delivered on time. Discussions of the quizzes and assignments were also made. At the beginning of the semester, assessment procedures and standards would be made known as part of the course outline. So, from the onset, you*

*know what you have to study and how to study it too. Moreover, I think all these things were very good” (Sumi, Interview data, 2019).*

These were the words of Sumi when he was asked his evaluation of the way the programme was implemented.

These were the words of Brents when asked if he is sufficiently exposed to current accounting standards; he indicated that:

*“I learnt that we have not been doing enough compared with our brothers in the school of business. But when I checked from current journals, I realised that at least we have been exposed to all that we need to know as undergraduates. I am sure we are well abreast with current accounting standards and policies” (Brents, Interview data, 2019).*

On assessment, Brents put his words as follows:

*“For our quizzes and assignments, after marking, they bring them to us for discussions and corrections. It is the exams that we do not get the opportunity to see our scripts, and because of that, sometimes people complain that they may have been cheated, which may be true or not so. So, it would have been better if we can see our exams papers too. But in all, I am cool with it so far” (Brents, Interview data, 2019).*

According to Pat, there is still hope since the programme is being evaluated day-in-day-out. As he said,

*“For me, I think there is more room for improvement. Some things must change. But then, I think we are on course” (Pat, Interview data, 2019).*

Pat was then asked for his view on the nature of assessment implemented in the programme. While expressing his satisfaction, he said:

*Our assessments are regularly discussed with us. Mostly we receive feedbacks following assignments, and the nature of assessment is broad to the extent that when you fail in one, you may pass in the other to make up for that (Pat, Interview data, 2019).*

According to Bob, everything seemed planned and monitored. He then summarised his experience in the following statements:

*“We all know that sometimes things may not go on well. I mean sometimes there will be some challenges, but the lecturers were always available to attend to our needs. They were also very friendly in class, which encouraged some of us even to speak and share our ideas during lectures. Free expression of opinions was greatly tolerated. And it was not that only the lecturers were the ones to assess us always. Sometimes we too had to assess them, and so they were very careful with how they delivered lessons and this was in a way to improve teaching and learning in the university. Just as I said earlier, it all seemed planned and monitored, and it was great being and alumni of this programme”*  
(Bob, Interview data, 2019).

### **Observation of Accounting Instructions**

As part of the study, the researcher wanted to get a greater insight into the problem under study. Accordingly, the researcher sought permission from authorities and the lecturers whose classes were to be observed. The direct observations of accounting lessons were undertaken in three B.Ed. (Accounting) Levels, namely, Level 200, Level 300 and Level 400. In each case, the observation was undertaken for two instructional hours which is 2 hours by two observers. The observation was not done in a controlled

environment. The results obtained have been partitioned into the issues pertaining to the suitability of the content, organisation of content and presentation style and evaluation methods.

### Suitability of Content

As part of the study, the suitability of content in the programme needed to be monitored. The first data was subject to the first issue pertaining to the suitability of content in the programme. The data collected in this direction was analysed, and the related outcomes are shown in Table 17.

**Table 17: Suitability of Content**

Observed items	N	Mean	Std. Deviation
The material presented is related to course objectives in the outline.	16	4.88	.342
Students seem to have entry knowledge of the lecture material.	16	4.44	.512
The examples used drew upon student's experiences.	16	4.06	.574
Used clear and simple examples.	16	4.56	.512
A sufficient amount of material was included in the lecture.	16	4.06	.772
Means of Means/ Average Standard Deviation		4.4000	.5424

Source: Field survey (2019)

*1 = Poor, 2 = Needs improvement, 3 = Satisfactory, 4 = Very satisfactory and 5 = Excellent*

The results from Table 17 indicate the level of suitability of content presented to students under the programme. The results were generated from

personal observation by the researcher. The reactions derived from the observation indicate a strong positive satisfaction from students about the suitability of the programme content. This is read from the table, with a mean of means of 4.40 and an average standard deviation of 0.5424. Considering the individual survey items, the following were observed about the suitability of the content: the materials presented were related to the course objectives in the outline ( $M = 4.88, SD = 0.342$ ); students seemed to have entry knowledge of the lecture materials ( $M = 4.44, SD = 0.512$ ); the lecturer used clear and simple examples ( $M = 4.56, SD = 0.512$ ), among others. Thus, in all, the researcher realised the students seemed satisfied with the manner in which the contents were presented.

### **Implications**

After a thorough analysis of the behaviour observed, the researcher deems it necessary to conclude that the content presented is well suitable for the effective running of the class. This results in a smooth flow of ideas and exchange of information between the students and the lecturer. Thus, the fact that the materials are related to course objectives and the students have entry knowledge of the lecture materials would promote and enhance participation in class, yielding a productive and supportive classroom environment. Including a sufficient amount of material in the lecture will help the students to be abreast with enough information for perusal.

### **Organisation of Content and Presentation Style**

As part of the study, the presentation style of the lecturers and how the content presented to the students needed to be organised in the programme. This was subject to the issue pertaining to the organisation of content and

presentation style in the programme. The data collected in that direction were analysed and the related results presented in Table 18.

**Table 18: Organization of Content and Presentation Style**

Observed items	N	Mean	Std. Deviation
Stated the purpose of the Lecture.	16	4.63	.500
Presented a brief overview of the content of the lecture.	16	4.56	.512
Arranged and discussed the content in a systematic and organised fashion.	16	4.63	.500
Summarised the main ideas in the lecture.	16	4.25	.577
Restated what students were expected to gain from the lecture.	16	4.31	.602
Voice could be easily heard.	16	4.94	.250
Established eye contact with the students in the class.	16	4.69	.479
Listened carefully to student comments and questions.	16	4.50	.516
Demonstrated enthusiasm for the subject matter.	16	5.00	.000
Used instructional aids to facilitate important points.	16	3.81	1.047
Defined terms, concepts and principles.	16	4.56	.512
Encouraged students to answer questions by providing cues.	16	3.75	.931
Means of Means/Average Standard Deviation		4.4688	.5355

Source: Field survey (2019)

1 = Poor, 2 = Needs improvement, 3 = Satisfactory, 4 = Very satisfactory and 5 = Excellent

The results from Table 18 indicate how well the content presented was organised in the programme. A perfect mean of 5.00 with a zero-point standard deviation was generated from the survey item, ‘the lecturers demonstrated enthusiasm for the subject matter’. In addition, with a mean of 4.94 and a standard deviation of 0.250, it was observed that the voices of the lecturers



could easily be heard in the classroom. With means above 4.50 in each case, the researcher detected the following during the observation of the lectures: the lecturers stated the purpose of the lecture; the lecturers arranged and discussed the content in a systematic and well-organized fashion; the lecturers established eye contact with the students in the class; among others. Other observations include; the lecturers restated what students were expected to gain from the lecture ( $M = 4.31, SD = 0.602$ ); the lecturers used instructional aids to facilitate important points ( $M = 3.81, SD = 1.047$ ), and so forth.

### **Implications**

Considering the organisation of the content, even students who did not have entry knowledge of the materials will get the opportunity to be previewed the purpose, brief overview, main ideas, and expectations of the lecture. The fact that the lecturers also arrange and discuss the content in a systematic and well-organized fashion will enhance students' understanding of the material and eventually facilitate good students' performance. In addition, since students are well informed about what is expected of them from the lecture, it will inform how they handle the lecture activities and commit some sense of seriousness in them. The presentation styles of the lecturers (voices could be heard, established eye contact with students, enthusiasm for the subject matter, the use of instructional aids, providing the definition of terms, concepts and principles, among others), will also play a very significant role in promoting students' understanding, lecture participation, and excellent performance.

### **Evaluation methods**

As part of the study, the researcher needed to assess the evaluation methods used by the lecturers in the programme. This was subject to the issue

concerning evaluation methods in the programme. The data collected in this direction were analysed, and the associated results presented in Table 19.

**Table 19: Evaluation Methods**

Observed items	N	Mean	Std. Deviation
Repeated answers when necessary so the entire class could hear.	16	4.56	.512
Assigned readings for next class meeting.	16	3.63	.806
Responsive to students' questions.	16	4.75	.447
Asked questions periodically to determine whether students understood the lecture.	16	4.00	1.155
Encouraged students to ask and answer questions.	16	3.50	1.033
Means of Means/ Average Standard Deviation		4.0875	.7906

Source: Field survey (2019)

1= Poor, 2 = Needs improvement, 3 = Satisfactory, 4= Very satisfactory and 5 = Excellent

Table 19 contains the results from the assessment of the various evaluation methods employed in the programme. The observers noticed that the students were delighted with the manner with which the lecturers responded to their questions. This is represented in the table with a mean of 4.75 and a standard deviation of 0.447. It was also found out that lecturers repeated answers when necessary so that the entire class could hear. It was also observed that the lecturers asked questions periodically to determine whether students understood the lecture ( $M = 4.00$ ,  $SD = 1.155$ ). On the average, the observers

expressed satisfaction with the evaluation methods applied during the lectures: mean of means = 4.0875, average standard deviation = 0.7906.

### **Implications**

As considered to be one of the qualities of a good teacher, repeating answers whenever necessary to the entire class will help students who could not hear the answers initially to hear it now, and send a good feeling and confidence to the student who provided the answer as he/she presumes the teacher well received the answer. Assigning readings for next class meeting will ensure and enhance students' preparation before the next class, as students will have prior knowledge of the lecture. The lecturers being responsive to students' questions will help clear all doubts they have and further encourage them to present their queries to the lecturers whenever necessary. As observed, apart from the traditional summative assessment, the lecturers employed formative means to determine students' understanding while lectures were in session. This has the tendency to keep students alert during the lesson. It will further inform the lecturer as to the level of students' understanding for the day, and remedy the situation, if necessary.

The findings from the observation support the fact established by Omotunde (2015), which showed that the school is monitoring students' academic performance. It also showed that the lecturers' performance is monitored and enhanced through the frequent monitoring of the lecturer's teaching progress in the course taught and allowing students to assess every lecturer. Also, Azhar's study (2015) found the process factor to be at a moderate level. However, the findings failed to support the findings of Abudu (2003) which revealed that there are differences between the actual implementation of

the programme in the classroom situation and the standard set in the policy document steering the programme's implementation. Abudu states that the majority of the colleges lacked material alternatives and also established that objectives and activities of the programme should be given a very high level of importance by implementers. In fact, the study has as well refuted the findings from Obate-Yap and Reston (n.d) that reported students feedbacks on the need to develop assessment methods.

However, the findings of the study confirmed some findings of other researchers such as Fatima (2010) who found that the teaching faculty members of the (MA Education) programme used a category of teaching methods in accordance with the nature of objectives, content and students. Evaluation systems for the students of the MA Education programme were found to be satisfactory; and Omane-Adjekum (2016) who noted that the process rubric of the programme was satisfactory. This was owing to the fact that the students were pleased with the implementation of the programme.

This finding also parallels with the findings of Bazrafshan et al. (2015) which showed that the majority of the respondents (n = 41) indicated that students had been actively involved in the activities in the classroom. The majority of respondents (n = 43) mentioned that the lecturers had implemented suitable teaching strategies. Also, quite a number of respondents (78.3%) agreed that the instructors were cooperative and interested in engaging students in research practices. The enquiry skills provided at the undergraduate level would be useful and would help them undertake such research activities when they finally reach the postgraduate level. In the same way, Lorenzo and Lorenzo (2013) results disclosed that the delivery system for iSchools project was very

satisfying. Again, it has been found out that the iSchools project was useful in achieving its objectives of developing ICT literacy and interest to the teachers of beneficiary public high schools in Tarlac. These findings confirm the study of Tunç (2010) where it was revealed that the method dimension of the programme was satisfactory for both the instructors and students as both groups agreed that various teaching methods were used.

### Evaluation of the Product of B.Ed. (Accounting) Programme

The CIPP model necessitates that the product of the programme is evaluated as part of the study. In accordance with this, the study sought to evaluate the product of the B.Ed. (Accounting) programme. In tracking the influence the programme had on graduates' work performance, Research Question 4 was formulated to guide this quest. It accordingly reads as

*What influence has the programme had on the work performance of the graduates?*

The data collected in this regard were analysed and the results reported in Table 20.

**Table 20: Graduates Appraisal of their Work Performance**

Survey items	Mean	Std. Deviation
I possess the skills that enable me to work effectively without much difficulty.	4.35	.591
I have the ability to organise, detect and correct errors during work delivery.	4.23	.689
I effectively arrange the physical environment to promote instruction or workplace activities.	4.19	.663
I have control over the use and selection of appropriate materials/resources to enhance work effectiveness.	4.20	.687
I am effective in managing classroom or workplace environment to ensure serenity and smooth flow of work.	4.13	.624
I meet schedules routinely and in emergencies, produce consistent workflow up to job standards.	4.03	.629

Table 20 (Continued)

I uphold duty and the policies of the organisation in high esteem.	4.06	.642
I am flexible and responsive to work dynamics.	4.05	.664
I am eager to learn, accept work and responsibilities, and embraces new challenges.	5.09	.798
I actively participate in and seek opportunities for professional growth development.	5.17	.729
I hold a good and healthy attitude towards work and in discharging duties.	5.31	.721
I accept and follow instructions or guidance which enhances meaningful teacher/supervisor dialogue.	5.19	.656
Means of means/ Average standard deviation	4.50	.674

Source: Field survey (2019).

Table 20 presents the results on the extent to which the B.Ed. (Accounting) programme influenced the work performances of its graduates. The majority ( $M = 5.31$ ,  $SD = .0721$ ) of the respondents claimed they held a good and healthy attitude towards work in discharging duties. Not only so, but they also claimed that the programme had equipped them with enough discipline to the extent that they accept and follow instructions or guidance which enhances meaningful teacher/supervisor dialogue ( $M = 5.19$ ,  $SD = .656$ ). The majority ( $M = 5.17$ ,  $SD = .729$ ) of the respondents agreed that they actively participate and seek opportunities for professional growth and development. Despite the fact that item one (1) did not generate a mean ( $M = 4.35$ ) as high as those already discussed, it nevertheless presented the least dispersion ( $SD = 0.591$ ) among all the items. Thus, the responses were geared towards the point that the respondents possess the skills that enable them to work effectively without much difficulty.

Generally, the respondents considered the programme as one which has dramatically influenced their success at their various workplaces. Thus, all items presented means ranging from 4.03 to 5.31. Hence, even though the item



‘I meet schedules routinely and in emergencies, produces consistent workflow up to job standards’ had the least mean ( $M = 4.03$ ), it nonetheless communicates a reasonably positive response to the issue at hand. Among the items, they further claimed to include; ‘I am eager to learn, accept work and responsibilities, and embraces new challenges’ ( $M = 5.09, SD = 0.798$ ), ‘I have control over the use and selection of appropriate materials/resources to enhance work effectiveness’ ( $M = 4.20; SD = 0.687$ ), ‘I am effective in managing classroom or work environment to ensure serenity and smooth flow of work’ ( $M = 4.13; SD = 0.624$ ), and so on. In all, with a generated mean of means (4.50) and an average standard deviation (0.674), the results indicate that the respondents are much satisfied with the influence the programme has had on their work performances.

This part presents the results of the supervisors’ appraisal concerning the graduates’ work performance at their institutions. The data collected in this path were analysed and the results presented in Table 21.

**Table 21: Supervisors’ Appraisal of Work Performance of B.Ed. (Accounting) Graduates**

Survey items	Mean	Std. Deviation
Possesses the skills that enable him to work effectively without much difficulty.	4.81	.880
Has the ability to organise, detect and correct errors during work delivery.	5.10	.808
Effectively arranges the physical environment to promote instruction or workplace activities.	4.85	.906
Has control over the use and selection of appropriate materials/resources to enhance work effectiveness.	4.56	1.056
Effective in managing classroom or workplace environment to ensure serenity and smooth flow of work.	4.74	.891
Meets schedules routinely and in emergencies, produces consistent workflow up to job standards.	5.00	.916

Table 21 (Continued)

Upholds duty in the policies of the organization in high esteem.	4.96	.940
Flexible and responsive to work dynamics.	4.70	1.095
Eager to learn, accept work and responsibilities, and embraces new challenges.	4.96	1.035
Actively participates and seeks opportunities for professional growth development.	5.03	.950
Holds a good and healthy attitude towards work and in discharging duties.	5.19	.950
Accepts and follows instructions or guidance which enhances meaningful teacher/supervisor dialogue.	4.91	.954
Means of means/ Average standard deviation	4.90	.948

Source: Field survey (2019).

The results from Table 21 present the view of the employers/supervisors as to whether the graduates possess those qualities they claimed to have obtained from pursuing the programme as shown in the previous table. The majority ( $M = 5.19$ ,  $SD = 0.950$ ) of the supervisors strongly confirmed the fact that the graduates hold a good and healthy attitude towards work and in discharging duties. Another critical point among the items was the point that the majority ( $M = 5.10$ ,  $SD = .808$ ) of supervisors also agreed that the graduates have the ability to organise, detect and correct errors during work delivery. The supervisors also said of the graduates as being useful in arranging the physical environment to promote instruction or workplace activities ( $M = 4.85$ ,  $SD = .906$ ).

Not only did the supervisors' responses confirm the claims of the graduates, but also present higher means in most cases. For instance, considering the item 'I uphold duty and the policies of the organisation in high esteem, the graduates' responses yielded a mean of 4.06 and a standard deviation of 0.642 while those of the supervisors yielded a mean of 4.96 and a standard deviation of 0.940. Also, the majority ( $M = 4.03$ ,  $SD = .629$ ) of the

graduates asserted that they meet schedules routinely and in emergencies, produce consistent workflow up to job standards. When the supervisors were asked to respond to the same item, they confirmed however with a mean as high as 5.00. A similar trend is seen in items ‘I possess the skills that enable me to work effectively without much difficulty’, ‘I have the ability to organise, detect and correct errors during work delivery’, and so on, where the supervisors’ responses recorded higher means than those of the graduates in each case.

However, there was the situation where the graduates recorded higher means than the supervisors on respective items. Key among such situations is the item ‘I accept and follow instructions or guidance which enhances meaningful teacher/supervisor dialogue’. With this particular statement, the graduates’ responses yielded a mean of 5.19 and a standard deviation of 0.656, whereas those of the supervisors yielded a mean of 4.91 and a standard deviation of 0.954. On the whole, it was clear that the supervisors’ responses were more dispersed (recorded higher standard deviations) than those of the graduates. This is further proven with an average standard deviation of 0.948 compared with the 0.674 generated from the graduates’ results. Nonetheless, with a mean of means (4.90), the supervisors strongly confirmed that the B.Ed. (Accounting) programme has greatly influenced the work performances of its graduates positively.

#### **Theme 4: Product Evaluation of the B.Ed. (Accounting) Programme**

This part of the interview sought to assess the influence the programme has on graduates’ work performance. The results obtained from the interview are presented below.

Jane described the strength of the programme in the following words:

*“The delivery of the lectures was on point. The courses undertaken were very suitable for the programme and the career path I have chosen”. The off-campus teaching practice undertaken as part of the programme’s modules helped to develop my social skills as well as my confidence level. However, despite the fact that the programme well suited my needs, not much attention was paid to the practical aspect of the programme. It took only a few let me say little practical work to complete the programme”. I, therefore, recommend to the department that more practical work should be added to the programme and also courses which are undertaken at the School of Business do not benefit the students from the department because preference is giving to their students than the education students and therefore the department should consider running these courses itself” (Jane, Interview data, 2019).*

Bob also made the following pronouncement about the programme;

*“The dual aspect of the programme is an added advantage compared to others who did not do education”. Sir, the aspect of the programme which was most beneficial to me were Auditing, Financial Management, and Advanced Accounting but less emphasis was placed on the details of some of these courses which can help us get employment easily”. I will, therefore, recommend that much details should be considered with regards to some non-education courses like auditing, financial management, advanced accounting, among others” (Bob, Interview data, 2019).*

Sumi made some remarks about the programme which were quite different from the others. Unlike the others, Sumi mainly compared the programme with its sister programme (Bachelor of Commence (B. Com) now Bachelor of Commence Accounting) run by the School of Business in the University of Cape Coast. He, thus, made the following assertions:

*“The B.Ed. (Accounting) programme gives its students other options other than the B. Com Accounting but the course content was incomplete as compared to the B. Com Accounting”* (Sumi, Interview data, 2019).

According to Sumi, the major strengths of the programme include;

*“Deep content level, well-organised methodology, and offered improvement in one’s communication skills, among others and the teaching practice experiences is the most beneficial. On weakness, I can declare that “there is still a gap between industry and academic aspect of the programme”. The level 200 and 400 courses run in the programme were well organised and as such the most beneficial part of the programme to my life. I, therefore, recommend that some courses in both level 100 and 300, especially, Curriculum in Accounting, Philosophy of Education, Curriculum Practice be scrapped and replaced with specific business courses to help us bridge the gap between industry and academia. Sir, errhm, I also recommend that the course content should be upgraded to meet the course content of the B. Com Accounting”* (Sumi, Interview data, 2019).

All the supervisors interviewed for the study in relation to the performance of these graduates confirmed the position of the graduate respondents. All of them agreed that the graduates in their institutions were well



prepared for the field of work. For example, when asked about whether or not their employees (graduates from the programme) were well equipped in performing their duties in their institutions, one of them gave the following answers:

*“She is always willing to assume new task; very resourceful and creative as well. With respect to comparing the B.Ed. (Accounting) graduate and the other graduates in our institution based on performance, I would say “the B.Ed. (Accounting) graduate has a stronger job performance, adequate training, and a more positive attitude than those from the other tertiary institutions. Hmm, on her weakness, I will say “she always wants to perform tasks to perfection and becomes demoralised when things do not work her way, and that affects her co-workers. I always advise her to learn to train people who work under her and also learn to motivate herself when things go wrong. Please let me add this; I think students must be introduced to the various accounting software currently used in the workplace at the university. Am saying this because we had to pay huge sums of money to train her to use the software and even after her those under her supervision are being trained by her to use this software.” (Mr Park, Interview data, 2019).*

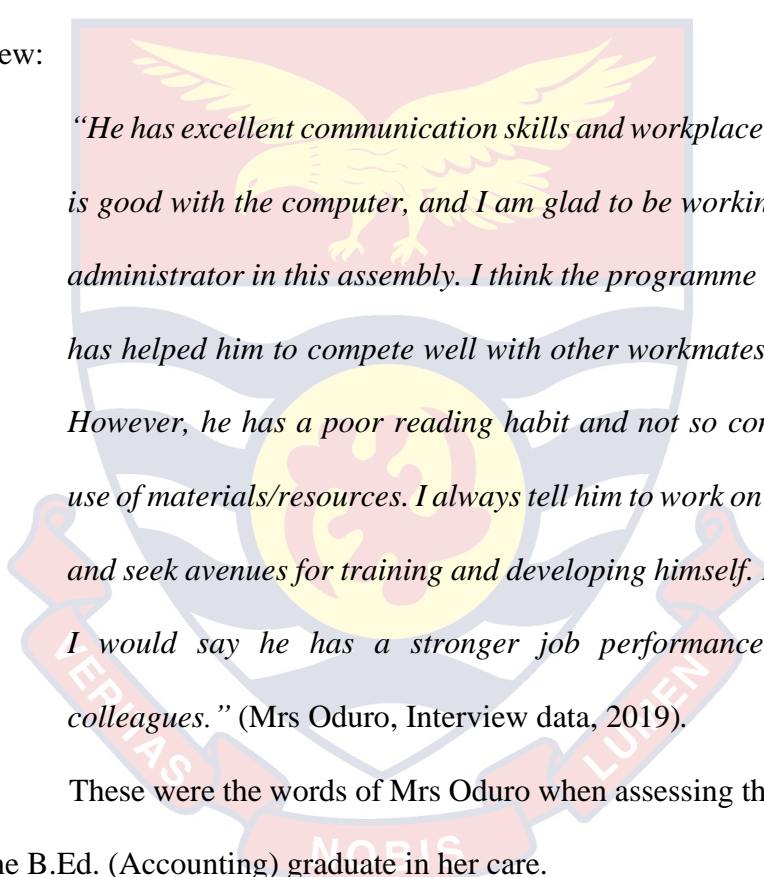
Mr Jones also assessed the performance of a B.Ed. (Accounting) graduate (a teacher) in his institution. Mr Jones seemed more satisfied with the overall performance and attitude put up by his worker. According to Mr Jones,

*“He (the teacher) has in-depth knowledge in delivering lessons in the classroom. Again, I must say that his communication skills and classroom and workplace management is very good of a teacher. I think*



*his scope of the study is quite limited. I am saying this because there are certain topics in the syllabus where I have to go over with him or let say teach him if am to say it well, and he is not shy to approach you to learn when he does not know. I will recommend that the scope of the B.Ed. (Accounting) programme should be expanded.” (Mr Jones, Interview data, 2019).*

In the same regard, another supervisor from a different institution was of this view:



*“He has excellent communication skills and workplace management. He is good with the computer, and I am glad to be working with him as an administrator in this assembly. I think the programme he read in school has helped him to compete well with other workmates in the assembly. However, he has a poor reading habit and not so conversant with the use of materials/resources. I always tell him to work on his reading habit and seek avenues for training and developing himself. But on the whole, I would say he has a stronger job performance relative to his colleagues.” (Mrs Oduro, Interview data, 2019).*

These were the words of Mrs Oduro when assessing the performance of one B.Ed. (Accounting) graduate in her care.

Findings from this study were contrary to the study of Tunç (2010) that students perceived themselves to be less competent in listening and speaking. Similarly, the findings failed to support the findings of Akpur et al. (2016) which found out that students in the programme do not have enough English knowledge for their areas of study and their future needs. It was revealed that the curriculum has difficulties in meeting students’ needs. The programme does

not allow students to have the habits of studying in groups; it does not meet their needs to keep an eye on their courses in their areas of study, and it does not make available knowledge for different business areas. The contradiction extends to the findings of Karataş and Fer (2009) that the curriculum implemented was prepared to ignore the requirements of the students' fields of study and business interests.

The study has as well rebutted Bazrafshan et al. (2015) findings that 67 per cent of respondents were dissatisfied with the overall programme quality, and 63 per cent indicated that their professional needs were not addressed in the programme. In addition to that, 27 per cent said that they were unsure whether or not they gained adequate knowledge and skills. The majority of respondents (79%) stated that the programme discussed professional competencies insufficiently. Nearly two-thirds (75%) of respondents said that the programme was not beneficial.

The product evaluation of the programme revealed two issues. First, the skills of the graduates were far from the programme goals, and students did not have the required expertise and competencies at the end of the programme. Second, the programme did not make any difference in students' knowledge, and skills and over time, most of the learned lessons were forgotten. The employers also looked at the performance of former students and concluded that they did not have the expected skills to embark on a career path into the healthcare field. Further, the findings rebutted that of Birjandi and Nosratinia (2009) that the programme does not have an entirely positive effect on the students. The key reason is that most of the students and graduates who are working in this field argue that there is a wide gap in what they studied in the

MA programme and what they encounter in the real work situations of their work. Again, the findings are inconsistent with the findings of Kutluk et al. (2012) that students do not graduate with sufficient knowledge of accounting and that accounting lessons are not sufficient to meet the companies' needs and to understand the company's accounting processes as well as the financial structures of the companies. Lastly, the study refuted the findings of Jackling and De Lange (2009) that the expectations of employers concerning the skills required from graduates did not correspond with that expertise developed in graduates from the university as the findings from the study showed that more focus needs to be placed on generic skills in preparation for occupation in accounting. Their results have shown that current undergraduate programmes are failing to address the needs of employers of accounting graduates in their effort to provide broad-based general education along with specialised professional education.

In support of the findings of this study, Adaboh (2014), in his study, reported that all respondent groups generally agreed on the positive impact of the programme on current students and graduates. Furthermore, the study revealed that students and graduates expressed positive perceptions that the programme adequately prepares them professionally. Again, Orchill's (2018) findings that employers are reasonably appreciative of the current performance of university accounting graduate employees corroborate the findings of this study. This finding also corroborates that of Wells et al. (2009) that graduates have personal, intellectual and interpersonal aspects of professional skills that make them successful in the workplace. Furthermore, the results support that of Low, et al. (2016) which indicate that employers are satisfied with the

accounting graduates' work performance and their expectations were met, thus refuting the idea of a significant 'expectation gap'.

### **Chapter Summary**

The study sequentially explored and examined how students and graduates of the Bachelor of Education (Accounting) programme in the University of Cape Coast are prepared for the world of work. Quantitative results and analysis from the adapted instrument were presented first. This was followed by qualitative results from both the semi-structured interview schedule and the observational guide. The results are discussed in light of relevant theories and empirical research on the CIPP evaluation model by Stufflebeam (2003). The respondents' satisfaction towards the programme effectiveness and success was determined based on the context, input, process and product dimensions of the CIPP evaluation model.

The related research questions that probed specific elements of the CIPP dimensions such as the compatibility of programme mission and objectives with appropriate professional standards, the adequacy of resources devoted to the programme, the conduct of teaching and learning, and the influence of the programme on students and graduates, all denoted agreement between the categories of respondents on the excellent performance of the programme. The overall mean and average standard deviations for each performance dimensions of the CIPP evaluation model showed a general moderate satisfaction to strong satisfaction in the perceptions of students, graduates and employers about the programme' effectiveness. The results revealed that respondents appreciate the context of the programme. The findings from the study revealed that students and graduates are not satisfied with the input dimensions of the programme.

Again, the results showed that the students and graduates were content with the implementation of the Bachelor of Education (Accounting) programme. On the contrary, both graduates and employers are pleased with the performance of the B.Ed. (Accounting) graduate in their workplace.



## CHAPTER FIVE

### SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

#### Introduction

This is the final section of the study. This chapter summarises the study to highlight the methodologies used to collect and analyse data so that the key conclusions can be made. Based on the key results, conclusions are reached to aid the generation of appropriate recommendations.

#### Summary of the Study

The drive of this mixed-methods sequential explanatory programme evaluation study was to assess how students and graduates of the Bachelor of Education (Accounting) programme in the University of Cape Coast are prepared for the world of work. Four research questions were formulated in reliance on the components of the CIPP Evaluation Model: Context, Input, Process and Product (Stufflebeam & Shinkfield, 2007). The following research questions motivated the thesis:

1. To what extent does the Bachelor of Education (Accounting) programme meet the needs of the students?
2. How do the human and material resources meet the needs of students and the programme?
3. To what extent are the programme components planned, implemented?
4. What influence has the programme had on the work performance of the graduates?

The population for this study was students from Level 200 to Level 400 within the Bachelor of Education (Accounting) programme, totalling 463 students, graduates (481) and 481 employers of the graduates. The study sample



size was 350 for students and 250 each for graduates and employers. Multi-stage sampling technique was applied to select respondents at each of the levels. The stratified sampling technique was used at stage one to select the sample size of the respondents within each group. A proportionate sampling technique was used at stage two to select a proportion of male and female students. Again, the stratified proportionate sampling technique was used.

Finally, the simple random technique was employed in selecting specific students for the study. The graduates and their employers were sampled using the snowball sampling technique. The questionnaire, semi-structured interview and classroom lesson observation checklist were the instruments used to collect relevant data from the respondents to address the research questions.

Given the recommended sample size, credible data were collected from 334 respondents (students) representing a return rate of 95.4%, which was perfect for the study. Again, 436 graduates and their employers/supervisors completed and returned their questionnaires (Graduates = 218 and employers/supervisors = 218 ). This figure accounted for 87.2% of the sample size. To analyse the quantitative data generated from the questionnaire instruments and the observation checklist, descriptive statistics such as frequencies, percentages, means, standard deviations, and inferential statistics such as independent samples t-test and ANOVA were used. Using thematic analysis, the qualitative data were analysed.

### **Summary of Key Findings**

After an extensive discussion of the results, the following key findings were obtained:

1. The answers to the context questions from respondents (students and

graduates) showed that the Bachelor of Education (Accounting) programme meets students' needs. This is an indication that students appreciate the programme's context. However, respondents indicated they need more exposure to accounting software that is currently being used in the country because it will help the students to be well equipped and have equal opportunities in the job market.

2. It was found that the human and material resources do not fully meet its consumers' needs and the programme as a whole. This is a possible indication that the students and graduates did not fully agree that they were adequate when it comes to the respondents' perceptions of the appropriateness of the resources committed to the programme. The teaching materials were inferior in quality and woefully inadequate. There was insufficient instructional space for the programme. Some of the lecture theatres were very warm and unclean.
3. It was noticed that the programme components are being implemented as originally. Programme consumers (students and graduates) were pleased with the quality of teaching and learning processes. This was because the students and graduates were content with the implementation of the Bachelor of Education (Accounting) programme.
4. It was noticed that the B.Ed. (Accounting) programme has a positive influence on the work performance of the graduates. Graduates from the B.Ed. (Accounting) programme from the University of Cape Coast are perceived to be strong in teaching, assessment of the students they teach, professionalism, communication skills, responsiveness to work dynamics, resourceful, administrative (managerial) staff, among others.

Compared to other workers, the graduates are considered to be professionally high in educational training, job performance and approach to work. This does not mean that the University of Cape Coast Department of Business and Social Sciences Education should rest on their laurels. Instead, the designers of the accounting programme should integrate creativity into the programme on what accounting employers are searching for in graduates at the outset of their training, which should be made clear to students.

### **Conclusions**

In the first place, respondents' (students and graduates) expressed positive perceptions of the programme context, including philosophy, mission, goals, and objectives. Students and graduates indicated that the goals and objectives of the programme are consistent with the professional standards of IFAC, ICAG as well as the mission of the University. It indicates that the programme is serving its purpose and satisfying the needs of the students. That is expected to drive current and prospective students' interest in studying the programme.

The finding that the human and material resources did not fully meet the needs of students and graduates means that resources needed for the programme to be fully implemented are inadequate. This indicates that pressure is expected to be placed on the few available material resources such as libraries, computer labs in the faculty, lecture theatres, among others. With its associated health problems, human resources such as the programme implementers (lecturers) are bound to develop high work stress.

Even though the current implementation is going as originally planned

by the programme designers, it is not guaranteed that it will continue like that into an uncertain future. Curriculum support (materials and administrative support) is believed to be crucial for the effective implementation of every curriculum. Hence, in the right quantum, these resources are needed to push implementation effectively. Consequently, the inadequacy of resources is likely to affect programme implementation in the future if nothing is done to address such programme deficiencies.

The finding that the programme has a positive influence on the work performance of the graduates implies that students and graduates of the programme are provided with a wide-range of education together with a specialised professional education that suits their employers' needs. It shows that the consumers of the programme have been able to perform on the work they find themselves doing on the job market.

### **Recommendations**

The following recommendations were made from the findings of this study, and the conclusions reached:

1. The B.Ed. (Accounting) programme designers must include courses that expose students to the use of present-day accounting software used in Ghana such as QuickBooks, FreshBooks, Microsoft Office, Tally accounting, among others. This will allow the students to practise using this software and to work effectively within the accounting profession after university. Employers expect graduates to have the skill to prepare financial statements using some of this software.
2. Recommendations are made to the following units:
  - i. The head of the department should ensure that, at least, the

following resources are accessible and in the appropriate conditions: departmental library resources and facilities, current accounting journals such as Accounting Education, Journal for Business Finance and Accounting, Association of Accountancy Bodies in West Africa Journal, Journal for Accountancy, Journal for Accounting, Auditing and Finance International Journal of Business and Social Science, Journal for Accounting Education, and many more for use by students and lecturers, and teaching-learning materials in general.

ii. The University's Estate Section should make sure that the fans and audio-visual devices (e.g., overhead projectors and screens) in the lecture theatres are functioning well.

iii. The University's human resource directorate should make sure that lecturers, administrators and cleaning support staff are adequately employed to promote the implementation of the programme.

3. Recommendations are made to the following units:

i. The lecturers of the B.Ed. (Accounting) programme should uphold the current practices in implementing the programme. It behoves the lecturers of the programme to do everything possible to sustain the current practices in implementing the programme, lest, the aims and objectives of the programme would not be achieved.

ii. The head of the department should ensure that the quality of resources and their adequacy for students and lecturers are

strengthened, as failure to do this may pose a threat to future implementation of the programme.

- iii. The programme designers should include a compulsory industrial attachment for every B.Ed. (Accounting) student to help prepare him or her for the industry and the world of work.
4. The programme designers should review the structure of the programme periodically with a view to include more specific courses on business content that are not currently in place, to help students bridge the gap between industry and academia.

### **Contributions to Knowledge**

The following contributions were made to the body of knowledge:

1. This study has provided fresh insight into the performance of the consumers of the programme as perceived by employers of the programme's product.
2. The study has also provided empirical evidence to support the stakeholders to improve on the programme focusing on contemporary issues like the introduction of accounting software in the teaching and learning process.
3. The study has shown empirically that irrespective of how efficient the implementation of the programme is, when the input needed to carry out the implementation are not carefully managed and adequately provided, it could pose a threat to the implementation of the programme.

### **Suggestions for Further Research**

The CIPP model had been used in this study to evaluate the B.Ed. (Accounting) programme at the University of Cape Coast. It employed the



sequential explanatory mixed-method of inquiry to collect and analyse data. With regard to B.Ed. (Accounting) programme, further work is needed. To broaden the literature in this context, the following areas are suggested for further studies:

1. Further research could focus on whether the lack of maintaining teaching materials, and students and lecturers failing to use various resources led to the inadequacy of these materials.
2. Since this current study is a summative evaluation of the B.Ed. (Accounting) programme that evaluated the status of the programme, there is a need for continuous evaluation to monitor the progress of the programme, as the basic principle of evaluation is to improve and not to prove.
3. A similar study is undertaken in other universities in Ghana so that attempts to produce quality accounting graduates in Ghana could also notify the situation there.
4. The researcher believes that a further study involving focus group discussion between employers and academia be set up to talk about the issues raised in order to see the possible responses that academia will be providing in response to industry demands.
5. A similar study is undertaken by researchers in the future to evaluate the B.Ed. (Accounting) programme using other evaluation models like Tyler's objective model, Stake's responsive model, Scriven's goal free model.

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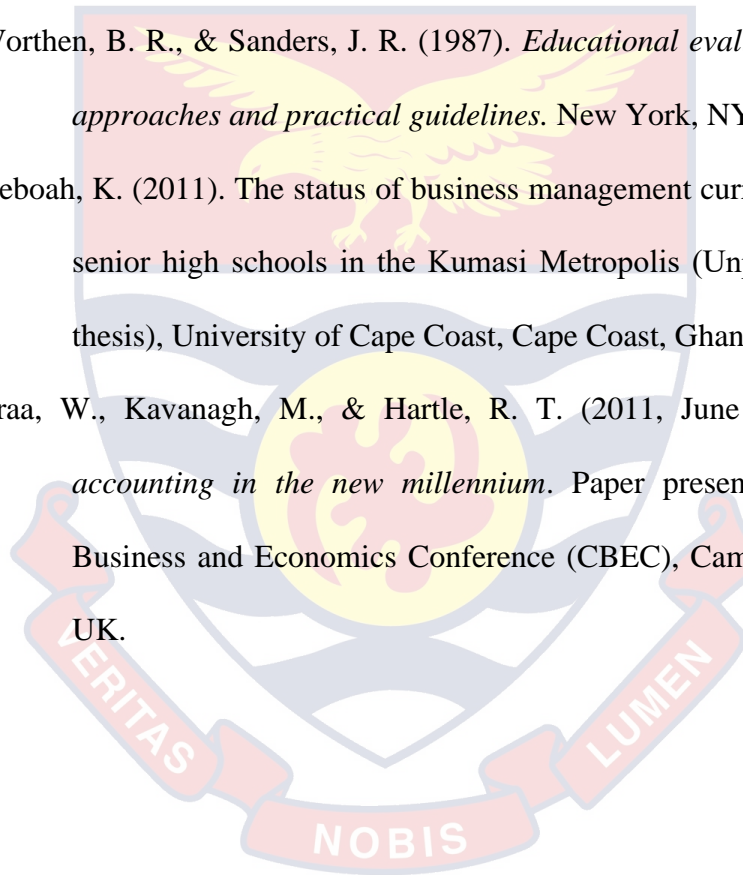
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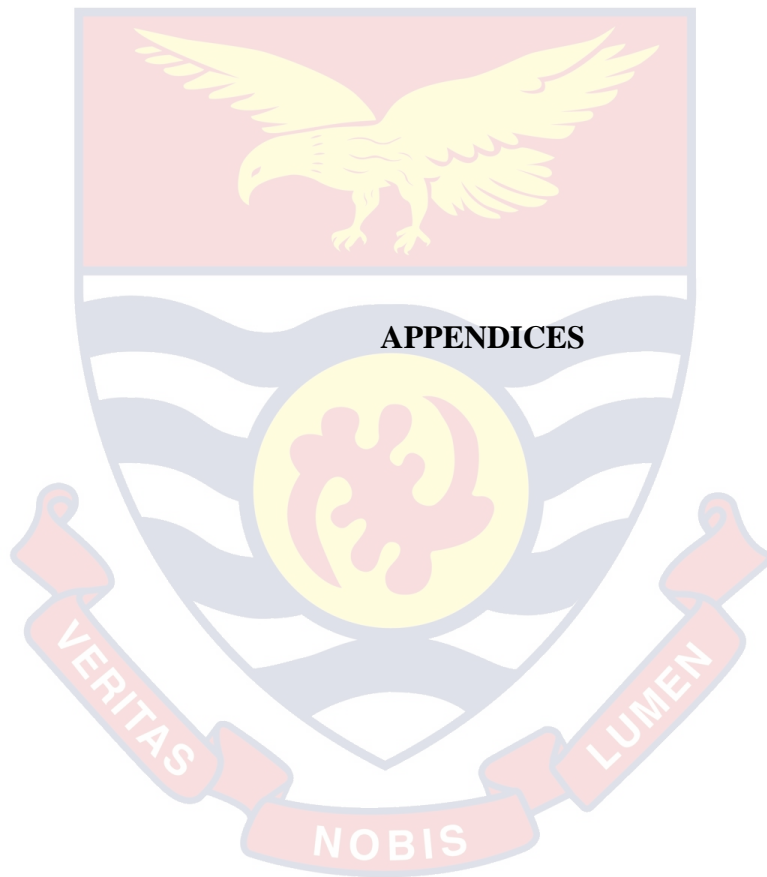
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APPENDIX A

ETHICAL CLEARANCE

UNIVERSITY OF CAPE COAST

**INSTITUTIONAL REVIEW BOARD SECRETARIAT**

TEL: 03321-33172/3 / 0207355653 / 0244207814      C/O Directorate of Research, Innovation and Consultancy  
E-MAIL: [irb@ucc.edu.gh](mailto:irb@ucc.edu.gh)  
OUR REF: UCC/IRB/A/2016/525  
YOUR REF:  
OMB NO: 0990-0279  
IORG #: IORG0009096

16<sup>TH</sup> JULY, 2019

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Mr. Charles Omane-Adjekum  
Department of Business and Social Sciences  
University of Cape Coast

Dear Mr. Omane-Adjekum,

**ETHICAL CLEARANCE –ID: (UCCIRB/CES/2019/18)**

The University of Cape Coast Institutional Review Board (UCCIRB) has granted **Provisional Approval** for the implementation of your research protocol titled **Evaluative study of the B.Ed. Accounting programme in the University of Cape Coast**. This approval requires that you submit periodic review of the protocol to the Board and a final full review to the UCCIRB on completion of the research. The UCCIRB may observe or cause to be observed procedures and records of the research during and after implementation.

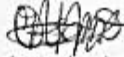
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Please note that any modification of the project must be submitted to the UCCIRB for review and approval before its implementation.

You are also required to report all serious adverse events related to this study to the UCCIRB within seven days verbally and fourteen days in writing.

Always quote the protocol identification number in all future correspondence with us in relation to this protocol.

Yours faithfully,

  
Samuel Asiedu Owusu, PhD  
UCCIRB Administrator  
ADMINISTRATOR  
INSTITUTIONAL REVIEW BOARD  
UNIVERSITY OF CAPE COAST  
Date: 16/07/19




## APPENDIX B

### INTRODUCTORY LETTER

**UNIVERSITY OF CAPE COAST**  
COLLEGE OF EDUCATION STUDIES  
FACULTY OF HUMANITIES & SOCIAL SCIENCES EDUCATION  
**DEPARTMENT OF BUSINESS & SOCIAL SCIENCES EDUCATION**

Telephone: +233-(0)3321 35411 / +233-(0)3321 32480 /3  
EXT: (268), Direct: 35411  
Telegrams & Cables: University, Cape Coast  
E-mail: [dbsse@ucc.edu.gh](mailto:dbsse@ucc.edu.gh)



UNIVERSITY OF CAPE COST  
PRIVATE MAIL BAG

Date: 17<sup>th</sup> July, 2019

Our Ref: DoBSSE/59/V.1  
Your Ref:

**TO WHOM IT MAY CONCERN**

Dear Sir/Madam,

**INTRODUCTORY LETTER**

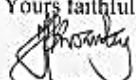
Mr. Charles Omane-Adjekum is a PhD Accounting Education student of this Department. As part of his education, he is supposed to design and execute research of acceptable standard. With this, he is working on the research topic: "Evaluation study of the BEd. Accounting programme in the University of Cape Coast".

His study seeks to examine the effectiveness of the BEd. Accounting programme in the University of Cape Coast with emphasis on the objectives, resources and implementation of the programme, as well as the output of graduates from this programme. The study also seeks to find out how students and graduates in the programme are prepared for work. He would, therefore, need data from students and graduates and also appraise of these graduates from employers.

In case he flouts any ethical requirement as the study may necessitate, kindly get in touch with his supervisors, Rev. Prof. Seth Asare-Danso, the Principal Supervisor, on 0244573688 or through e-mail [sasare-danso@ucc.edu.gh](mailto:sasare-danso@ucc.edu.gh); or Dr. Kenneth Asamoah-Gyimah, the Co- Supervisor, on 0244753330 or through email [nanayawgyimah@gmail.com](mailto:nanayawgyimah@gmail.com). You may also get in touch with the Department on 0209408788 or through [dbsse@ucc.edu.gh](mailto:dbsse@ucc.edu.gh).

We would be grateful if you could give him the necessary assistance to enable him complete the research.

Thank you.

Yours faithfully,  
  
**DR. JOSEPH TUFUOR KWARTENG**  
HEAD



**APPENDIX C**

**QUESTIONNAIRE FOR STUDENTS**

**UNIVERSITY OF CAPE COAST**

**COLLEGE OF EDUCATION STUDIES**

**DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES**

**EDUCATION**

**QUESTIONNAIRE FOR STUDENTS' EVALUATION OF B.ED.**

**(ACCOUNTING) PROGRAMME IN THE UNIVERSITY OF CAPE**

**COAST**

This questionnaire is being used to solicit data on the B.Ed. (Accounting) programme in the University of Cape Coast. The study is being conducted in partial fulfilment of the requirements for the award of Doctor of Philosophy Degree in Accounting Education. I therefore seek your maximum co-operation and you are fully assured that all the responses that you provide would be treated confidential and I would not reveal your identity. Thank you for your co-operation.

Please respond by ticking [√] where applicable.

**SECTION A**

**Background Characteristics**

1. Gender

Male [ ]

Female [ ]

2. Level

200 [ ]

300 [ ]

**SECTION B**

**Context Evaluation (Nature of Bachelor of Education (Accounting) Programme).**

The following statements relate to the nature of the Bachelor of Education (Accounting) Programme. Please indicate the extent to which you agree to each of the following statements by ticking [√] the appropriate box. Indicate your opinion based on the following scales; **SD** = Strongly Disagree, **D** = Disagree, **A** = Agree and **SA** = Strongly Agree.

Survey items	SD	D	A	SA
3. The courses offered in the B.Ed. (Accounting) meet the requirements of the International Federation of Accountants (IFAC).				
4. The courses offered meet the requirements of the Institute of Chartered Accountants-Ghana (ICAG).				
5. The objectives of the Bachelor of Education (Accounting) are aligned with the mission of the University.				
6. A set of written objectives for each course in the Bachelor of Education (Accounting) are provided to me.				
7. The objectives of each course in the programme are clearly stated.				
8. The courses offered in the Bachelor of Education (Accounting) are in line with the goals and objectives of the programme as stated in the prospectus.				
9. The course provides sufficient exposure of students to accounting software currently in use in Ghana (e.g. Tally accounting, QuickBooks, FreshBooks, Microsoft Office etc.).				
10. There is sufficient exposure of students to current accounting standards.				
11. Ethical issues in accounting as a course are clearly taught in the programme.				

12. Ethical issues are identified and highlighted in the other courses taught under the Bachelor of Education (Accounting) programme.				
13. The courses in the programme motivate me to do my best.				
14. The pedagogical skills used for presentation of courses under the Bachelor of Education (Accounting) programme promote the development of communication skills.				
15. The Programme promotes the development of communication skills through improved writing skills.				
16. The general education components of the programme are relevant to the academic growth of students.				

### SECTION C

#### Input Evaluation (Knowledge on the teaching and learning resources used in B.Ed. (Accounting) programme)

The following statements relate to the teaching and learning resources used in B.Ed. (Accounting) programme. These statements sought to find out how the quality and quantity of human and material resources meet the needs of students and the programme? Or Is the programme reasonably resourced? Please indicate the extent to which you agree to each of the following statements by ticking [✓] the appropriate box. Indicate your opinion based on the following scales; **SD** = Strongly Disagree, **D** = Disagree, **A** = Agree and **SA** = Strongly Agree.

Survey items	SD	D	A	SA
<b>Books/Journals</b>				
17. Books relevant to courses are available at the library for my use.				
18. The relevant course books at the library are current/up-to-date.				
19. Current professional journals in accounting are available at the library.				
20. There is online access to journals and books at the library.				

<b>Materials</b>				
21. Teaching materials are available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, etc.).				
22. The quality of the teaching materials is of a high standard.				
23. The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).				
24. There are sufficient materials for instruction (ie. audio and visual materials).				
<b>Personnel</b>				
25. The computer lab assistants are helpful.				
26. The computer lab assistants are pleasant.				
27. The library personnel are helpful.				
28. The library personnel are pleasant.				
29. The programme office staff are pleasant to students.				
30. The Programme administrative staff demonstrate concern for the academic well-being of students.				
31. The programme staff are helpful to students.				
32. The lecturers in the programme have adequate knowledge of the subject matter they teach.				
33. The lecturers in the programme are adequate.				
34. The lecturers in the programme are readily available to the teaching and learning process.				
<b>Facilities</b>				
35. The teaching and learning facilities have technologies that exceed what students will find in the workplace.				
36. The teaching and learning facilities in the classrooms are up-to-date.				
37. The library reading area is adequate.				
38. The library operating hours are appropriate.				
39. The library resources can be accessed on-line.				
40. The library has up-to-date journals in my course area.				
41. There are relevant books in the reference section of the library.				
42. There is internet access to library resources and materials from other parts of campus.				
43. The computers in the library are adequate for student research.				
44. The computer laboratory has up-to-date computers.				
45. The computers are readily available for student use.				

46. The teaching and learning facilities had technologies comparable to what students were likely to find in the workplace.				
47. The learning environment was kept clean.				

### SECTION D

#### Process Evaluation (Implementation of Strategies)

The following statements relate to the strategies used by Lectures in the implementation of the B.Ed. (Accounting) programme. These statements sought to find out the extent to which the programme components are being implemented as planned? Please indicate the extent to which you agree to each of the following statements by ticking [√] the appropriate box. Indicate your opinion based on the following scales; **SD** = Strongly Disagree, **D** = Disagree, **A** = Agree and **SA** = Strongly Agree.

Survey items	SD	D	A	SA
48. The programme promotes the development of communication skills through presentations.				
49. The programme promotes the development of communication skills (in students) through improved writing skills.				
50. The courses in the programme use up-to-date technologies in the field.				
51. I am sufficiently exposed to accounting software currently in use in Ghana (e.g. Tally Accounting, Quickbooks, FreshBooks, Microsoft Office, etc.).				
52. I am sufficiently exposed to current accounting standards (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).				
53. The work experience component of the programme provided me with sufficient exposure to the world of work.				
54. The quality of instruction is adequate to enable me to progress through the curriculum.				
55. The lecturers in the programme have adequate on-the-field professional experience.				

56. The lecturers in the programme promote the development of higher-order thinking skills in their teaching.				
57. The lecturers in the programme facilitate cooperative learning in the classroom.				
58. The lecturers in the programme use a variety of teaching methods to facilitate student learning.				
59. The lecturers in the programme are abreast with current trends in the field.				
60. The teaching of the various courses is in line with the objectives of these courses.				
61. The lecturers in the programme are willing to offer extra help to facilitate my learning.				
62. The lecturers in the programme encourage the free expressions of opinions in class.				
63. The lecturers in the programme employ the use of information technology in their teaching.				
64. Students continually evaluate lecturers' teaching .				
65. The results of student evaluation of lecturers are used to improve student learning				
66. The grading/assessment standards are clearly communicated at the beginning of the course.				
67. Where possible, assignments are graded according to well-defined rubrics.				
68. The lecturers regularly discuss assessment procedures with students.				
69. The lecturers use a wide variety of classroom assessment techniques to improve student learning.				
70. I am given immediate feedback following assignments.				
71. Assessments are used by the programme lecturers to help me learn better.				
72. The assignments reflect the material covered during instruction.				
73. Progress in my courses is continuously monitored.				
74. My assignments are fairly graded.				
75. I am satisfied with the programme assessment/grading methods				

**Thank you for your assistance in completing this questionnaire**



## APPENDIX D

### INTERVIEW GUIDE FOR STUDENTS AND GRADUATES

**Name:**.....

**Venue:**.....

**Date:**.....

**Duration:**.....

#### **Purpose of the interview**

The general aim of this interview is to collect information from the interviewees on the B.Ed. (Accounting) programme that will help in the evaluation of the programmes.

#### **Procedure**

##### **Introduction**

- a. Greetings.
- b. Inform the interviewee(s) about confidentiality of information given; notes will not contain names of the person(s) interviewed. When it is necessary to disclose the identity of the interviewee(s), permission will be obtained.
- c. Inform the interviewee(s) about their rights to withdraw at any time without prejudice.
- d. Request for permission to tape the interview .
- e. Inform the interviewee(s) about the duration of the interview, which will be about 40 minutes.

**Opening question:** To get the interviewee(s) relaxed and comfortable with the interview a general question will be able asked.

### Lead Questions

Questions will be asked from the following areas:

### Context Evaluation Questions:

1. Is there a mission statement for the B.Ed. (Accounting) programme?
  - What is the mission statement of the B.Ed. (Accounting) programme?
  - Who was responsible for the formulation of the mission statement?
  - When was the mission statement formulated?
2. Is there a programme philosophy for the B.Ed. (Accounting) programme?
  - What is the programme philosophy of the B.Ed. (Accounting) programme?
  - Who was responsible for the formulation of the programme philosophy?
  - When was the programme philosophy formulated?
3. Are there goals and objectives for the B.Ed. (Accounting) programme?
  - What are the goals and objectives of the B.Ed. (Accounting) programme?
  - Who was responsible for the formulation of the programme goals and objectives?
  - When were the programme goals and objectives formulated?
4. What are the expected student outcomes of the B.Ed. (Accounting) programme?

- Who was responsible for the formulation of the expected student outcomes?
  - When were the expected student outcomes formulated?
5. Do the programme goals and objectives, the expected learning outcomes, and the philosophy serve as effective guides for the implementation of the B.Ed (Accounting) programme?
6. Who are the persons to be served by the B.Ed. (Accounting) programme?

**Input Evaluation Questions:**

7. What is the structure and composition of the B.Ed. (Accounting) programme?
8. What is the administration and governance structure of the B.Ed. (Accounting) programme?
- How effective is the governance and administrative structure of the B.Ed. (Accounting) programme?
9. What is the intended and actual number of instructional staff and their educational qualifications?
- Is the number stated adequate?
  - What is the qualification needed by the instructors?
  - How are the instructional staff recruited?
  - Are the instructional staff involved in academic research/professional writing?
10. What is the intended and actual number of students in the programme?
- Is the number stated adequate for the resources provided?
  - What is the entry qualification needed by the students?

- How are the students selected?
11. What resources are made available for the implementation of the Accounting programmes?
- Please comment on the quality and adequacy of the teaching materials and facilities:
  - Library: adequacy and availability of holdings of books and periodicals; adequacy of lending policies; adequacy and availability of reading space and operating hours.
  - Classrooms: adequacy and availability of classrooms; chairs and tables; and fans.
  - Computer labs: adequacy and availability of computers and printers; operating hours; and adequacy of softwares.
  - Adequacy and availability of office space and reading space.
  - Adequacy and availability of student services.
12. How are the B.Ed. (Accounting) programme funded?
- Are there financial aids for the students?

**Process Evaluation Questions:**

13. Who was responsible for developing the Accounting programme curricula?
14. What is the intended and actual curricula for the Accounting programme?
15. Has there been a curriculum revision for the B.Ed. (Accounting) programme?
16. How important and relevant are the courses offered in the B.Ed. (Accounting) programme?

17. Do the courses meet the needs and expectations of the student's and their employers?
18. What are the instructional methods used by the instructors?
19. What is the quality of instruction in the B.Ed. (Accounting) programme?
20. How are the students evaluated (course work assessment, examinations, grading system, progress reports)?
  - How well do the students perform in the programme?
  - How well do the graduates perform in their jobs as teachers and industry players?
  - Compare the job performance of the B.Ed. (Accounting) graduates with other graduates.
21. What is your general view of the programme quality?
  - What are students' behaviour/attitudes toward the programme?
  - Do students have good student relationship?
22. Has there been any formal programme evaluation for the B.Ed. (Accounting) programme?

**Product Evaluation Questions:**

23. What are the strengths and weaknesses of the B.Ed. (Accounting) programme?
24. What are the factors that enhance and or affect implementation of the B.Ed. (Accounting) programme?
25. What are the threats to the success of the B.Ed. (Accounting) programme?
26. What areas of the B.Ed. (Accounting) programme need improvement, and why?

Closing remarks:

- a. Comments regarding the interview
- b. Further contact(s) to be made if needed
- c. Thank the interviewee(s)
- d. Cordial parting





**APPENDIX E**  
**CLASSROOM OBSERVATION SCALE**

**SECTION ONE**

INSTRUCTOR: .....

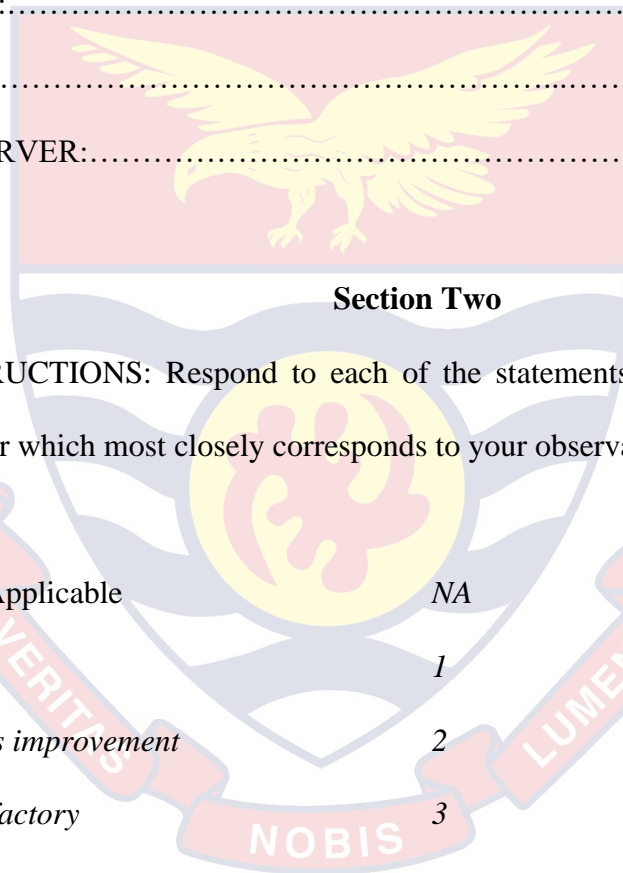
NUMBER OF STUDENTS PRESENT:.....

COURSE:.....

DATE:.....

TIME:.....

OBSERVER:.....



**INSTRUCTIONS:** Respond to each of the statements below by ticking the number which most closely corresponds to your observation.

**KEY:**

- Not Applicable NA
- Poor* 1
- Needs improvement* 2
- Satisfactory* 3
- Very satisfactory* 4
- Excellent* 5

**SUITABILITY OF CONTENT:**

	1	2	3	4	5
1. The material presented is related to course objectives in the outline					
2. Students seem to have entry knowledge of the lecture material					
3. The examples used drew upon student's experiences					

4. Used clear and simple examples					
5. A sufficient amount of material was included in the lecture					

**ORGANIZATION OF CONTENT:**

<b>The instructor:</b>	1	2	3	4	5
6. Stated the purpose of the lecture.					
7. Presented a brief overview of the content of the lecture.					
8. Arranged and discussed the content in a systematic and organised fashion.					
9. Summarized the main ideas in the lecture					
10. Restated what students were expected to gain from the lecture.					

**PRESENTATION STYLE:**

	1	2	3	4	5
11. Voice could be easily heard.					
12. Established eye contact with the students in the class.					
13. Listened carefully to student comments and questions.					
14. Demonstrated enthusiasm for the subject matter.					
15. Used instructional aids to facilitate important points.					
16. Defined terms, concepts, and principles.					
17. Encouraged students to answer questions by providing cues.					

**Evaluation Methods:**

	1	2	3	4	5
18. Repeated answers when necessary so the entire class could hear.					
19. Assigned readings for next class meeting.					
20. Responsive to students questions.					
21. Asked questions periodically to determine whether students understood the lecture.					
22. Encourages students to ask and answer questions.					

**Thank you for completing this scale.**

## APPENDIX F

### GRADUATE APPRAISAL SCALE FOR GRADUATES

#### Section A:

**INSTRUCTIONS:** Please read the following statements carefully, and then tick the appropriate box that expresses the degree to which you agree with each of the statements. Your considerate responses to these items will provide useful data for improving the B.Ed. (Accounting) programme in the University of Cape Coast.

#### Background Characteristics

1. Gender

Male

Female

#### SECTION B

#### Product Evaluation (Desired outcome)

The following statements relate to the collection of outcome data to be used in measuring, interpreting and judging the effectiveness of the B.Ed. (Accounting) programme. These statements sought to find out the extent to which the identified needs were met, as well as identify the broad effects of the programme. Please indicate the extent to which you agree to each of the following statements by ticking [] the appropriate box. Indicate your opinion based on the following scales; 1 = Unacceptable work performance, 2 = Below average work performance, 3 = Average work performance, 4 = Above average work performance, 5 = Good work performance, and 6 = Excellent work performance. Excellent work performance

Items	1	2	3	4	5	6
2. I possess the skills that enables me to work effectively without much difficulty.						
3. I have the ability to organize, detect and correct errors during work delivery.						
4. I effectively arrange the physical environment to promote instruction or workplace activities.						
5. I have control over the use and selection of appropriate materials/resources to enhance work effectiveness.						
6. I am effective in managing classroom or work environment to ensure serenity and smooth flow of work.						
7. I meet schedules routinely and in emergencies, produces consistent work flow up to job standards.						
8. I uphold duty and the policies of the organization in high esteem.						
9. I am flexible and responsive to work dynamics.						
10. I am eager to learn, accept work and responsibilities, and embraces new challenges.						
11. I actively participate and seek opportunities for professional growth development.						
12. I hold a good and healthy attitude towards work and in discharging duties.						
13. I accept and follow instructions or guidance which enhances meaningful teacher/supervisor dialogue.						

**Thank you for filling this questionnaire**

**APPENDIX G**

**GRADUATE APPRAISAL SCALE FOR EMPLOYERS**

**Section A**

INSTRUCTIONS: Please, fill in the blank spaces beside each information for the ratee.

1. Sex: Male:..... Female:.....
2. Job Title:.....
3. Date Employed:.....
4. Rater: Principal Head of Department:  
other(specify).....

**KEY:**

1. Unacceptable work performance
2. Below average work performance
3. Average work performance
4. Above average work performance
5. Good work performance
6. Excellent work performance

**Section B**

INSTRUCTIONS: Rate the B.Ed. (Accounting) graduate by ticking a number (1-2-3-4-5-6) for each characteristic.

**Graduate on -the -Job Characteristics**

	1	2	3	4	5	6
5. Possesses the skills that enables him to work effectively without much difficulty.						
6. Has the ability to organize, detect and correct errors during work delivery.						
7. Effectively arranges physical environment to promote instruction or workplace activities.						

8. Has control over the use and selection of appropriate materials/resources to enhance work effectiveness.						
9. Effective in managing classroom or work environment to ensure serenity and smooth flow of work.						
10. Meets schedules routinely and in emergencies, produces consistent work flow up to job standards.						
11. Upholds duty in the policies of the organization in high esteem.						
12. Flexible and responsive to work dynamics.						
13. Eager to learn, accept work and responsibilities, and embraces new challenges.						
14. Actively participates and seeks opportunities for professional growth development.						
15. Holds a good and healthy attitude towards work and in discharging duties.						
16. Accepts and follows instructions or guidance which enhances meaningful teacher/supervisor dialogue.						

**Thank you for your cooperation in completing this scale.**





## APPENDIX H

### COVER LETTERS

#### Cover letter for the Questionnaire

Dept. of Business and Social Science Education  
University of Cape Coast  
Cape Coast, Ghana.

Dear Sir/Madam,

This research is concerned with the evaluation of the B.Ed. (Accounting) programme at the University of Cape Coast with emphasis on the objectives, resources and implementation of the programme, as well as the output of graduates from this programme. The attached questionnaire is part of evaluation research that is being conducted at the University of Cape Coast (UCC), on the B.Ed. (Accounting) programme by Mr Charles Omane-Adjekum, a doctoral student.

It would be appreciated since your responses will contribute significantly towards the improvement of the programme in UCC. The average time required for filling out this questionnaire will be 20 minutes. I will appreciate it if you will complete the enclosed form by the end of this week. The informed consent procedures for this study are described on the enclosed sheet attached to the questionnaire. Your responses would be treated confidentially.

Thank you for your cooperation.

Sincerely yours,

Charles Omane-Adjekum

### Informed Consent Form

**Thesis Title:** Evaluative study of the B.Ed. (Accounting) programme in the

University Cape Coast

Dept. of Business and Social Science Education

University of Cape Coast

Cape Coast, Ghana.

Dear Sir/Madam,

The purpose of this research is to examine the effectiveness of the B.Ed. (Accounting) programme in UCC with emphasis on the objectives, resources and implementation of the programme, as well as the output of graduates from this programme.

You are being requested to take part in either a face-to-face interview session or to complete a questionnaire. All sessions of the interview will be audio tape-recorded. No one will have access to the information you will give except the evaluator and his research aides and his supervisors.

Participation in this research is strictly voluntary. You do not have to discuss any subject or answer any question which you do not want to respond to. You can pull out from the study at any time without prejudice. Your name will not appear anywhere in the research as your response will be reported only as part of a group summary of the research.

---

This is to certify that I, .....(write your name), at this moment, agree to participate in the above research. I have had an opportunity to ask whatever questions or raise any issues or concerns I have about the study and my role in it. All such questions and concerns have been answered to my satisfaction.

Signature of Participant

Date

Signature of Evaluator

Date

Witness

Date

Thank you in advance for your cooperation.

## Graduate Appraisal Scale

Dept. of Business and Social Science Education  
University of Cape Coast  
Cape Coast, Ghana.

### Address of the institution

Dear Sir/Madam,

My name is Charles Omane-Adjekum. I am a doctoral student at the University of Cape Coast. As a requirement for the award of a doctoral degree in Accounting Education, I am assessing the B.Ed. (Accounting) programme at the University of Cape Coast. As part of the research, I need to know the job performance of the graduate from this programme.

Accordingly, I am kindly requesting that you rate the job performance of the B.Ed. (Accounting) programme graduate in your institution using the attached Appraisal Scale. The rating of the graduate is simply for the study, and your scores will be held and treated confidentially.

I would appreciate your responses as they will contribute significantly toward the improvement of the B.Ed. (Accounting) programme in UCC. The average time required for filling out this scale will be approximately 15 minutes. I will appreciate it if you will complete this scale by..... Thank you for your cooperation.

Sincerely yours,

Charles Omane-Adjekum

## Letter to Interviewees

Dept. of Business and Social Science Education  
University of Cape Coast  
Cape Coast, Ghana.

### Address of the Interviewee

Dear Sir/Madam

#### **Request for Individual Interview**

My name is Charles Omane-Adjekum. I am a PhD student at the University of Cape Coast. I am conducting an evaluation study of the B.Ed. (Accounting) programme at UCC. As part of the study, I will be interviewing some key stakeholders of this programme. Consequently, I am writing this letter to request permission to interview you.

I will be pleased if you can choose a convenient time and location for this interview. During the interview, I will ask you questions about the B.Ed. (Accounting) programme at UCC and your responses can only be audio-taped with your permission. Participation is optional and should you decide to pull out from the study at any time; you may do so without prejudice. Thank you in advance for your cooperation.

Sincerely yours,

Charles Omane-Adjekum

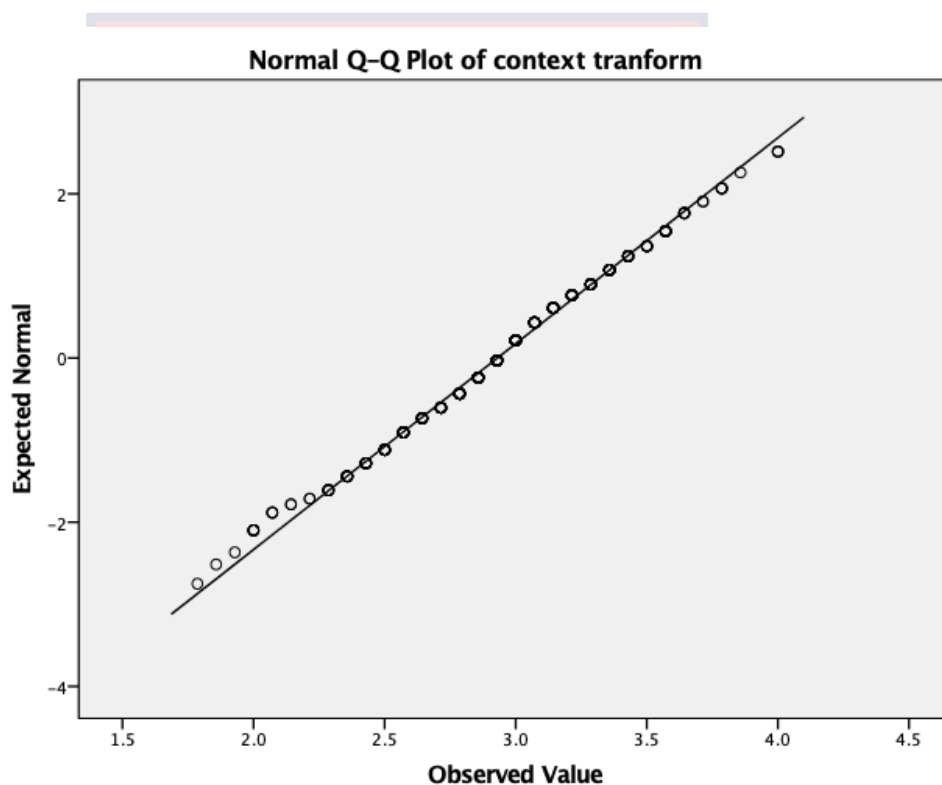
**APPENDIX I**

**Tests of Normality**

**Tests of Normality**

	Shapiro-Wilk		
	Statistic	df	Sig.
context tranform	.992	334	.069

a. Lilliefors Significance Correction



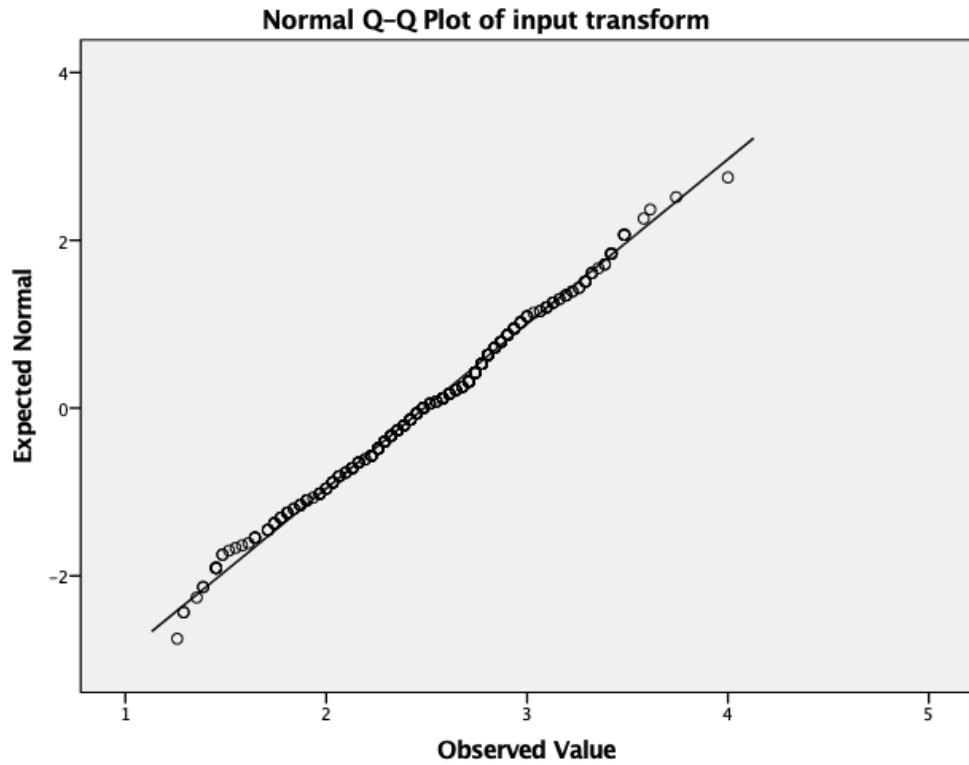
**Levene's Test**

		Levene's Test for Equality of Variances	
		F	Sig.
context tranform	Equal variances assumed	.799	.372
	Equal variances not assumed		

**Tests of Normality**

	Shapiro-Wilk		
	Statistic	df	Sig.
input transform	.994	334	.170

a. Lilliefors Significance Correction



**Levene's Test**

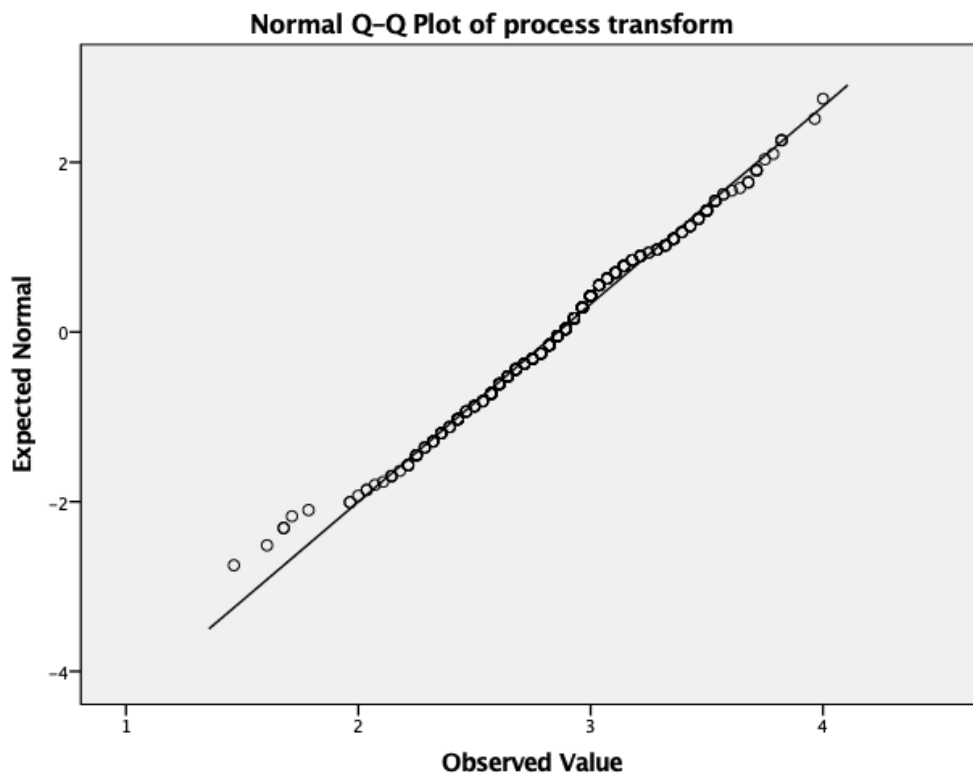
		Levene's Test for Equality of Variances	
		F	Sig.
input transform	Equal variances assumed	8.374	.004
	Equal variances not assumed		



**Tests of Normality**

	Shapiro-Wilk		
	Statistic	df	Sig.
process transform	.992	334	.054

a. Lilliefors Significance Correction



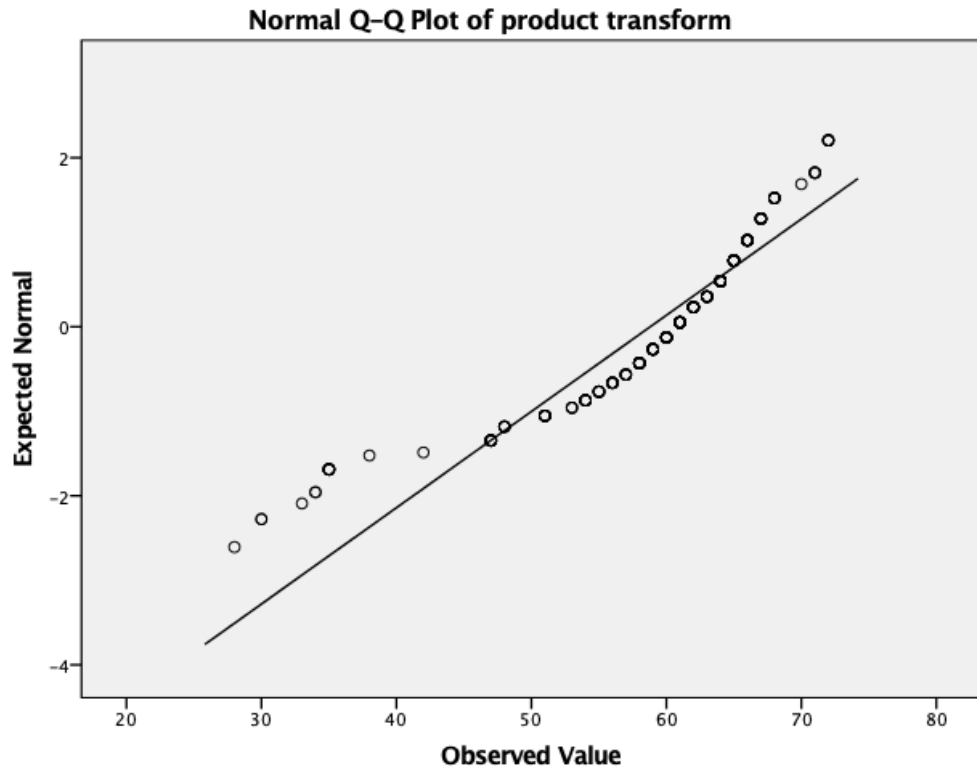
**Levene's Test**

		Levene's Test for Equality of Variances	
		F	Sig.
process transform	Equal variances assumed	.248	.619
	Equal variances not assumed		

**Tests of Normality**

	Shapiro-Wilk		
	Statistic	df	Sig.
product transform	.867	218	.000

a. Lilliefors Significance Correction



**Levene's Test**

		Levene's Test for Equality of Variances	
		F	Sig.
product transform	Equal variances assumed	.691	.407
	Equal variances not assumed		