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An Evaluation of the Bachelor Degree in Accounting Program in a Ghanaian Private University

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ABSTRACT

AN EVALUATION OF THE BACHELOR DEGREE IN ACCOUNTING PROGRAM IN A GHANAIAN PRIVATE UNIVERSITY

by

Samuel Adaboh

Chair: Larry D. Burton

ABSTRACT OF GRADUATE STUDENT RESEARCH

Dissertation

Andrews University

School of Education

Title: AN EVALUATION OF THE BACHELOR DEGREE IN ACCOUNTING PROGRAM IN A GHANAIAN PRIVATE UNIVERSITY

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Problem Statement

There is the growing demand by all stakeholders (teachers, students, employers, governments, and society) for universities and colleges to be more accountable in preparing their products for the challenges of the 21st century. Such demands have fueled interest in the evaluation of student learning in virtually all disciplines in college. There are calls for pedagogic innovations that will improve student learning in college. If any success can be achieved in addressing the challenge of improving the quality of products from higher education, then colleges and universities have need for reliable data. Such data can be obtained partly through an effective process of evaluation that allows for the examination of clear indicators of program quality and the effect on student learning. It is

with this in mind that I embarked on this study that relied on the perceptions of some key stakeholders to evaluate the performance of an undergraduate accounting program in a private university in Ghana.

Method

This study employed a quantitative descriptive non-experimental survey design. Four questionnaires were developed and administered to evaluate the perceptions of current students, former students/graduates, faculty, and administrators of an undergraduate accounting program in a private Ghanaian university. This study was conducted within the overarching framework of the CIPP evaluation model, and all research questions, associate research questions, and hypothesis were analyzed and discussed in terms of this framework. Descriptive and inferential statistics were used to analyze the research questions.

Results

The purpose of this descriptive quantitative survey study was to find out the perceptions of students, lecturers, graduates, and administrators of the Bachelor of Business Administration (BBA) in the accounting program in a private university in Ghana. The program was perceived by these groups as performing positively in the context and product dimensions, but less so in the input and process dimensions. Again, the study indicated no significant differences in the perceptions of the students, graduates, faculty, and administrators of the BBA in accounting program.

In spite of this general agreement by all the respondent groups on the positive performance, there were specific areas relating particularly to the provision of additional resources that will require some improvement. These include the improvement in library

resources and facilities, improvement in classroom facilities, provision of more teaching and learning materials, the provision of more opportunities for faculty improvement and development, and improvement in administrative support.

Conclusion

Important as the above findings are, it is my view that a more comprehensive evaluation of the program may require the validation of some of the responses elicited through the surveys. This may include interviews with relevant stakeholders, observations, and examination of program and institutional documents.

Andrews University

School of Education

AN EVALUATION OF THE BACHELOR DEGREE IN ACCOUNTING PROGRAM IN A GHANAIAN PRIVATE UNIVERSITY

A Dissertation

Presented in Partial Fulfillment

of the Requirements of the Degree

Doctor of Philosophy

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APPROVAL BY THE COMMITTEE:

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External: Carmelita Troy	Date approved

This study is dedicated to my late grandfather Samuel Adaboh

who accepted me and gave me the beginning;

my mother, Elizabeth Adaboh; my dear wife Beatrice,

and my children Afia, Abena, and Kwame,

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CHAPTER 1

INTRODUCTION TO THE STUDY

Evaluating student learning and academic programs is rapidly taking center stage as the principal gauge of higher education's effectiveness (Banta, Griffin, Flateby, & Kahn, 2009). In recent years, stakeholders in higher education—employers, elected officials, tax payers, and parents—have never been clearer in their demand that the graduates of colleges and universities in their respective countries should possess an increasingly specific set of higher order literacies and communications skills (Chan, Brown, & Ludlow, 2014; Okebukola, 2014). This demand has led to the recognition that commitment to teaching and learning must include evaluation and documenting what and how much students are learning and also use such information to improve the educational experiences being offered.

Howieson (2003), reviewing recent literature from the United Kingdom, United States, and Australia has noted that the expected changes in business practice call for a different kind of education and skill set from the business and accounting professional. Commenting on the many factors identified in extensive studies and reports in accounting and related business fields, Howieson concludes:

> All of the above factors suggest that the major 'products' of the early 21st century may not be physical goods or even many existing services but rather knowledge and the ability to manage knowledge. These days people talk, not of an 'information age' but rather of moving into a so-called 'knowledge age'. Knowledge as a commodity will significantly alter the way clients operate and in turn change the type of 'product' professionals have to offer and how they offer it.

> . . . Many commentators see the ‘knowledge age’ as a catalyst for an explosion in business growth. (p. 73)

Accounting, like many other disciplines, ought to respond to the complex demands of the workplace and the knowledge age with innovations in accounting education and practice.

Accounting has not only been described as the "language of business or enterprise" but also the “informer of the supervisors” (Cheng, 2007, p. 581). It has become a significant tool for people in the business environment to provide accurate information about financial resources, to report and regulate systematic transactions, to analyze tax budgets, and to secure details regarding financial transactions for shareholders, business managers, potential investors, and creditors (Cheng, 2007). Accounting then plays a vital role in business and is a key function in any economy. To play this role effectively in business and the overall economy, the accounting function must hinge on the quality of accounting education.

Calls for the overhaul of accounting education have been loud and clear in the accounting literature. In a summary of such literature, Ainsworth (2001) cites these sources (Albrecht & Sack, 2000; American Accounting Association [ACA], 1996; Deppe, Sonderegger, Stice, Clark, & Streuling, 1991; Institute of Management Accountants [IMA], 1994, 1996, 1999; May, Windal, & Sylvestre, 1995; Patton & Williams, 1990) to indicate the varied voices that have called for the improvement in accounting education. Similar and more recent calls have been made by many researchers and professionals in accounting education (Awayiga, Onumah, & Tsamenyi, 2010; Fouché, 2013; Kutluk, Donmez, Utku, & Erdogan, 2012). Indeed, the globalization of economies, businesses and capital markets, as well as the development of global agreements (i.e., General Agreement on Trade and Tariffs—GATT) and regional

economic blocks have fueled the calls for expanding international accounting education and practices (Rezaee, Szendi, & Elmore, 1997).

Out of these numerous calls, stakeholders in the accounting profession have collaborated at several levels to come up with international standards that will guide accounting education. One such impressive effort is the standards developed by the International Accounting Education Standards Board (IAESB) under the auspices of the International Federation of Accountants (IFAC) and its affiliate bodies and other interested business institutions. However, developing standards, even though positive, will not automatically ensure the quality of accounting education that proponents are asking for, unless country affiliates and bodies of IFC, accrediting organizations (state or private), and academic institutions commit resources and expertise to ensuring that such standards are implemented and evaluated. Information and findings from the evaluation of academic programs, when properly conducted and utilized, will assist academic institutions and professional bodies in improving their offerings and train graduates who will be highly competitive in the world of work.

As a consequence of the call for the improvement of student learning and the maintenance of standards in undergraduate education, quality assurance, assessment of learning outcomes, and program evaluation have become pervasive activities in institutions of higher learning in the United States, Europe, and many other developed parts of the world. Whereas the literature indicates the increasing importance of assessment and evaluation of undergraduate programs generally and also in accounting programs in the aforementioned parts of the world (Lusher, 2006), very little of such occurs in higher educational institutions in sub-Saharan Africa. A noted exception is

South Africa where from the organization of the National Commission for Higher Education (NCHE) in 1995 through to the establishment of the Higher Education Quality Committee (HEQC) and the National Qualifications Framework (NQF), policy makers in government and educational mangers in higher education have sought to facilitate institutions and policies that will enhance educational quality delivery.

Despite the increasing interest in the evaluation and assessment of undergraduate programs, the relative absence or sparseness of information on accounting education and the performance of undergraduate programs in sub-Saharan Africa (Aggestam, 2009; S. Johnson, 1996; World Bank & International Monetary Fund, 2004) thwarts efforts at improving the quality of accounting education and overall student learning. Academics and program administrators have little information on the performance of university academic programs to rely on in pursuing this agenda. For this reason, this study, through the program evaluation of a Bachelor in Business Administration (BBA) in the accounting program at a private Christian university in Ghana will seek to add to the body of knowledge available on this subject.

Statement of the Problem

There is the increasing recognition by all stakeholders (teachers, students, employers, governments, and society) in higher education of the need and utility of conducting evaluations within universities and colleges in order to position such institutions for the challenges of the 21st century. Demands for greater accountability, global competition, and concern for standards have all fueled this increasing interest in evaluation. There are calls for pedagogic innovations that will improve student learning (Dantonio & Beisenherz, 2001; Nilson, 2010; Svinicki, 2004) in college. If any success

can be achieved in addressing the challenge of improving the quality of products from higher education, then colleges and universities have need for reliable data (Daoud, Gabriner, Mery, & Wolfe, 1999, as cited in Swan, 2009). Such data can be obtained partly through an effective process of evaluation that allows for the examination of clear indicators of programmatic and institutional success.

Whereas the accreditation of the BBA in accounting program in this private Ghanaian university by the National Accreditation Board, the statutory body that authorizes institutions to run tertiary programs, may provide national recognition and authorization for the program, it offers little direct and indirect evidence of what students are learning and the overall performance of the program. This study intends to help reduce this gap by identifying the program's strength and weaknesses as perceived by key stakeholders. The research information from the study will contribute to ameliorating the challenges of sparseness of research literature on accounting education and the absence of a sustained evaluation culture in Ghana specifically and in sub-Saharan Africa more generally.

Purpose of the Study

The purpose of this descriptive quantitative survey study was to find out the perceptions of students, lecturers, graduates, and administrators of the Bachelor of Business Administration (BBA) in accounting program in a private university in Ghana. In the study, questionnaires were used to obtain quantitative information from students, faculty, graduates, and administrators of the program as the program context, implementation, and outcomes are explored.

Research Questions

The research questions for this study were informed and framed by the four components of the CIPP Evaluation Model: Context, Input, Process, and Product (Stufflebeam & Shinkfield, 2007). The study was guided by two main research questions:

1. What are the perceptions of administrators, students, faculty, and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?
2. Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program?

The associated research questions, framed to evaluate the performance dimensions (context, input, process, and product), were as follows:

Context Evaluation Questions: In the opinion of students, graduates, faculty, and administrators:

1. Do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?
2. Do the program goals align with the mission of the University?
3. Does the curriculum meet the program goals and objectives?

Input Evaluation Question: In the opinion of students, graduates, faculty, and administrators:

4. Do the quality and quantity of human and material resources meet the needs of students and the program?

Process Evaluation Question: In the opinion of students, graduates, faculty, and administrators:

5. What is the extent to which the program components are being implemented as planned?

Product Evaluation Question: In the opinion of students, graduates, faculty, and administrators:

6. What has been the impact of the program on graduates? What is the continuous impact of the program on current students?

Objectives and Hypotheses

Research Question 1

The objective of question 1 was to use descriptive statistics (means scores and standard deviations) to determine the perceptions of the various respondent groups about the BBA in accounting program. Data were acquired with a 5-point Likert-type scale that ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

Objectives of the Associated Research Questions

The associated research questions were organized under the four components of the CIPP evaluation model. The general objective for these associated research questions was to elicit the perceptions of the respondents on how the program had performed with regard to each of these components of CIPP. The following were the specific objectives of each of these questions:

Context Evaluation Objectives

Objective 1 was to find out the opinion/perceptions of faculty and administrators on whether the program goals and objectives align with the standards of professional accounting bodies such as the IFAC and ICAG.

Objective 2 was to make a determination of the opinion of faculty and administrators on whether the program aligns with the mission of the University as well as the School of Business.

Objective 3 was to determine undergraduates', graduates', faculty's, and administrators' perceptions on whether the curriculum met the program goals and objectives.

Input Evaluation Objective

The objective of this question was to determine the perceptions of undergraduates, graduates, faculty, and administrators on the quality and quantity of teaching and learning resources committed to the program.

Process Evaluation Objective

The objective of this question was to make a determination of how undergraduates, graduates, faculty, and administrators perceive the implementation of teaching and learning in the program. A further objective was to sample perceptions on the extent to which the various components of the program were being carried out.

Product Evaluation Objective

The objective of this question was to determine the perception of the four respondent groups on how the program has influenced or impacted the professional and social life of the current undergraduates or graduates of the program.

Research Question 2

A hypothesis is a tentative explanation that accounts for a set of facts and can be tested by further investigation. Creswell (2005) points out that a hypothesis in quantitative research is used to narrow the scope of the research purpose statement and indicates the expectations of a researcher (p. 130).

To answer question 2, the following research hypotheses were tested:

$H1_A$: There is significant difference in the perceived context performance dimension between the four groups.

$H\ 2_A$: There is significant difference in the perceived input performance dimension between the four groups.

$H3_A$: There is significant difference in the perceived process performance dimension between the four groups.

$H4_A$: There is significant difference in the perceived product performance dimension between the four groups.

Significance of Study

The significance of this study lies in the contribution it may make in better understanding the performance of this specific undergraduate accounting program and also in providing research information that will contribute to solving the problem of the relative lack of research literature on the evaluation of educational programs in higher

education in sub-Saharan Africa and Ghana in particular. Commenting on this situation, Hayward (2006) observes that, in spite of the recognition of the importance of higher education in the region and elsewhere,

> there is very little data on Africa supporting this link since the processes of accreditation and audits are of such recent vintage that it is too soon to measure the link or its impact. Nonetheless, within Africa, an increasing number of leaders in education and government are convinced of this relationship, or concerned enough about it, that they are pushing for effective quality assurance and quality improvement. (p. 7)

This statement, while recognizing the growing importance of quality control and improvement in higher education on the African continent which is the goal of most program evaluations, confirms the nascent nature of research and practice. Additionally, the study's significance could be seen in the potential it may have in raising questions capable of spawning further research in program evaluation in higher education.

Furthermore, the study's adoption of the descriptive quantitative survey method may, according to Van Dalen (1979), collect factual information that would explain existing situations, make comparisons and evaluations, identify special problems or justify existing conditions or practices, and determine what other people are doing about similar problems and make suggestions for future courses of action. Descriptive research uses people, documents, locales, objectives, and other written material as sources of information to describe, clarify, and interpret aspects of education as they presently exist (Charles, 1988; Salaria, 2012).

Lastly, by focusing on the necessary alignment that ought to exist between program objectives/standards, program delivery, and outcomes, the recommendations that will emerge from the study may provide information to the Department of Accounting and the School of Business as a whole, which will assist in program

improvement. The methodology and procedures could be adopted by other academic departments in the University to evaluate their programs on a regular basis. It is further hoped that the processes that are involved in the study and the involvement of internal stakeholders, in particular, shall lead to the building of evaluation capacity (Duignan, 2003; Sanders, 2002; Stufflebeam, 2003) in the Department of Accounting and the School of Business, and that program evaluation may be mainstreamed (Preskill & Boyle, 2008) in the entire University.

Assumptions

Leedy and Ormrod (2010) posit that "assumptions are so basic that, without them, the research problem itself could not exist" (p. 62). I thus made the following assumptions as the basis for the study: (a) that it is possible to undertake such an evaluation to determine perceptions of students, faculty (lecturers), graduates, and administrators of the performance of the BBA in accounting program; (b) that in researching and choosing the frameworks and methodology for the study, the review of the literature is assumed to be thorough and the choice of the criteria for the evaluation that also emerged from the review is acceptable, (c) that respondents who are involved in or have been involved in the program are capable of evaluating their experience in the program they are involved in or have been involved in, and are willing to honestly share such experiences and opinions through their responses to the questionnaire items, (d) that the framework and the standards for accounting education set up by the International Federation of Accountants (IFAC) through the International Accounting Education Standards Board (IAESB) are necessary and could form the basis of any effective evaluation in the field of undergraduate level accounting, and (e) that the descriptive

quantitative survey method adopted for this study can appreciably yield the expected information to enable the drawing of reasonable conclusions about the program.

Delimitations of the Study

A number of delimitations were inherent in the setting and the design of the study. First, the scope of the study was confined to the BBA in accounting program in a private Christian university in Ghana. The uniqueness of the evaluation context makes it difficult to replicate exactly in another context. Second, the responses of participants in this study were reflections of, and confined to, their personal experiences in the BBA in accounting program. The study did not investigate anything directly related to the financial operations of the program. Lastly, the study's adoption of the descriptive quantitative non-experimental design captured only the perceptions of study populations of the BBA in accounting program as contained in their responses to items on the questionnaires. In spite of the above, the study provides useful lessons in evaluation practice that could guide other evaluations in this context and beyond.

Conceptual Framework

This study was guided by a combination of three major frameworks (models). The first is Stufflebeam's four-stage model of evaluation (Context, Input, Process, and Product—CIPP) which proposes a straightforward, systematic, and practical approach to evaluation by employing a popular model used for the evaluation of educational and other social programs. The second is the Dimensions of Learning Model (DOL) by Marzano, Pickering, and McTighe (1993) which defines successful student learning in terms of five identified dimensions. The third is the International Education Standards

(IES) of the International Federation of Accountants (IFAC). Figure 1 is a diagrammatic representation of the conceptual framework.

The use of these frameworks in higher education provides clear-cut criteria, measures, plans, and procedures for evaluating programs. Although the presented approach is rooted mostly in the U.S. experience, the increasing emphasis on evaluation in higher education is an international phenomenon (Astin, 2002; Ewell, 2001; Harvey & Voorhees, 2005). Thus, this approach will likely be of interest and benefit to institutions of higher education in Africa and beyond.

The CIPP Evaluation Model

The Context-Input-Product-Process-Evaluation Model (CIPP), developed in the 1960s purposely for educational evaluation (Stufflebeam, 1971), has been described by Stufflebeam and Shinkfield (2007) as "a comprehensive framework for conducting formative and summative evaluations of programs, projects, personnel, products, organizations, and evaluation systems" (p. 325). The four components of the CIPP model provide robust indicators for proactively evaluating organizational health and success. The CIPP model is founded on an overall definition of evaluation described as:

> The process of delineating, obtaining, reporting, and applying descriptive and judgmental information about some object's merit, worth, significance, and probity in order to guide decision making, support accountability, disseminate effective practices, and increase understanding of the involved phenomena. (Stufflebeam & Shinkfield, 2007, p. 326)

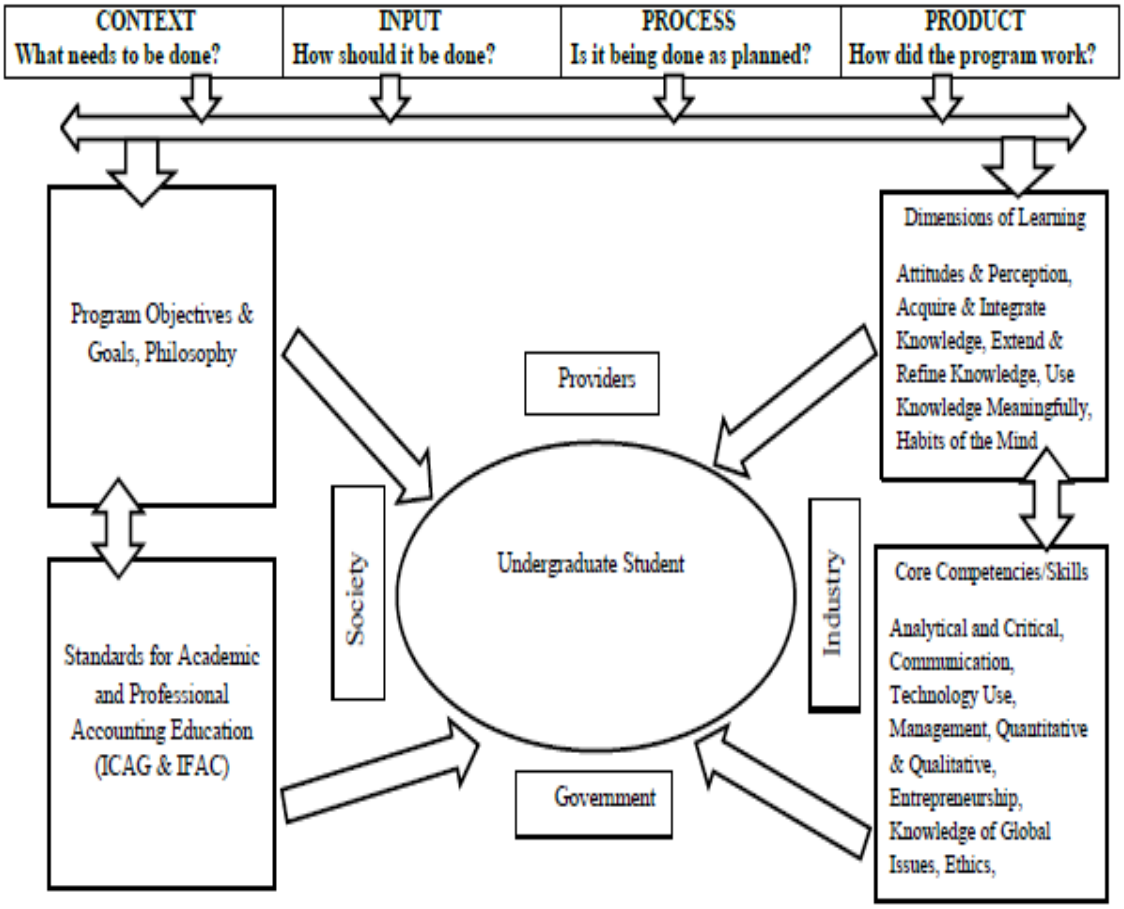

Figure 1: Conceptual framework for evaluating Bachelor of Business Administration in accounting programs.

The CIPP model, which is a decision-oriented evaluation approach, does not define the procedures that educational facilities and administrators can adopt to effectively select, implement, and evaluate the outcomes of a proposed method or procedure, but rather provides administrators with the tools to evaluate their level of success at each stage of the process and make relevant decisions as to the viability and future of a program.

There are four key principles that direct the CIPP evaluation model (Stufflebeam & Shinkfield, 2007). These principles that guide the actions of any evaluator are:

involving and serving stakeholders, adoption of an improvement orientation, adoption of an objectivist orientation, and adherence to professionally defined standards and practices. In addition to the above principles which may not necessarily be limited to the CIPP model, the versatility of the CIPP model as a framework for evaluating educational projects and entities is beyond dispute.

Zhang et al. (2011) have cited numerous instances where the model has been employed in educational settings. These include: Zhang et al. (2009), to assess a service-learning program in teacher education using mixed methods research; Zhang et al. (2008), to undertake a 360° assessment of the multi-dimensional effects of a service-learning program in teacher education using mixed methods research; Nicholson (1989), to evaluate reading instruction; Matthews and Hudson (2001), to develop guidelines for the evaluation of parent training projects; Steinert, Cruess, Cruess, and Snell (2005), for a faculty development project designed to support the teaching and evaluation of professionalism of medical students and residents; Chien, Lee, and Cheng (2007), to construct Taiwan's national educational indicator systems; Osokoya and Adekunle (2007), to assess the trainability of enrollees in the Leventis Foundation (Nigeria) Agricultural Schools' projects; Combs, Gibson, Hays, Saly, and Wendt (2008), to derive a course assessment and enhancement model based on the CIPP evaluation model because of its flexibility in providing formative and summative results (pp. 61-62).

Other evaluations of programs in higher education using the CIPP model have been done by: Chiang (1996) in assessing the effectiveness of 5-year mechanical engineering technology programs of junior colleges in Taiwan, R.O.C.; Hsieh (1999) in assessing the effectiveness of a 2-year banking and insurance technology programs of

junior colleges in Taiwan; Onyefulu (2001) to evaluate the Business Education programs in the University of Technology, Jamaica; Shi (2006) to evaluate an international teaching assistant program; Mishra, Vijayshri, and Garg (2009) to evaluate the undergraduate physics program at Indira Gandhi National Open University; and Karataş and Fer (2009) to evaluate the English curriculum at Yildiz Technical University.

The Dimensions of Learning Framework

The Dimensions of Learning model (DOL) is a comprehensive model that employs what researchers and theorists know about learning (Brandsford, Brown, & Cocking, 2004) to define the learning process. As a comprehensive model, DOL is applicable across all content areas, grade levels, and stages of education. Its premise is that the five types of thinking, referred to as the dimensions of learning, are essential to successful learning. This model is a comprehensive instructional framework that illuminates student thinking and learning. It is also a comprehensive tool for performance assessment. The five dimensions of learning are: positive attitudes and perceptions about learning, acquiring and integrating knowledge, extending and refining knowledge, using knowledge meaningfully, and productive habits of the mind.

In this study the DOL model was used at the input, process, and product stages to determine whether the right environment has been created for students to facilitate their learning. It was also employed to examine whether students were being assisted to develop the proper habits that will ensure their taking control of their own learning. Lastly, the model also assisted in evaluating whether the pedagogical methods are assisting students to acquire, integrate, and use knowledge meaningfully and creatively.

Framework for International Education Standards (IES)

The Framework for International Education Standards for Professional Accountants, which establishes the concepts that the International Accounting Education Standards Board (IAESB) uses in its publications, is intended to assist International Federation of Accountants (IFAC) member bodies in the direct or indirect exercise of responsibility for the education and development of their members and students. It also aims at enhancing the understanding of the work of the IAESB by a wide range of stakeholders. These include:

> Universities, employers, and other stakeholders who play a part in the design, delivery, or assessment of education programs for accountants; regulators who are responsible for oversight of the work of the accountancy profession; government authorities with responsibility for legal and regulatory requirements related to accounting education; accountants and prospective accountants who undertake their own learning and development; and any other parties interested in the work of the IAESB and its approach to developing publications on accounting education. (International Federation of Accountants, 2010, pp. 10-11)

IFAC member bodies in countries around the world are expected through the IES to guide and promote professional accounting education and practice. The IAESB applies the concepts set out in their framework in developing IES and expects member bodies in the absence of their own concepts to "apply these concepts when designing, delivering, and assessing education for professional accountants" (p. 11). Currently, there are eight IES covering varied areas such as:

1. Entry requirements to a program of professional accounting education.
2. Content of professional accounting education programs.
3. Professional skills and general education.
4. Professional values, ethics and attitudes.
5. Practical experience requirements.
6. Assessment of professional capabilities and competence.
7. Continuing professional development (program of lifelong learning and continuing development of professional competence).
8. Competence requirements for audit professionals.

(International Federation of Accountants, 2010, p. 33)

Definitions of Terms

For the purpose of clarity in this study, the following terms are defined and adopted:

Program: An ongoing collection of related educational activities that result from the implementation of a course of study in order to attain a set of goals, objectives, or expected outcomes.

Program evaluation: The systematic collection of information about the characteristics, activities, and outcomes of programs to improve program effectiveness, make judgments about the program, or inform decisions about future programming, and/or increase understanding (Patton, 2008).

Program objectives: The planned purposes of the program being evaluated.

Accounting education: University-level teaching of accounting programs aimed at training students to become accounting professionals (Albrecht & Sack, 2000; Lusher, 2006).

International Federation of Accountants (IFAC): This is a body set up to serve the public interest, strengthen the worldwide accountancy profession, and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards, and speaking out on public interest issues where the profession's expertise is most relevant (International Federation of Accountants, 2010).

International Accounting Education Standards Board (IAESB): A body set up to function as an independent standard-setting body under the auspices of IFAC.

International Education Standards (IES): Standards set and supervised by IAESB to ensure the maintenance of high professional accounting standards and education.

Institute of Chartered Accountants (Ghana): This is the sole body charged with the regulation of the accountancy profession in Ghana.

Stakeholder Group: A group of students, employees, and alumni with similar roles, responsibilities, expectations, and outcomes within the University.

Performance: A composite variable that combines the program context, inputs, process, and product into a single evaluation indicator.

Context, Input, Process and Product (CIPP): An evaluation model that comprises context, input, process, and product.

Summary

The importance of evaluating the BBA in accounting program has been highlighted in this chapter. This evaluation provides information about the strengths and weaknesses of the program and provides important data for program managers to improve the program quality and student learning. In addition, the study makes a vital contribution to the sparse research literature on accounting education and program evaluation in Ghana and sub-Saharan Africa. The adoption of a descriptive quantitative research approach provides a reasonable picture of the perceptions of the identified participant groups of the performance of the program evaluated.

The following chapter discusses the related literature on accounting education and calls for reform for accounting education in sub-Saharan Africa with emphasis on Ghana, the necessity of program evaluation and the employment of the specific conceptual frameworks, and the challenges of higher education in Africa which impinges on the

quality of educational delivery, including the ability to continually evaluate academic programs.

CHAPTER 2

REVIEW OF LITERATURE

The review of the literature serves several purposes in this study. First, it makes the argument for conducting such an evaluation in accounting education in the particular context. Second, it stresses the necessity of program evaluation in higher education. Third, it indicates the employment of the CIPP evaluation model first developed and popularized by Stufflebeam in 1966 (currently in its fifth installment) and its application to an educational context, the Dimensions of Learning model by Marzano et al. (1993) and the use of a recognized standard of accounting education to frame this program evaluation. Finally, this review of literature highlights the challenges of higher education in Africa and their effect on quality education. Key areas in the review include the following: standards and learning outcomes in accounting education; accounting education in Ghana; the necessity of program evaluation in higher education; the CIPP model (philosophy, key components, and underlying principles); the Dimensions of Learning framework; standards and learning outcomes in accounting education; and challenges of higher education in sub-Saharan Africa.

In the search for relevant literature for the review, I consulted print and online resources. Access to most of these was through the James White Library portal at Andrews University. Keyword searches included phrases such as program evaluation, approaches to program evaluation, cultural competence in program evaluation, quality

issues in higher education, challenges of higher education in Africa, and issues in accounting education. Major databases such as Academic Search Complete (EBSCO), Dissertation Abstracts International (ProQuest), Educational Resources Information Center (ERIC) and Education Abstracts were used extensively. Although considerable effort was made to extend the sample of reviewed published material beyond the North American context, the vast majority of the articles used were nonetheless located in the *American Journal of Evaluation, Canadian Journal of Program Evaluation, Educational Evaluation and Policy Analysis, Evaluation, Evaluation and the Health Professions, Evaluation and Program Planning, Journal of Multidisciplinary Evaluation, New Directions for Evaluation, Studies in Educational Evaluation, Journal of Accounting Education,* and *Accounting Education: An International Journal, Issues in Accounting Education.* Relevant published books were also consulted and bibliographies of recently published dissertations were followed to locate otherwise undetected articles and studies. The articles and publications have been reviewed on the basis of currency and relevance to the topic at stake.

Accounting Education

Accounting is seen by the American Institute of Certified Public Accountants (AICPA, 1970) "as a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions—in making reasoned choices among alternative courses of action" (p. 40). The profession offers accounting, bookkeeping, tax preparation, auditing, and financial information to help people make better decisions. The key function of accounting then is to provide "information services" in an information age. Cheng (2007)

opines that accounting is not merely the language of the enterprise, informing supervisors, but a significant mover of a country's economic development. It is a service activity whose purpose is to divulge information, especially financial and accounting information, to help individuals, investors, businesses, and policy makers make better financial decisions.

Accounting education can be defined as educating the students in determining, collecting, recording, summarizing, reporting, analyzing, and auditing the data that will steer the decisions in business (Mustapha, 2011). The accounting profession like many others has not been unaffected by rapid economic and technological developments of national and global proportions. Pressures for change come from many sources, including globalization, advances in technology, business complexity, societal changes, and the expansion of stakeholder groups, including regulators and supervisory bodies as well as the broader community (Zraa, Kavanagh, & Hartle, 2011).

To meet the needs created by these changes and developments, an efficient accounting education is an imperative (Steadman & Green, 1995). For researchers, practitioners, and recognized professional bodies, the disconnect between the accounting applications and accounting education is untenable. Mustapha (2011) cites some attempts that have been made to meet this deficiency in accounting education (Albrecht, 2002; Bedford & Shankir, 1987; Mathews, 2001; Mulford & Werich, 1992; Pincus, 1990).

Albrecht and Sack (2000) in their commissioned report titled *Accounting Education: Charting the Course Through a Perilous Future* bemoaned the state of accounting education in the United States, emphasizing that "accounting education today is plagued with many serious problems and our concern is that if those problems are not

seriously addressed and overcome, they will lead to the demise of accounting education" (p. 1). Their dire conclusion was based among others on their statement that "accounting leaders and practicing accountants are telling us that accounting education, as currently structured, is outdated, broken, and needs to be modified significantly" (p. 1). Admittedly, some progress has been made since the publication of this seminal document, which they appropriately described as a "thought piece." It however gives an indication of the call for change that has been made by researchers and practitioners in the field. The document by Albrecht and Sack was not only diagnostic but also prescriptive, and one may conclude without fear of contradiction that it has prompted part of the global change that one sees in accounting education today.

In spite of the strides made in the worldwide reform in accounting education, there are researchers who still take the position that, currently, accounting education as a model has failed to focus on developing graduates for successful careers worldwide (Awayiga et al., 2010, as cited in Zraa et al., 2011). Zraa et al. (2011) further opine that "whereas accounting education should enable students to possess the necessary skills for the work place, it seems that accounting literature still has debates on what necessary skills the graduates should possess and how these skills can be delivered to them" (p. 3).

It is worthy of note that recent reviews in accounting education literature in the United States by some scholars in the field since 1991 have provided research knowledge in accounting education practices. Additionally, the studies and the reviews have helped to identify gaps in the literature and practice that will ultimately encourage improved accounting education, something that most educators and practitioners have clamored for. For instance, in the last two reviews by Apostolou, Hassell, Rebele, and Watson (2010)

and Apostolou, Dorminey, Hassell, and Watson (2013), attention was drawn to several areas that needed strengthening in accounting education. Apostolou et al. (2013) stated in one of their conclusions that "the literature consistently shows that core professional competencies (e.g., communication, analytical skill, critical thinking) are important for success in accounting" (p. 146). They also pointed out that offering students opportunities to interact with professionals, through internships, service learning, and mentoring are very important in developing students' professional skills.

These reviews and the determination of practitioners and educators to improve the training of accountants globally should give reasons for hope that things will only get better.

The Objectives of Accounting Education

The primary goal of any education aimed at preparing students to become accounting professionals must equip them reasonably well through college education and smooth their entry to the world of work. The goals set for accounting education directly determine the training orientation and professional curriculum settings through which the accounting professional will be produced. The objectives of an accounting program should be consistent with the entity of which it is a part (Scribner, 1995). The implication of this observation is that an accounting program and, by extension, accounting education must be responsive to the parent institutions and constituencies that are interested in accounting education and which it serves. Scribner (1995) further argues that in addition to being consistent with the goals of stakeholders and interested entities, accounting goals and objectives should be specific enough to permit measurement of achievement and inform decisions regarding the operation of the particular accounting education program.

Debates over the need to reform the nature of accounting education have been vigorous, ongoing and date back over a decade (Ainsworth, 2001). Ainsworth (2001) has cited studies and calls by researchers and several bodies in this endeavor (American Accounting Association [ACA], 1996; American Institute of Certified Public Accountants [AICPA], 2000; Deppe et al., 1991; Institute of Management Accountants [IMA], 1994, 1996, 1999; Kullberg et al., 1989; May et al., 1995; Patton & Williams, 1990, as cited in Ainsworth, 2001). Such calls for change have not been limited to the United States. Ainsworth (2001) also cites (1995), Hardern (1995), and Johns (1995) who have discussed the need for change and the necessity for developing competency standards in the United Kingdom, Australia, and New Zealand. In an introduction to a study that investigated the perceptions of practitioners, academics, and students on the educational implications of the changing role of accountants in Australia, Jones and Abraham (2007) summarize:

> The literature indicates that the role of accounting has changed in recent years, and that it will continue to do so (Blewitt 2003; Burns and Scapens 2000; Fleming 1999; Kelman 2005; Kroll 2005). Thus, the tasks performed by accountants have expanded to reflect these developments in the workplace (Blewitt 2003; Holtzman 2004; Siegel 2000). This, in turn, has necessitated the transformation of the current skill set required by accounting graduates (Siegel 2000; Stimpson 2000). Jackson and Lapsley 2003; Yasin, Bayes and Czuchry 2005). This means that the skills needed for professional success have also changed (Karr 2005; Power 2003). (pp. 16-17)

Mustapha (2011) has examined some previous studies on accounting education, observing that the developments cited below are of some importance in the construction of accounting education standards. Table 1 details some of the studies and documents that have been critical in the development of accounting education standards in the United States.

Table 1

A Summary of Committee Reports and Position Papers Critical for the Development of Accounting Education Standards in the U.S.

Committee/Report	Aims/Objectives and Conclusions/Recommendations
1986: Bedford Report—Future Accounting Education: Preparing for the Expanding Profession (American Accounting Association, 1986).	This report came out of a committee set up in 1984 by the American Accounting Association's Executive Committee made of individuals from various backgrounds. The Committee studied the features of the expanding accounting profession and the state of accounting education and addressed the future scope, context and structure of accounting education. The Committee made the following recommendations intended to serve as broad guidelines and to provide direction for those who initiate changes in accounting education. Colleges and universities were expected to: 1. Approach accounting education as an information development and distribution function for economic decision making and 2. Emphasize students' learning to learn as the primary classroom objective. The committee made 28 recommendations. Ten of these recommendations were on the future scope, content and structure of accounting education addressing the most comprehensive concern of the committee, i.e., that the foundation for a broad education should be obtained from an accountant's collegiate education. Other recommendations are associated with the teaching process, faculty responsibilities, administration, accreditation, professional examination, and economics of accounting education.
1989: The White Paper created by the eight major accounting firms in America (Perspectives on Education: Capabilities for Success in the Accounting Profession) (American Accounting Association, 1989).	The chief executives of the eight largest public accounting firms developed their position in a white paper on education for the accounting profession. The firms were: Arthur Andersen & Co., Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse, and Touche Ross. The following recommendations were made: 1. The formation of a coordinating committee of all major constituencies to address issues that impact the educational process and to guide the academic

Table 1—*Continued.*

Committee/Report	Aims/Objectives and Conclusions/Recommendations
	community in re-engineering the curriculum. Representation was to include, among others, the AICPA, AAA, AACSB, National Association of State Boards of Accountancy (NASBA), Financial Executives Institute (FEI), National Association of Accountants (NAA) and the major firms. 2. The participation of firms in, and support for the coordinating committee and other appropriate groups with leadership, guidance and financial resources. 3. The assumption of the leadership role by the American Accounting Association, the primary organization representing accounting faculty, in establishing the coordinating committee. Efforts by the AAA to bring about the required curricular changes should be supported by the profession. 4. Designated representatives from the profession should actively participate in the review of the accreditation standards to be conducted by the AACSB. 5. The recognition of organizations responsible for professional examinations and licensure of the effect of their activities on the accounting education process and make accommodations in their policies and procedures.
1990: The grant project carried out by AECC (Accounting Education Change Commission) at 13 universities (American Accounting Association, 1990).	In 1989 the Accounting Education Change Commission (AECC) was formed to improve the academic preparation of accountants, so that entrants to the profession (broadly defined) would possess the skills, knowledge, and values and attitudes required for success in accounting career. In 1996 it handed off its activities to the American Accounting Association. One of the most visible AECC activity over its seven-year life was the funding of curriculum grants at 13 educational institutions. The institutions were: Arizona State University, Brigham Young University, Kansas State University, Kirkwood Community College, Mesa Community College, North Carolina A & T State University, Rutgers University-Newark, University of Chicago (Graduate School of Business), University of Illinois, University of Massachusetts at Amherst, University of North Texas, University of Notre Dame, and University of Virginia.

Table 1—*Continued.*

Committee/Report	Aims/Objectives and Conclusions/Recommendations
1994: Assessment for the New Curriculum: A Guide for Professional Accounting Programs (American Accounting Association, 1994).	The Accounting Education Change Commission (AECC) in its bid to improve accounting education and practice adopted three major thrusts: faculty development, curriculum development and dissemination, and assessment. The AAEC Assessment monograph provided a background on the assessment movement in the U.S., outlined a model for developing an assessment program, provided guidance for faculty to assess not only the traditional learning outcomes but also the expanded learning outcomes advocated by the AECC and others, and illustrated the use of assessment as a tool for continuous improvement of learning outcomes and client satisfaction.
1995: The study entitled "Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum" (American Accounting Association, 1995).	This is a position paper in which the Accounting Education Change Commission stressed the importance of lifelong learning and how teachers can assist students to become intentional learners.
1996: The study entitled "Position and Issues Statements of the Accounting Education Change Commission" (American Accounting Association, 1996).	The AECC published two position statements and six issues statements. 1. Position Statement Number 1 deals with objectives of education for accountants (September 1990). 2. Position Statement Number 2 deals with the first course in accounting (June 1992). 3. Issues Statement Number 1: AECC urges priority for teaching in Higher Education (August 1990). 4. Issues Statement Number 2: AECC Urges Decoupling of Academic Studies and Professional Accounting Examination Preparation (July 1990). 5. Issues Statement Number 3: The Importance of Two-Year Colleges for Accounting Education (August 1992). 6. Issues Statement Number 4: Improving the Early Employment Experience of Accountants (April 1993). 7. Issues Statement Number 5: Evaluating and Rewarding Effective Teaching (April 1993). 8. Issues Statement Number 6: Transfer of Academic Credit for the First Course in Accounting between Two-Year and Four-Year Colleges (June 1995).

Table 1—*Continued.*

Committee/Report	Aims/Objectives and Conclusions/Recommendations
1998: The study "CPA Vision: Focus on the Horizon" carried out by AICPA (American Institute of Certified Public Accountants, 1998).	This was a cooperative effort in the 1990s between AICPA and state societies CPAs from United States to develop an unprecedented grassroots vision for the accounting profession for 21st century and beyond. The CPA Vision Project created a comprehensive and integrated vision of the profession's future designed to: 1. Build awareness of future opportunities and challenges for all segments of the profession. 2. Lead the profession as it navigates the changing demands of the marketplace. 3. Draw together the profession to create a vibrant and viable future. 4. Leverage the CPA's core competencies and values. 5. Guide current and future initiatives in support of the profession and the protection of the public interest. Out of this forum the CPAs came up with a vision, purpose, core values, core competencies, and core services for their profession.
1999: The study entitled "The Accounting Education Change Commission: Its History and Impact" (Sundem, 1999). The study entitled "Accounting Education: Charting the Course Through a Perilous Future" carried out by Albrecht and Sacks (2000).	This study was sponsored by 4 major groups that were desirous to improving accounting education: the Institute of Management Accountants (IMA), the American Institute of Certified Public Accountants (AICPA), the American Accounting Association (AAA), and the Big 5 professional service firms (Arthur Andersen, Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers). Their concerns focused on the following: 1. The number and quality of students electing to major in accounting is decreasing rapidly. Students are telling us by their choice of major that they do not perceive an accounting degree to be as valuable as it used to be or as valuable as other business degrees. 2. Both practicing accountants and accounting educators, most of whom have accounting degrees, would not major in accounting if pursuing their education over again.

Table 1—*Continued.*

Committee/Report	Aims/Objectives and Conclusions/Recommendations
	3. Accounting leaders and practicing accountants are telling us that accounting education, as currently structured, is outdated, broken, and needs to be modified significantly. Four broad recommendations came out of the study which Albrecht and Sachs referred to as "thought pieces." They stressed the necessity of restructuring future accounting programs to avoid a "one shoe fits all" approach to curricula, teaching, and faculty development by: 1. Assessing the internal and external operating environments. 2. Carefully considering every degree offered and its real fit and purpose. 3. Carefully considering the curriculum and course content. 4. Carefully considering the pedagogy in each class.
2005: Accounting Education Standards that should be applied by all member accounting organizations of IFAC (International Federation of Accountants, 2010).	The International Accounting Education Standards Board (IAESB) sets global standards for accounting education and development. The IAESB was created as an independent body by the International Federation of Accountants (IFAC) in 2003, and issued its first standards in 2005. Since then it has produced a total of eight standards that cover a variety of issues in accounting education and professional standards. These standards are: 1. IES 1, Entry Requirements to a Program of Professional Accounting Education 2. IES 2, Content of Professional Accounting Education Programs 3. IES 3, Professional Skills and General Education 4. IES 4, Professional Values, Ethics and Attitudes 5. IES 5, Practical Experience Requirements 6. IES 6, Assessment of Professional Capabilities and Competence 7. IES 7, Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence 8. IES 8, Competence Requirements for Audit Professionals

Out of these various deliberations and research have emerged some objectives and standards from various umbrella bodies concerned with accounting education. These may not by any means reflect the entire scope of what to include in any such education. They do however provide some idea of some of the competencies required of the professional accountant in the current globalized and complex work environment.

It is worthy of note that recent reviews in accounting education literature in the United States by some scholars in the field since 1986 have provided research knowledge in accounting education practices. Additionally, the studies and the reviews have helped to identify gaps in the literature and practice that will ultimately encourage improved accounting education, something most educators and practitioners have clamored for over the years. For instance, in the last two reviews by Apostolou et al. (2010) and Apostolou et al. (2013), attention was drawn to several areas that needed strengthening in accounting education. In the review of the literature from 2006-2009, Apostolou et al. (2010) came up with two important conclusions. The first was to recognize the variety of technologies available to assist student learning and identify the ones most suited for improving accounting education. The second focused on the research-driven conclusion that student learning improved when classes are interactive with multiple forms of presentation. Apostolou et al. (2013) stated in one of their conclusions that "the literature consistently shows that core professional competencies (e.g., communication, analytical skill, critical thinking) are important for success in accounting" (p. 146). These researchers also pointed out that offering students opportunities to interact with professionals, through internships, service learning, and mentoring are very important in developing students' professional skills.

These extensive reviews and the determination of practitioners and educators to improve the training of accountants globally should give reasons for hope that things will only get better.

The International Accounting Education Standards

The International Accounting Education Standards Board (IAESB) of the International Federation of Accountants (IFAC) in its revised standards document (International Federation of Accountants, 2010) emphasizes that:

> The aim of this IES (International Education Standard) is to ensure that candidates for membership of an IFAC member body have enough advanced professional accountancy knowledge to enable them to function as competent professional accountants in an increasingly complex and changing environment. (p. 39)

The standards outline that the primary knowledge part of professional accounting education programs should fall under three major headings (see Table 2): (a) Accounting, finance and related knowledge; (b) Organizational and business knowledge; and (c) Information technology knowledge and competences.

The aims of these standards are to prescribe the range of professional knowledge, professional skills, professional values, ethics and attitudes required, develop an attitude of lifelong learning, focus on learning outcomes, and promote consistency and convergence in accounting education.

A recent study by Crawford, Helliar, Monk, and Veneziani (2014) considered the organizational legitimacy of the International Accounting Education Standards Board (IAESB) and whether it is perceived or accepted as the appropriate standard setter of professional accounting education globally. These researchers examined the perceptions of 21 selected accounting bodies from different parts of the world on compliance to

Table 2

Summary of International Education Standards (IES) in Three Areas of Professional Accounting Education

Accounting, finance and related knowledge component	Organizational and business knowledge component	Information technology component
• Financial accounting and reporting • Management accounting and control • Taxation • Business and commercial law • Audit and assurance • Finance and financial management • Professional values and ethics	• Economics • Business environment • Corporate governance • Business ethics • Financial markets • Quantitative methods • Organizational behavior • Management and strategic decision making • Marketing • International business and globalization	• General knowledge of IT; • IT control knowledge; • IT control competencies; • IT user competencies; and • One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems

Note. International Federation of Accountants: International Accounting Education Standards. Adapted from *Handbook of International Education Pronouncements*, 2010, pp. 40, 42-44.

IAESB pronouncements. They concluded from their study that "compliance does not always indicate conformity of practice amongst the professional bodies which have obligated themselves to comply with International Education Standards (IES)" (p. 67). The implication of this for the current study is that while the Institute of Chartered Accountants (Ghana) is affiliated to the International Federation of Accountants, there is the possibility that it may not have complied fully with the IES.

The American Accounting Association (AAA, 1999, as cited in Chun-Mei, 2009) has also suggested that the objectives of accounting education may be as follows:

a. To initiate, encourage, and sponsor research in accounting and to publish or aid in the publication of the results of that research.
b. To advance accounting instruction and to encourage qualified individuals to enter accounting professions.
c. To advance the development and application of accounting concepts and principles and seek their adoption for financial statements prepared for external purposes.

d. To advance the development of accounting for internal management purposes.
e. To spread the knowledge of accounting to qualified students and the general public. (p. 13)

In an African Region Learning Workshop held in Nairobi in 2006 to examine the role of the accounting profession in economic development, some pertinent questions posed to Africa by the implementation of the IES were raised. One pertains to the key issues and challenges for individual countries in Africa in implementing these standards in accounting education. In other words how will accounting educators include these standards for accounting education in their specific contexts? While this continues to be a challenge, some progress has been made by country affiliates of IFAC in implementing these standards.

Accounting Education in Ghana

Belete and Dessalegn (2011) cite Perera (1989) in emphasizing that accounting is a product of its environment, and a particular environment is unique to its time and locality. The two researchers further indicate from available research (Ashraf & Ghani, 2005; Mashayekhi & Mashayekh, 2008; Prather-Kinsey, 2006; Wijewardena & Yapa, 1997) that accounting education and accounting practice in developing countries have been shaped by the accounting systems of Western countries. The differences that exist between countries are traceable to their colonial experience. For instance, most of former British colonies modeled their accounting education systems and practices around the British systems (Ashraf & Ghani, 2005, as cited in Belete & Dessalegn, 2011). The literature further indicates, according to Belete and Dessalegn (2011), that after independence while some countries such as Sri Lanka continued to follow their former colonizer's system, others such as Singapore gradually developed an indigenous

accounting educational system in the mid-1960s to replace the British-dominated one (Uche, 2007; Wijewardena & Yapa, 1997) corroborates this by stating that "the development of company law and the accounting profession in all the three countries [Ghana, Nigeria, Sierra Leone] followed closely the development in the United Kingdom [colonizer]" (p. vi).

The importance of accounting education in Africa has been increasing in recent decades especially since the 1990s (Aggestam, 2009). A study sponsored by the United Nations in 1993 established a positive correlation between the status of the accounting profession and the quality of accounting education. The interest in the development of accounting education in Africa cannot be divorced from the worldwide call for standardization of professional accounting education and qualification systems. The subject of accounting education in Africa has received very little attention in accounting literature (Aggestam, 2009; Ahmad & Gao, 2004; Dixon, 2004; Uche, 2007). Aggestam (2009) further comments that the work by Uche (2007) has been a remarkable addition to the sparse literature on accountancy education, training, and qualifications in West African countries. Uche (2007) has given a comprehensive account of the development of the accounting profession in British West Africa (Ghana, Nigeria, and Sierra Leone) emphasizing that there has been a lack of previous research probably because of "the relative youth of the accountancy profession in these countries" (p. v).

Uche (2007) and Aggestam (2009) in studies of accounting education in three Anglophone West African countries pointed out that the Institute of Chartered Accountants of Ghana (ICAG), a member of the International Federation of Accountants (IFAC) and the Association of Accountancy Bodies in West Africa (ABWA), is the sole

regulator of the accountancy profession in Ghana. The ICAG, which was established by the Chartered Accountants Act (1963), serves as both an examining body for awarding chartered accountant certification and the licensing authority for members engaged in public auditing practice. According to Uche (2007), the Act stipulated the setting up of a governing council with the following responsibilities:

- To maintain and publish a register of chartered accountants and of practicing accountants;
- To secure the maintenance of professional standards among persons who were members of the institute and to take such steps as might be necessary to acquaint such persons with the methods and practices necessary to maintain such standards;
- To maintain a library of books and periodicals relating to accountancy and to encourage the publication of such books; and
- To encourage research in the subject of accountancy and generally to secure the well-being and advancement of the profession of accountants (section 9). (p. 25)

In government-accredited tertiary institutions, students are introduced to curricula that prepare them for professional examinations including that of ICAG. Other external accounting qualifications are provided through organizations such as ACCA, ICAEW, and AICPA, among others. Entry into the professional program requires grades that are equivalent for entry into a recognized university degree program. The content outlined for the education of professional accountants covers by and large the requirements of IES. Aggestam (2009) found that there are, however, gaps in the area of ethics, corporate governance, international business, and globalization. In addition, the required intellectual skills are not described with the explanation that these are assessed at the different levels of the ICAG examinations. Furthermore, all other skill requirements such as the development of technical, functional, and personal skills are acquired through a

combination of general education, specific professional accountancy education course content, and/or through practical experience.

Three years of practical experience are required for professional membership in the ICAG. This may take place either before the professional accountancy education program of study, at the same time as the professional accountancy education program of study, or after the professional accountancy education program of study. Assessments are carried out through ICAG by qualified and approved individuals. Continuing professional development is encouraged, enforced, and monitored and is mandatory for all members with sanctions for non-compliance.

A World Bank and International Monetary Fund (2004) sponsored study, *Report on the Observance of Standards and Codes (ROSC) in Accounting and Auditing in Ghana*, stated the inadequacy of professional accounting education and training in the following statement:

> The accounting and auditing practices in Ghana suffer from institutional weaknesses in regulation, compliance, and enforcement of standards and rules. . . . Although Ghana Accounting and Auditing Standards have been based on International Accounting Standards and International Standards on Auditing, respectively, they are outdated and gaps exist in comparison with the international equivalents. Furthermore, national ethical requirements for auditors are not in line with international requirements. . . . These factors, as well as poor quality accounting education and training, have contributed to weaknesses of the financial reporting and auditing regime. (World Bank & International Monetary Fund, 2004, p. 1)

The report further observes that although ICAG's main entry requirements to the profession are in line with IFAC requirements, in practice lower entry requirements are accepted. The ICAG-prescribed curriculum for educating and training of professional accountants is over a decade old. However, a proposal to revise the curriculum that became effective in May 2005 still did not fully meet the IFAC International Education Standards. Pre-qualification accounting courses do not include practical application of

national or international accounting and auditing standards. Many accounting educators lack the experience and adequate knowledge to teach either the theoretical or practical aspects of the International Accounting Standards (IAS) and the International Standards in Auditing (ISA). The IAS and ISA learning materials are very expensive and not easily available. The outdated curriculum and lack of appropriate learning materials leave students without a background in current accounting and auditing standards. The capacity and resource constraints at higher educational institutions (including lack of skilled instruction and availability of materials) contribute to very low pass rates in professional certification examinations.

The World Bank and International Monetary Fund (2004), in commenting on an additional proposal by the ICAG to establish a chartered accountancy college to improve the weak state of accountancy education in Ghana, observed that "experience in other countries shows that improving accountancy education in colleges and universities would be more beneficial than creation of a separate chartered accountancy college" (p. 8). These observations sum up to a large extent the picture of professional accounting education in Ghana. It is in the light of this that educators in the field ought to work hard to prioritize programs for improving the education of accountants. Such prioritization should include the urgency of continuous evaluation of accounting education programs.

Definition of Evaluation

Various definitions for evaluation have been proffered as the modern field has grown in depth, breadth, and sophistication. Demarteau (2002) has observed that all evaluation should be framed by three key components. He defines evaluation as "the process of information collection; the value judgment that is the product of this process;

and finally the use of the value judgment in the decision making leading to action" (p. 457). Weiss (1998) sees evaluation as the "systematic assessment of the operation and/or the outcomes of a program or policy, compared to a set of explicit or implicit standards, as a means of contributing to the improvement of the program or policy" (p. 4). This is in reference to the fact that one of the major aims of evaluation is to facilitate program improvement.

Nevo (1983) outlined some of the key elements and the main thrust of these definitions. He begins with the earliest definitions such as Tyler's (1950) that see evaluation as the process of determining to what extent educational objectives are being realized, and continues his discussion by citing Alkin (1969); Cronbach (1963); and Stufflebeam (1971), who see evaluation as providing information for decision making. Nevo (1983) further cites multiple sources (Eisner, 1979; Glass, 1969; House, 1980; Joint Committee, 1981; Scriven, 1967; and Stufflebeam, 1974) to show how newer definitions and understandings view evaluation as the assessment of worth or merit, and other authorities (Guba & Lincoln, 1981; and Stake, 1967), who conceptualize evaluation as an activity comprised of both description and judgment. The judgmental stance that these latter definitions seem to take, Nevo (1983) rightly asserts, has the potential of creating considerable anxiety among potential evaluees and raises resistance among opponents of evaluation.

Patton (1982), after a review of several definitions, came out with a user-friendly approach that sees evaluation as the systematic collection of data about a broad range of topics for use by specific people for a variety of purposes. While recognizing the variations in definitional content, Patton concluded from his review that:

1. Evaluation is a process of determining the extent to which the goals and objectives of a program are being attained.

2. Evaluation involves primarily the application of rigorous social science methods to the study of programs.

3. Evaluation is the process of comparing the relative costs and benefits of two or more programs.

4. Evaluation is a process of judging a program's value.

5. Evaluation is the generation of data for decision-making and problem solving.

In the *Evaluation Thesaurus,* Scriven (1991) defines evaluation as "the process of determining the merit, worth and value of things and evaluations are the products of that process" (p. 1). Evaluation is used in the narrowest sense to mean only systematic and objective evaluation. Stufflebeam and Shinkfield (2007) have observed that the complex nature of the field and the vast array of approaches and activities that constitute evaluation make it challenging in coming to conclusions on any one definition. Nevertheless, there are key elements and criteria that have become worthy of consideration when assessing programs and these are sought for in any useful definition.

The Joint Committee on Standards for Educational Evaluation (1994) states that "evaluation is the systematic assessment of the worth or merit of an object" (p. 3). Whereas this definition rightly mentions key elements such as systematic and worth or merit, it omits others such as probity, feasibility, safety, significance, and equity. Stufflebeam and Shinkfield (2007), in attempting to outline the main tasks in any program evaluation and the type of information that ought to be collected in the process, operationally define evaluation as "the systematic process of delineating, obtaining,

reporting, and applying descriptive and judgmental information about some object's merit, worth, probity, feasibility, safety, significance, and equity" (p. 16).

What seems clear and agreeable to me are the positions taken by Guba and Lincoln (1989) and Stufflebeam and Shinkfield (2007), that there is no right way to define evaluation and that whatever definition one adopts depends on the preferred model or approach of the evaluator. However, for the purposes of the current study, evaluation is seen as the systematic application of scientific methods to assess the design, implementation, improvement, or outcomes of a program (Jenkins & Curtin, 2006).

Culturally Competent Evaluation

Cultural competence in evaluation can be defined

> as a systematic, responsive inquiry that is actively cognizant, understanding and appreciative of the cultural context in which evaluation takes place; that frames and articulates the epistemology of the methodology; and that uses stakeholder-generated, interpretive means to arrive at the results and further use of the findings. (SenGupta, Hopson, & Thompson-Robinson, 2004, p. 13)

This definition significantly incorporates the importance of an appropriate framework and methodology, the means through which evaluation findings are arrived at and used by a culturally competent evaluator, and sensitivity to cultural and contextual factors.

In a summary of recent literature, Dettlaff and Fong (2011) conclude that cultural competence is the knowledge of, attitudes toward, values understood, and skills used in working with ethnic minority clients, services, and organizations. Chouinard and Cousins (2007) have also observed that "evaluations that attempt to address responsiveness to contextual and cultural specificity are often referred to as culturally competent, culturally responsive, inclusive, multicultural, or cross-cultural, among other terms" (p. 40). Citing Guba and Lincoln (2005), Chouinard and Cousins (2007) further

point out that beyond the difficulty of coming up with agreed-upon terminologies, definitions and methodologies for cultural competence, the literature affirms that culture and context matter in evaluations. What is more important than definitions, is the recognition by evaluators of the primacy of culture and context "as explicit criterion rather than an unspoken expectation" (SenGupta et al., 2004, p. 15) in evaluations.

In an evaluation, the process of information exchange, interpretation, and application of knowledge is significantly influenced by the cultures of the participants, including the evaluator. Botcheva, Shih, and Huffman (2009) have emphasized the importance of cultural competence "as a central criterion of sound evaluation practice" (p. 176), citing important core and professional documents such as the American Evaluation Association's (2004) *Guiding Principles for Evaluators* and the National Science Foundation's user-friendly handbook for project evaluation (Frechtling, 2007), to back the claim. The *Cultural Reading of the Program Evaluations Standards* document of the American Evaluation Association (2004) deals comprehensively with the issue and importance of cultural sensitivity in evaluation.

In a report commissioned by the Colorado Trust, Lee (2007) reiterates that evaluators ought to understand how a group of people perceive an intervention, communicate their views, and are ready to act on the knowledge resulting from an evaluation. When an evaluator is successful in doing this then quality data could be gathered, accurate conclusions could be drawn, and the evaluations findings would be used by the evaluand. Lee further emphasizes that "this process of information exchange, interpretation and application of knowledge are [*sic*] influenced by the cultures of the participants, including the evaluator" (p. 3). The skills of cross-cultural competency are

thus necessary for the evaluator and a vital component for any evaluation. Admittedly, while it is impossible to become perfectly competent in another culture, it is possible to gain sufficient competency to work across cultures. SenGupta et al. (2004) have noted incisively that whereas race, ethnicity, language, gender, age, religion, and sexual orientation are the commonly noted demographic attributes of contextual diversity found in the literature, the contextual dimensions of power, economy, living situation, and class, among other denominators of equity and sociopolitical status, *and* the contextual dimensions specific to culture, are seldom discussed.

The field of evaluation has a long road to go in incorporating cultural context in its everyday practice (SenGupta et al., 2004) even though one must not fail to recognize the considerable published literature on attempts at drawing attention to cultural sensitivity in evaluation. These efforts within the last two decades that have been comprehensively cited by SenGupta et al. (2004) include:

> Culture and evaluation (Patton, 1985), cross-cultural evaluation (Ginsberg, 1988; Merryfield, 1985), responsive evaluation (Hood, 2001; Stake, 1975), social justice issues (House, 1993), minority issues in evaluation (Hopson, 1999; Madison, 1992), social justice and multicultural validity (Kirkhart, 1995), inclusive evaluation (Mertens, 1999), race and institutional racism (House, 1999), deliberative democratic evaluation (House and Howe, 2000), culturally responsive evaluation (Frierson, Hood, and Hughes, 2002), and multicultural evaluation. (Hopson, 2004; Kagawa-Singer and others, 2003). (p. 11)

As a testimony to the increasing importance of culturally competent evaluation Kirkhart (1995) noted: “Multicultural validity . . . should be conceptualized as a central dimension of validity, treated with the same respect, routinization, and scrutiny as other dimensions; that is, it should be a visible focus of concern in evaluation theory, methodology, practice and metaevaluation” (p. 1).

Considerable mileage has been covered in the documents already mentioned that seek to guide the culturally competent or sensitive evaluator. However, the following simple guidelines taken from Symonette (2004) encapsulate such sensitivity. The evaluator ought to:

1. Map the social topography. Proactively survey the shifting sociopolitical and sociocultural terrain—social boundaries, borderlands, and intersections—to surface relevant and salient differences that make a difference in access, process, and success.
2. Undertake multilevel dynamic scanning. Continuously assess and refine their own sociocultural antennae for monitoring, "reading," and engaging in social relations embedded within the ever-present context of power, privilege, and other social structures.
3. Cultivate empathic perspective taking. Acknowledge and regularly polish the lens and filters that frame their perceptions and meaning-making reflections and interpretations—discover what they illuminate and, even more important, what they obscure or ignore. (p. 97)

The implication of these definitions and explanations are that all culturally competent evaluations must begin with the acknowledgment of cultural differences and worldviews and the recognition of the evaluator's own ethnocentric biases and assumptions. Evaluators ought to appreciate that their interpretation of events and situations may differ from those served by the evaluation and must learn to appropriately respond to such differences.

In conclusion, Botcheva et al. (2009) sum up aptly with the observation that

> the progression toward greater cultural competence in evaluation involves fundamental changes in every step of the evaluation process including the identification of evaluation goals, the definition of successful outcomes, the selection of methods and instruments, the collection and analysis of data, and the dissemination of evaluation results. These changes represent the move from a paradigm, where the evaluator makes all the core decisions, to a model based on collaboration with primary stakeholders. (p. 177)

The relevance of this quote to the context of this study is not far-fetched especially because the learning and evaluation frameworks that are being employed have been

developed in the United States. Besides cultural sensitivity, the evaluation skill set required of the researcher ought to be demonstrated in a manner that will make the study credible. The attempt at ensuring cultural relevance and contextually driven evaluations continues to urge many regions and countries globally to develop guidelines for the practice of evaluation.

African Evaluation Guidelines

The attempt at contextualizing evaluation on the African continent, and also promote her involvement in the global evaluation discourse and practice, has seen the creation of the African Evaluation Association and the springing up of national evaluation associations. The inaugural conference of the African Evaluation Association (AfrEA) in September 1999 was the impetus for the adoption of the African Program Evaluation Guidelines in 2002.

The discussions that generated these guidelines had centered on three positions (Hood, 2004): whether the U.S. Program Evaluation Standards (PES) be adopted without modification for application in Africa; whether a set of African evaluation standards be developed from scratch; or whether the U.S. PES be modified and studied to determine their utility for African evaluation. In the end the AfrEA conference and the series of workshops that had been held prior to it decided to produce a list of African evaluation guidelines similar to the Program Evaluation Standards (PES) that guide program evaluation practice in the United States. Out of the original 30 U.S. PES, 13 have so far been revised and 17 remain unchanged. Hood (2004) has further observed that the reasons for these changes were to "make them more readily applicable to current African

cultural, social and political realities. . . . [The] political and cultural considerations emerged as major driving forces behind the necessary modifications" (p. 34).

What can be concluded from the attempts at developing these guidelines is that the recognition of context and the willingness to adhere to the ethical and professional standards fostered by the program evaluation standards provide sufficient guidance for comprehensive evaluation practice anywhere, even when the models being employed have been developed outside the immediate evaluation context.

CIPP Evaluation Model

The Context Input Product Process Evaluation Model (CIPP), according to Stufflebeam and Shinkfield (2007), "is a comprehensive framework for conducting formative and summative evaluations of programs, projects, personnel, products, organizations, and evaluation systems" (p. 325). It is an improvement and accountability model that has its origins in the 1960s when it was developed to improve teaching and learning in inner-city school districts. Its current use has gone beyond pre-college education to include varied areas such as community and economic development, international development, government, and college education. The CIPP model is premised on an operational definition of evaluation which sees it as "the process of delineating, obtaining, reporting, and applying descriptive and judgmental information about some object's merit, worth, significance, and probity in order to guide decision making, support accountability, disseminate effective practices, and increase understanding of the involved phenomena" (Stufflebeam & Shinkfield, 2007, p. 326). The uniqueness of Stufflebeam's model is in the fact that not only does it define the procedures that educational facilities and administrators can adopt to effectively select,

implement, and evaluate the outcomes of a proposed method or procedure, but it provides administrators with tools to evaluate their level of success at each stage of the process.

Components of CIPP

The core concepts of this model are denoted by the acronym CIPP. This stands for the context, inputs, processes, and product of an entity. These have been depicted in a diagram by Stufflebeam and Shinkfield (see Figure 2). Stufflebeam and Shinkfield (2007) have also provided a summary of the various components of the CIPP model in a table (see Table 3).

Philosophy and Underlying Principles of CIPP

Stufflebeam and Shinkfield (2007) explain that the CIPP model is strongly oriented towards "service and the principles of free society" (p. 330). This in essence means the necessity of evaluators and clients identifying and involving stakeholders or rightful beneficiaries in the complex process of identifying the goals and purposes of evaluation.

Four key principles pilot the CIPP evaluation model:

1. Involving and serving stakeholders: CIPP evaluations must be grounded in the key principles of equity and fairness. Central to this principle is the imperative that allows those who are the intended users or those who are supposed to be affected by any such evaluation to firmly contribute to the process. The concept of stakeholders is thus very important.

2. Improvement orientation: A basic principle of evaluation is not to prove but improve. In line with this principle, evaluation ultimately must stimulate, aid, and

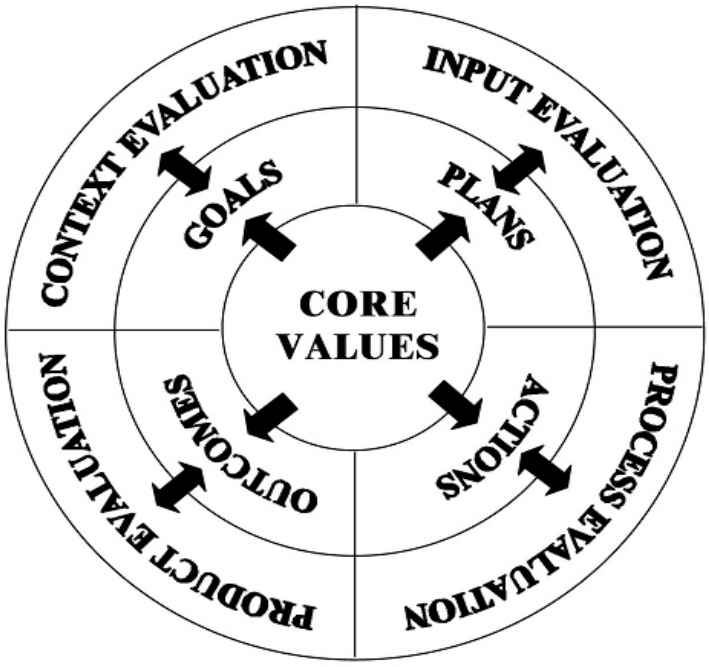

Figure 2. Key Components of the CIPP evaluation model and associated relationships with programs. Adapted from *Evaluation Theory, Models, and Applications* (p. 333), by D. L. Stufflebeam and A. J. Shinkfield, 2007, San Francisco, CA: Jossey-Bass.

strengthen the programs or enterprises that are evaluated. Information emanating from evaluation becomes a tool for improvement.

3. Objectivist orientation: According to Stufflebeam and Shinkfield (2007), the epistemological orientation that undergirds the CIPP model is objectivist. It is actuated by the principle that "moral good is objective and independent of personal or merely human feelings" (p. 331). Ethical considerations are therefore paramount in CIPP-directed evaluations.

4. Standards and meta-evaluation: The CIPP model calls for adherence to professionally defined practices that meet the standards of utility, feasibility, propriety, and accuracy. Evaluators are required to conduct their own formative and formative meta-evaluation.

Table 3

Summary of the CIPP Model

Context Evaluation	Input Evaluation	Process Evaluation	Product evaluation
Assesses: • Needs • Problems • Assets • Opportunities	Assesses: • Alternative approaches • Competing action plans • Staffing plans • Budgets	Assesses: • Implementation of plans	Assesses: • Intended & unintended outcomes (both short term & long term)
Purpose: • Help decision makers define goals & priorities • Help users judge goals, priorities and outcomes	Purpose: • For their feasibility & potential cost effectiveness • Help meet targeted needs and achieve goals • Choose among competing plans • Judge an effort's plans and budget	Purpose: • Help users judge program implementation & interpret outcomes	Purpose: • Help focus on outcomes • Help gauge effort's success in meeting targeted needs

Nevo (1983) observes that the CIPP model suggests that an evaluation program focuses on four variables: its goals (the merits of its goals), its design (the quality of its plans), its process of implementation (the extent to which the plans are being carried out), and its outcomes (the worth of its outcomes).

Dimensions of Learning

The Dimensions of Learning Framework was developed in the United States at the Mid-Continent Region Educational Laboratory (McREL), in Colorado, by Marzano et al. (1993). The model brings together what recent educational and psychological research has reported about the way students learn (how they learn, not just what they learn;

Brandsford et al., 2004), into an integrated structure, incorporating a wide range of strategies that are suitable for any learning situation. The model has grown out of an earlier one, *Dimensions of Thinking* (Marzano et al., 1993), in which Marzano et al. identify 13 higher order thinking skills, namely comparing, classifying, inducing, deducing, error analysis, constructing support, analyzing perspectives, abstracting, decision making, investigation, problem solving, experimental inquiry, and invention. The focus was to design a curriculum which emphasizes the types of thinking that students should use to enhance learning.

The Dimensions of Learning model takes the position that the process of learning involves the interaction of the following five types of thinking: positive attitudes and perceptions about learning, thinking involved in acquiring and integrating knowledge, thinking involved in extending and refining knowledge, thinking involved in using knowledge meaningfully, and productive habits of mind. These five dimensions of learning do not operate in isolation but work together to facilitate the complex process of learning. Figure 3 depicts the interrelationship between these five dimensions.

The first dimension of learning, attitudes and perceptions, relates to the classroom environment, which must be viewed as safe and positive by students, without which little will be learned. It also deals with having an optimistic attitude which increases the likelihood of learning for students. The second dimension which deals with acquiring and integrating knowledge is equally important. It emphasizes that when students encounter new information it is important to link this new knowledge to stored knowledge. Helping students acquire the skill of linking new to old knowledge makes for easy integration of this new knowledge into their long-term memory.

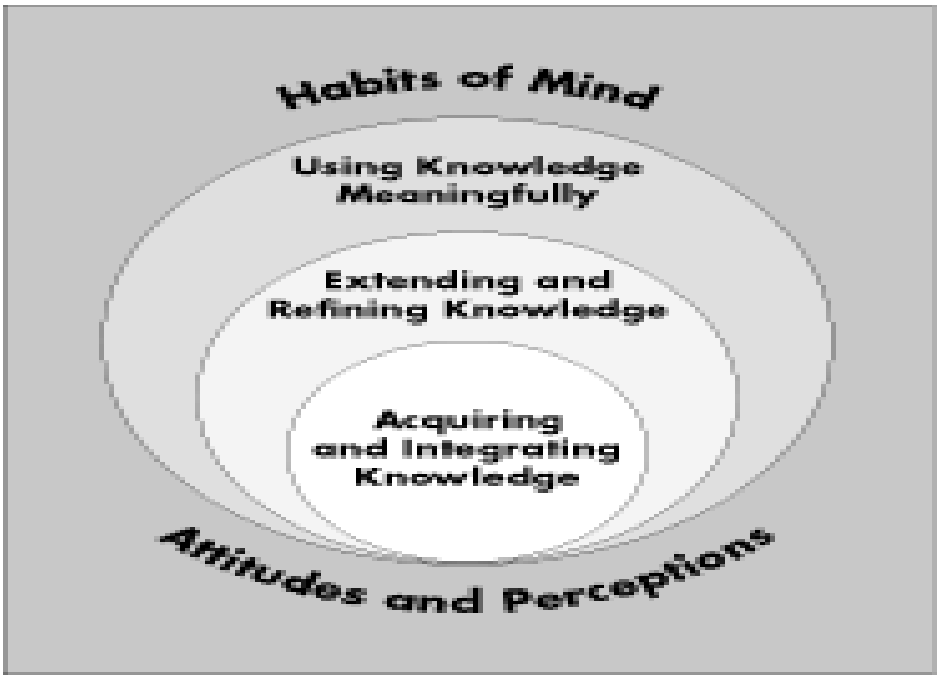

Figure 3. Dimensions of Learning. Adapted from *Assessing Student Outcomes: Performance Assessment Using the Dimensions of Learning Model* (p. 4), by R. J. Marzano, D. J. Pickering, and J. McTighe, Alexandria, VA: ASCD.

Extending and refining knowledge, which is the third dimension of learning, deals with making distinctions, reaching conclusions, and questioning misconceptions. This is vital as it enables learners to analyze their reasoning process. By comparing, classifying, and abstracting, learners can extend and refine their knowledge. Using knowledge meaningfully, the fourth dimension, stresses that when knowledge is used appropriately, meaningful tasks can and will occur. Skills that engender this include invention, investigation, and decision making. The fifth and last dimension is the habits of the mind. This dimension describes the most effective learners as those who have developed their own personal habits to allow them to think creatively and critically, and are able to regulate their behavior. Critical thinkers are open-minded, creative thinkers, consistently

persevere and push their limits, and are self-regulated thinkers who monitor their thoughts and plan appropriately (Marzano et al., 1993).

As a comprehensive model of learning, the dimensions of learning model is important for this study in two significant ways. First, it assists in finding out if the instructional strategies employed in teaching the various courses in the BBA in accounting program align with the program goals and the standards that guide accounting education. Second, it helps one find out what type of knowledge (procedural or declarative) is given prominence and at which stage in the preparation of students for academic and professional excellence.

It is worthy of note that as effective models for instruction and evaluation, the application of the dimensions of learning and CIPP models depends very much on the operating environments of higher educational institutions. Indeed it can be asserted that any attempts at improving student learning and overall academic quality will be a challenge in the face of scanty resources, as is the case in sub-Saharan Africa.

Challenges of Higher Education in Africa

The fact the 21st century is a knowledge era is not in dispute. The key challenge of higher education in Africa is to move her away from what Murray (2008) has aptly described as the "multiple peripherality to the global knowledge system" (p. vii). The current challenges of higher education in Africa in general and sub-Saharan Africa in particular have been described by Murray (2008) as due to "decades of under-investment in higher education on the African continent, and less developed countries in general, [*and*] partly due to a 55-year World Bank policy determining that higher education was unimportant for economic growth in developing countries" (p. vii), a position also

attested to by Bloom, Canning, and Chan (2006). While the cumulative effect of the part played by the policies of the World Bank and allied agencies in the current crises may be debated by some, the fact that higher education in Africa is in serious crisis cannot be disputed (Assie-Lumumba, Njuguna, Subotzky, & Sutherland-Addy, 2003; Okebukola, 2014; Shabani, 2014; Sifuna & Sawamura, 2010; Teffera & Altbach, 2004).

Indeed, an AAU/World Bank Report published in 1997 and cited in Assié-Lumumba et al. (2003) pictures African universities as follows:

> First, they are relatively new and weakly established institutions. Second, enrolment ratios are extremely low (2 - 4%) in comparison with the rest of the world. Third, early curriculum links to religious studies and administrative need prompted development of the humanities and the social sciences while neglecting the natural sciences, applied technology, business-related skills, and research capacities. Finally, African universities are still closely linked to European or North America institutions, which influence curricula and the organization of resources. They are not yet fully adapted to African circumstances. (p. 8)

These writers further opine that the situation in these universities is worsened by the damaging effects of economic recession, structural adjustment programs, debt crisis and the HIV/AIDS pandemic. This situation has not changed very much as these institutions labor through the first two decades of the 21st century.

Teffera and Altbach (2004), while recognizing the diversity in the higher education sector in the various countries in Africa, have drawn out a general list of the challenges that confront them both at the continental and national levels. These challenges include: inadequate financial resources, unprecedented demand for access, the legacy of colonialism, long-standing economic and social crises in many countries, and the challenges of HIV/AIDS in parts of the continent. Similar challenges are identified by Morley, Leach, and Lugg (2009), who citing a UNESCO (1998) document mentioned difficulties “including the shortage of resources, the deterioration of staff conditions and

the decline in quality of teaching and research as a consequence of brain drain" (p. 58). In a report on the challenges of higher education on the continent, Yizengaw (2008) also identifies a comprehensive list that includes the critical shortage of quality faculty; limited capacity of governance, leadership, and management; inadequate financial support and problems of diversify funding; inadequate facilities and infrastructures; problems of quality and relevance of teaching and research; limited capacity of research, knowledge generation, and adaptation capabilities; and problems in meeting increasing demand for equitable access. These debilitating challenges fly in the face of overwhelming research evidence that positions higher education as the central site for facilitating the skills, knowledge, and expertise that are essential to economic and social development. Three of these challenges that need further mention and discussion are increased demand for access, management and governance constraints, and financial constraints.

Increased Demand for Access

Despite the fact that sub-Saharan Africa has experienced one of the fastest growths in access to higher education, averaging 8.6% per annum with expansion peaking at 10% between 2000-2005 (UNESCO, 2009), enrollment is still a paltry 5% across the region. The region still falls behind the global average of 24% in terms of total tertiary student numbers (UNESCO, 2007). Governments in nearly all African countries have implemented policies to expand access—building new universities while simultaneously increasing enrollment at existing universities. These decisions, which are political as well as economic, have been taken with little consideration to the practical implications of such rapid growth. This leaves university leaderships with the obligation

to confront too many problems with too few resources. In spite of these growing numbers of students in higher education and attempts at increasing access, one may argue that the public tertiary education systems in sub-Saharan Africa are already under considerable strain and could not accommodate higher growth rates without a considerable fall in the quality of provision of education.

Higher educational provision until recently has been the preserve of public institutions. The issue of limited access is a product of deliberate colonial policies and the financial challenges encountered by most African economies (Teferra & Altbach, 2004). Varghese (2004) has observed that private participation has been made possible as a result of deregulation policies borne out of the financial crisis of many countries and the attempts at structural adjustments. On the one hand governments have encouraged the privatization of some services and removed certain subsidies on public university campuses, while on the other hand they have facilitated the involvement of private individuals and institutions in tertiary education provision. Whereas some increases in enrollment have been registered through expansion in the public sector and the encouragement of private participation, access is still a challenge in higher education in sub-Saharan Africa. Akin to the overall challenge of access is the issue of gender disparity in access for this region. The UNESCO special report on gender (2010) notes that not a single country in the region has achieved gender parity at the tertiary level of education, with the disparity tipped against women.

It must be noted though that broadening access to tertiary education has massive cost implications for governments in the developing countries of Africa. This is because most of the higher educational institutions rely on public funding for survival. The irony

is that “despite low participation ratios, many developing countries already spend a similar share of their national wealth on tertiary education as developed countries” (UNESCO, 2009, p. 49). This implies considerable inefficiency in the cost of provision. Improving access by increasing enrollment in the public universities with little or no expansion of existing facilities and the encouragement of private provision, as has been the case in many countries, has had immense implications on the quality of teaching and learning and research.

Management and Governance Constraints

Governance in the public universities, which by far are the largest providers of higher education in sub-Saharan Africa, is controlled in many ways by a country’s political authorities (Teferra & Altbach, 2004). In most of Africa, the national government limits the authority of local leadership and the autonomy of institutions. Central governments often make the determination for how a large part of the institutional budget can be allocated, leaving university leadership with little discretion. The head of state or their representative is the ultimate appointing authority when it comes to headships and key positions in such institutions (Bloom et al., 2006). The governing councils of such institutions are predominantly made up of government appointees. This has a constraining effect on problem-solving and institutional development. This, coupled with what Teferra and Altbach (2004) describe as inefficient and highly bureaucratic management systems manned by poorly trained, poorly qualified, and poorly remunerated personnel, does not facilitate the innovative leadership that the sector needs to confront the global and peculiar challenges facing it. Poor governance and undue political involvement in academe coupled with poor management has stunted

growth, affected quality teaching and learning, and in many cases promoted waste and corruption.

Financial Constraints

Teferra and Altbach (2004) have contextualized the financial challenges facing higher education globally and in Africa thus:

> The central reality for all African higher education systems at the beginning of the twenty-first century is severe financial crisis. Academe everywhere, even in wealthy industrialized nations, faces fiscal problems, but the magnitude of these problems is greater in Africa than anywhere else. (p. 26)

The reasons for the severity of this crisis in sub-Saharan Africa should are not hard to find. Over the years the economies of these countries have under-performed as a result of a complex mix of mismanagement, corruption, conflict, political instability, and a recessed global economy (International Monetary Fund, 2009). Another important part of the complex mix is the policy of development agencies that for decades discouraged investment in tertiary education because of what they believed was the tenuous link between education and economic growth and poverty reduction (Bloom et al., 2006). This has led to dwindling finances for the public higher educational institutions that rely mainly on public support.

In a report published by the World Bank (2010) the following grim picture of the funding of public higher education is painted:

> Africa has maintained its public investment in higher education over the last 15 years, allocating approximately 0.78 percent of its gross domestic product (GDP) and around 20 percent of its current public expenditure on education to this sector. However, during this period, the total number of students pursuing higher education tripled, climbing from 2.7 million in 1991 to 9.3 million in 2006 (an annual average rate of 16 percent), while public resources allocated to current expenditure in that sector only doubled (an annual average rate of 6 percent). (p. 2)

The report continues that Africa is the only region in the world where the current public expenditure per student has decreased by more than 30% over the last 15 years. This is in spite of the fact that annual public expenditure per student in Africa represents nearly three times GDP per capita. This situation is ironically higher when compared to only one-third in the Organization for Economic Co-operation and Development (OECD) countries and 1.2 times GDP per capita at the global level.

The effect of this funding shortfall is seen in poor faculty and staff remuneration, overcrowded lecture rooms/halls, decline in investment for research and faculty and staff development, inability to maintain existing equipment and purchase new items, and relative lack of access to communication and instructional technologies, among others.

In conclusion it must be mentioned that although the above challenges have been discussed within the context of public higher education in Africa, private institutions of higher education (PIHE) on the continent face even more daunting ones (Altbach, 1999; Morley, 2013; Varghese, 2004). A recent study on the performance and challenges of private universities in Ghana and Nigeria identified the lack of adequate teaching and learning materials; lack of well-resourced libraries; inadequate infrastructure; high cost of faculty development and training; inability to retain top quality faculty and staff; and lack of adequate finances for growth, as some of the more serious challenges (Amponsah & Onuoha, 2013).

Quality Issues in African Higher Education

The effect of the challenges discussed above has had massive negative effects on quality delivery and quality assurance in African higher education (Okebukola, 2014; Shabani, 2014), with the possible exception of the situation in South Africa. In a

foreword to a World Bank Working Paper entitled *Higher Education Quality Assurance in Sub-Saharan Africa: Status, Challenges, Opportunities, and Promising Practices,* authored by Materu (2007), Yaw Ansu, Director of Human Development (African Region of the World Bank), describes the state of a structured national-level quality assurance process in African higher education as a very recent phenomenon. Most countries face major capacity constraints in terms of financial cost and human capacity requirements. This report found that only about a third of these countries have established structured national quality assurance mechanisms, with most of such mechanisms occurring since the last decade. Yaw Ansu further observes "that within institutions of higher learning, self-assessment and academic audits are gradually being adopted to supplement traditional quality assurance methods (for example, use of external examiners). However, knowledge about and experience with self-assessments is limited" (p. vii).

In making a case for quality improvement in higher education in sub-Saharan Africa, Materu (2007) pointed out that the increasing importance of tertiary education to competitiveness and economic development, brought about by the transition to a knowledge economy, has created demand for higher skill levels in most occupations. The need for a new range of competencies such as adaptability, team work, communication skills, and the motivation for continual learning has become critical. Thus, countries wishing to move towards the knowledge economy are challenged to undertake reforms to raise the quality of education and training through changes in content and pedagogy. Recent studies have demonstrated that for developing countries, higher education can play a key "catch-up" role in accelerating the rate of growth towards a country's

productivity potential (Bloom et al., 2006), if efforts are made to improve the quality of teaching, learning, and research.

Materu (2007) has summed up the condition of higher education in sub-Saharan Africa and the need for quality improvement in the following statement:

> Sub-Saharan Africa (SSA), with about 740 million people, some 200 public universities, a fast increasing number of private higher education institutions and the lowest tertiary gross enrollment ratio in the world (about 5 percent), is now paying greater attention to issues of quality at the tertiary level. Rapid growth in enrollments amidst declining budgets during the 1980s and 1990s, the proliferation of private provision of higher education and pressure from a rapidly transforming labor market have combined to raise new concerns about quality. Countries are becoming conscious of the need for effective quality assurance and quality improvement. (p. xiii)

Materu (2007) citing Ncayiyana (2006), has stressed the untenable situation of the current state of higher education in Africa, noting that practitioners in the field could no longer continue with business as usual. The old collegial model of quality assurance could no longer be relied upon solely to ensure that the public was being well served, or that the taxpayer was getting value for money.

Perhaps the following remarks by Materu (2007) make a more than convincing argument for the continuous evaluation of higher education and the necessity of quality assurance in sub-Saharan Africa. Alluding to the sub-continent's sorry absence from the top rankings in global higher education, he writes:

> Added to this is the growing trend in international ranking of universities where hardly any African institutions appear among the top five hundred. With students and parents increasingly concerned about quality and ranking when selecting university degree programs (especially where payment of tuition is involved), African higher education institutions are likely to fall further behind if quality improvement is not given increased attention. An effective quality assurance system at institutional and national levels serves to continually monitor new knowledge creation and obliges institutions to regularly update curricula, teaching methods and learning approaches to ensure that their graduates have knowledge and skills relevant for current and future labor market needs. (pp. 11-12)

Altbach, Reisberg, and Rumbley (2009) have also observed that "African universities . . . have found it extremely challenging and complex to find their footing on the global higher education stage barely registering on world institutional rankings and league tables and producing a tiny percentage of the world's research output" (p. iii). Presumably this is due to the challenges that inhibit the growth of these institutions in terms of pedagogical and learning capacities, faculty quality, and research output.

Several major efforts have been made in recent times aimed at improving quality standards, notably, the articulation of the African quality rating mechanism, the creation of regional centers of excellence, the establishment of the African higher education research space (AHERS), and the establishment of the regional quality assurance framework (Okebukola, 2014). One of the issues that need further highlighting is the attempt at developing an *African Higher Education Quality Rating System*. For one thing, African universities, with the possible exception of a few in South Africa, have fared badly in global rankings by some of the notable rating organizations in the field such as the Academic Ranking of World Universities (ARWU), Shanghai Jiao Tong University Ranking (SJTU), Times Higher Education Supplement (THES), and the U. S. News and World Report (USNWR). Controversial as some may have found such global rankings, Altbach (2006) comments that

> rankings and league tables play a useful role. They focus attention on key aspects of academic achievement and may influence policymakers who might otherwise be content to slash budgets and maintain mediocrity. Everyone wants to be "number one," and countries want to have top-ranking universities. They may stimulate the academic community to strive to improve quality and encourage competition and productivity. Rankings are benchmarks of excellence for the public. (p. 80)

Altbach further opines that "the problem with ranking concerns the practice, not the principle" (p. 78).

In a document that came out of the meeting of the Conference of Ministers of Education of the African Union (COMEDAF II+) in May 2007 for the purpose of developing such a rating system, arguments both for and against the global university rankings were presented (African Union, 2007). The document on the positive side sees rankings as providing a mechanism for providing information about leading universities to student consumers, government, higher education leaders, and policy makers. Such rankings also provide information which stimulates institutions towards quality, competition, increased productivity, improved performance, internal efficiency, and institutional accountability. Critics of global ranking systems, on the other hand, argue that although such rankings purport to measure quality, the absence of a universally agreed measure of quality in higher education makes such endeavors contestable.

Furthermore, these rankings do not seem to take into account the unique historical, economic, and cultural factors that impinge on the performance of higher educational institutions in various parts of the world. There are also methodological challenges that result in large variations in rankings for the same institutions by different ranking organizations. One other criticism highlighted by the document is the accusation that global rankings have tended to "favor institutions in English-speaking countries, institutions with large research component, and tend to marginalize vocational institutions" (African Union, 2007, p. 10).

While one can argue, as Altbach (2006) does, that universities have different missions and goals and thus using the norms of top world-class research universities to rank all of them may be unfair, inasmuch as the rankings focus attention on some key indicators of academic quality and achievement, they cannot be completely jettisoned.

African universities in particular ought to work harder in the face of all the challenges to improve the quality of teaching, learning, and research in order to be considered as serious providers in the global knowledge marketplace. Indeed the COMEDAF II+ document (African Union, 2007) notes the need for Africa "to be responsive to the fact that universities drive economic growth and that there is the need to focus on developing quality assurance at a national level" (p. 10). The document further emphasizes that

> the diversity of education systems and lack of quality assurance mechanisms in many African countries provide a unique opportunity to engage with and create a mechanism of quality rating that focuses on developing and improving quality in African higher education institutions rather than simply comparing institutions. (p. 10)

In addition to a contextualized ranking system in Africa and for Africa as the African educational ministers are suggesting, the characteristics of world-class higher educational institutions cited by Altbach and Salmi (2011) should be the goal of such institutions and policy makers in government. Such characteristics include: highly qualified faculty; excellence in research results; quality of teaching and learning; high levels of government and non-government sources of funding; international and highly talented students; academic freedom; well-defined autonomous governance structures; and well-equipped facilities for teaching, research, and administration.

Summary

This chapter has presented a brief review of the literature relevant to this study. Program evaluation in higher education is of immense primary value and does inform the decision-making process in several ways. Evaluation information, when gathered in a systematic and organized manner, can inform the improvement of a given program, provide information regarding new programs, and also provide information regarding

program outcomes. While doing so, cognizance also should be taken of the cultural context of the evaluation environment.

The literature review identified the fact that evaluation of academic programs in higher education in most parts of Africa is nascent and has in most cases been in response to the requirements of accreditation, especially in private higher education. African higher education confronted with immense challenges has to wade through the murky waters of increasing demand for access in the face of dwindling institutional capacities and financial resources. Quality has suffered, and the unenviable stature of most universities in Africa compared to her counterparts in the West and emerging economies in Asia and elsewhere bears testimony to this fall in quality.

The review also highlighted the global calls for improvement, especially of undergraduate teaching and learning. As the calls become louder for improving the quality of teaching and learning in higher education and thus the ability of college graduates to respond adequately to the demands of the complex world of work, Africa cannot refuse to hear. By evaluating academic programs and services in higher education while at the same time dealing with the numerous challenges, providers in Africa can narrow the quality gap between their institutions and institutions elsewhere. This, in addition to seeking more innovative ways of managing her limited resources and delivering her academic programs and services, will ensure that the continent does not remain peripheral to the global knowledge agenda.

The versatility of the CIPP evaluation model is also highlighted in the review as the evaluation model of choice. It is one model that has been used extensively in education and other sectors and it is well known for its versatility in defining the

procedures that educational programs and administrators can adopt to effectively select, implement, and evaluate outcomes. By combining it with the International Education Standards for Professional Accountants of IFAC and the dimensions of learning model by Marzano et al. (1993) a comprehensive framework for this study is developed.

The following chapter deals with the methodology of the study. It provides a description of the research design and the rationale for the choice, the population sample, and the proposed methods for gathering information in this descriptive quantitative survey methods study.

CHAPTER 3

RESEARCH METHODOLOGY

Introduction

This chapter describes the methodology used to evaluate the perceptions of the BBA in accounting program in a privately owned Ghanaian university. The chapter also offers a description of the setting of the program, participants, research objectives, instrumentation, data collection, and analysis.

Setting for the Evaluation

The University which houses the program that was evaluated is a Christian private university situated in Accra, the capital of Ghana. The University was established in the late 1970s by a Protestant denomination. It was started initially as a Christian Missionary College in the central part of the country and was moved to its present location at the end of 1989. Besides the main campus in Accra, the University also operates a satellite campus in the central part of the country.

The National Accreditation Board (Ghana), which is the government-established body charged with the accreditation of higher educational institutions, granted permission for the University to operate as an institution of higher education in 1997. In 2006 the University was given a presidential charter to operate as a full-fledged university. The University serves students from all over the world. It admits qualified students regardless

of their religious background, provided such students agree to comply with the Christian principles and lifestyle which forms the basis for the University's operations.

The University runs 24 programs; 18 undergraduate and six postgraduate programs, some of which are run in collaboration with international institutions. The programs are organized under three schools and one institute. These are the School of Business Administration, the School of Theology and Missions, School of Development Studies, Education and Health Sciences, and the Institute of Computer Science.

The School of Business Administration is one of the largest schools in this private University. Through its five departments—Accounting, Marketing, Management, Banking & Finance, and Human Resource Management—it provides undergraduate education in business for about a third of the University's 4,215 student population.

According to the information at the website of the University, the Department of Accounting through the BBA program aims:

- To provide the student with a quality academic program and with basic business skills required for initial job placement and retention.
- To prepare and motivate students to become entrepreneurs and self-employed individuals seeking to generate wealth by exploiting resources creatively.
- To offer specialized skills and tools for effective management of organizations.
- To build a high degree of ethical and moral responsibility to the task one undertakes in the management of organizational functions.
- To prepare and encourage Seventh-day Adventist students to serve as church workers and in positions of business leadership with organizations sponsored by this denomination.
- To provide the necessary academic background for entrance into graduate degree programs in business.
- To assist students to get the necessary exemptions from Professional Associations such as, ACCA, ICA,CIMA, CIM, ACIB etc. by streamlining the BBA curriculum with the course offerings of the professional bodies.

The Department of Accounting has not conducted any formal and comprehensive evaluation of its academic programs since its inception in 2004. Over the years, surveys have been conducted on the Student's Response to Teaching and Instruction (SRTI) and

on Graduating Students (Exit Surveys). Some other limited data collection and report preparation have been done in readiness for accreditation visits. These, however, have been limited in scope both in their outcomes and the reasons for which they were conducted. It is hoped this evaluation will provide a model not only for the Department of Accounting but also for other academic departments of the University.

This University was chosen for the study because as one of the first private universities to be accredited and given a governmental charter in Ghana, it offers a test case in how a private university is running her academic programs. This is most important as one considers the enormous financial and management challenges that confront even public universities that have financial support from the state. It also offers an opportunity for evaluation in a much smaller setting that hopefully will provide lessons that can be extended to larger segments of the University in the future. The choice of the BBA in accounting program for this evaluation is also apt because it is one of the longest running academic programs both in the School of Business and the University as a whole. The program has gone through several cycles of accreditation and re-accreditation and I thus considered it "matured" enough for an evaluation study.

Rationale and Description of Research Design

This study used a descriptive quantitative non-experimental survey design. The rationale for the choice of the descriptive quantitative survey method for this study is provided by Van Dalen (1979) who explains that it is used to: collect factual information that would explain existing situations; make comparisons and evaluations; identify special problems or to justify existing conditions or practices; and to determine what other people are doing about similar problems and to make suggestions for future courses

of action. Descriptive research uses people, documents, locales, objectives, and other written sources of information to describe, clarify, and interpret aspects of education as they presently exist (Charles, 1988; as cited in Hsieh, 1999). Numeric data were collected through the survey of students, faculty, graduates, and managers of the program and subjected to descriptive analysis for the purpose of knowing their perceptions of the current performance of the program being evaluated.

Population and Sampling

The target population of this study was made up of the varied stakeholders who have interest in the BBA in accounting program. Rutherford (1989, as cited in Onyefulu, 2001) states that:

> All persons or groups who will be expected to use or respond to evaluation findings should have input into the evaluation process. This includes faculty and administrators who will be expected to implement the findings as well as those who will be responsible for guiding the implementation effort. Students should also be involved if they will be in any way influenced by the findings. (p. 44)

On the basis of the above and the expansive literature on stakeholder participation in evaluations (Fitzpatrick, Sanders, & Worthen, 2011; Guba & Lincoln, 1981; House & Howe, 2000; MacDonald, 1976, 1978, as cited in Hanberger, 2006; Stufflebeam & Shinkfield, 2007; Taut, 2008; Worthen & Sanders, 1987), the stakeholder groups chosen for this study included: undergraduate students currently enrolled in the BBA in Accounting program (in the 2013-2014 academic year), graduates/former students of the program, faculty/lecturers in the program, and program managers who have responsibility for the implementation of the program.

Survey Population

The study was a census survey for students, faculty and administrators. The survey population was made up of the following: students enrolled full time from the second to the final year in the BBA in accounting program on the main campus in the 2013-2014 academic year (N = 243), faculty (N = 8), the Head of the Department of Accounting, and the Dean of the School of Business (N = 2). The graduate respondents who were conveniently sampled, were thirty (N = 30) in number. I utilized the services of a research assistant on location in Ghana to complete this study, due to the complexities of living on one continent and conducting research on another. The research assistant was a part-time doctoral student of Andrews University and a lecturer of the Ghanaian university where the study was undertaken. The research assistant had previously supervised the administration of the pilot instruments in one of the Schools (different from the one in which the substantive study was undertaken) of the University and was thus familiar with the instruments and the conditions under which they were to be administered.

Research Questions

The research questions for this study are informed and framed by the components of the CIPP (Context, Input, Process, Product) Evaluation Model. They address these four dimensions of the program.

The study was guided by these research questions:

1. What are the perceptions of administrators, students, faculty, and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?

2. Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program?

The associated research questions that guided the study are:

Context Evaluation Questions:

1. Do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?
2. Do the program goals align with the mission of the University?
3. Does the curriculum meet the program goals and objectives?

Input Evaluation Question:

4. Do the quality and quantity of human and material resources meet the needs of students and the program?

Process Evaluation Question:

5. What is the extent to which the program components are being implemented as planned?

Product Evaluation Question:

6. What has been the impact of the program on graduates? What is the continuous impact of the program on current students?

Objectives and Hypotheses

Research Question 1

The objective of question 1 was to use descriptive statistics (means scores and standard deviations) to determine the perceptions of the various respondent groups about

the BBA in accounting program. Data were acquired with a 5-point Likert-type scale that ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

Objectives of the Associated Research Questions

The associated research questions were organized under the four components of the CIPP evaluation model. The general objective for these associated research questions was to elicit the perceptions of the respondents on how the program had performed with regard to each of these components of CIPP. The following were the specific objectives of each of these questions:

Context Evaluation

Objective 1 was to find out the opinion/perceptions of faculty and administrators on whether the program goals and objectives align with the standards of professional accounting bodies such as the IFAC and ICAG.

Objective 2 was to make a determination of the opinion of faculty and administrators on whether the program aligns with the mission of the University as well as the School of Business.

Objective 3 was to determine undergraduates', graduates', faculty's, and administrators' perceptions on whether the curriculum met the program goals and objectives.

Input Evaluation

The objective of this question was to determine the perceptions of undergraduates, graduates, faculty, and administrators on the quality and quantity of teaching learning resources committed to the program.

Process Evaluation

The objective of this question was to make a determination of how undergraduates, graduates, faculty, and administrators perceive the implementation of teaching and learning in the program. A further objective was to sample perceptions on the extent to which the various components of the program were being carried out.

Product Evaluation

The objective of this question was to determine the perception of the four respondent groups on how the program has influenced or impacted the professional and social life of the current undergraduates or graduates of the program.

Research Question 2

The objective of the second research question was to use inferential statistics (one-way ANOVA) to determine the differences in perceptions of the various respondent groups about the BBA in accounting program.

Research and Null Hypotheses

The purpose of a hypothesis in quantitative research is to narrow the scope of the research purpose statement and to give an indication of the expectations of a researcher (Creswell, 2005). Based on the purpose of the current research and the research questions, the research/alternative and the null hypotheses were as follows:

$H1_A$: There is significant difference in the perceived context performance dimension between the four groups.

H1o: There is no significant difference in the perceived context performance dimension between the four groups.

H2A: There is significant difference in the perceived input performance dimension between the four groups.

H2o: There is no significant difference in the perceived input performance dimension between the four groups.

H3A: There is significant difference in the perceived process performance dimension between the four groups.

H3o: There is no significant difference in the perceived process performance dimension between the four groups.

H4A: There is significant difference in the perceived product performance dimension between the four groups.

Definition of Variables

In evaluating the perceptions of the bachelor in accounting program in a private university in Ghana, which is the purpose of this study, four key dependent variables were used to frame the survey items that were employed in each of the four survey instruments. These variables constitute the four main components of the CIPP (Context-Inputs-Process-Product) evaluation model.

Dependent Variables

In this study context evaluation variables assessed needs, problems, assets, and opportunities and assisted in goals and priorities identification and evaluation. The context questions were to find out if the goals and the objectives of the program were in sync with national and professional standards as well as the mission of the Department of Accounting, School of Business, and the University as a whole. In all, six items (1, 4, 55, 56, 57, and 58) were used to gather this perception in the four survey instruments. The

undergraduate and graduate surveys included items 1 and 4, while the faculty and administrator surveys included items 1, 4, 55, 56, 57, and 58.

The input evaluation variables assessed alternative approaches, competing action plans, budgets and resource allocation for the achievement of targeted goals. Sixteen items (11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 59, and 60) were used to elicit the perceptions of the participants on the teaching and learning resources available to facilitate student learning and enhance faculty teaching. With the exception of item numbers 59 and 60, which were found only in the faculty and administrator surveys, the rest of the items were present on all the surveys.

The process evaluation variables assessed the implementation of plans to help in the achievement of the identified goals. The process variable was used to determine the perceptions of the respondents on the management of teaching and learning. Twenty-eight items (2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, and 61) were used to determine the perceptions of the respondents on how teaching and learning was being done in the lecture rooms and other learning facilities. Item 61was found only on the faculty and administrator surveys.

The product evaluation variables identified and assessed outcomes, both intended and unintended, short term or long term. The 12 items (3, 5, 8, 47, 48, 49, 50, 51, 52, 53, 54, and 62) measured the perceptions of the participants on the outcomes and benefits of the program (Stufflebeam & Shinkfield, 2007). Table 4 identifies the research variables and the survey items in the four instruments. The student and graduate instruments each had 54 survey items (excluding demographic items) and the faculty and administrator instruments each had 62 items (excluding demographic items).

Table 4

Research Variables and Survey Items

Research Variables	Instruments - Items			
	Student	Graduate	Faculty	Administrators
Context	1, 4.	1, 4.	1, 4, 55, 56, 57, 58.	1, 4, 55, 56, 57, 58.
Inputs	11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24.	11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24.	11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 59, 60.	11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 59, 60.
Process	2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46.	2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46.	2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 61	2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 61.
Product	3, 5, 8, 47, 48, 49, 50, 51, 52, 53, 54.	3, 5, 8, 47, 48, 49, 50, 51, 52, 53, 54.	3, 5, 8, 47, 48, 49, 50, 51, 52, 53, 54, 62.	3, 5, 8, 47, 48, 49, 50, 51, 52, 53, 54, 62.

Independent Variable

The independent variable for this study was the participant's role with four categories: students, graduates, faculty, and administrators.

Students: These referred to undergraduates enrolled full-time into the BBA in accounting program at the campus of the private university in the 2013-2014 academic year. Invitation was extended to all students from level 200 to level 400 to take part in the study. Students in level 100 were excluded from the study because at the time the instruments were administered, they were deemed not to have had enough acquaintance with the program to offer a fair perception of its performance.

Graduates: This referred to people who have graduated from the BBA in

accounting program. Respondents were chosen at random with preference for those who had graduated within the last 10 years.

Faculty: This referred to lecturers teaching in the BBA in accounting program at the main campus of the University.

Administrators: These were the head of the accounting department and the dean of the School of Business who had supervisory responsibility over the program at the time of the study.

Demographic Variables

The 10 demographic items on the instruments were: gender, age, class standing/level (students), years after graduation (graduates), employment status (graduates), teaching status (faculty), highest qualification (faculty and administrators), professional rank (faculty and administrators), professional experience (faculty and administrators), and administrative position (administrators). The following were the demographic variables and their designations in the instruments:

Gender: All respondents on the four survey instruments were asked to respond to this with the two options being male or female.

Age: All respondents were asked to provide information about their age at their last birthday. Whereas the faculty and administrators were asked to indicate their ages in writing, current students and graduates of the program were to choose from the following scale: 18 or younger, 19, 20, 21, 22, 23, 24, 25-30, and 30 or older.

Academic class standing: The response to this item was required only of students who were asked to choose from the following options: First year (Level 100), Second

year (Level 200), Third year (Level 300), Fourth year (Level 400), or anything other than the above.

Current employment situation: This was responded to only by graduates of the program who were to choose from two options: employed or unemployed.

Length of time after graduation: This item was responded to by graduates who chose from the following options: 1 year, 2-5 years, 6-10 years, or 11 or more years.

Employment Status: Faculty were asked to respond to this by choosing from three options: Full time, Part time, or Adjunct.

Current administrative position: Administrators were asked to respond to this by stating their exact administrative position.

Highest academic qualification: This item was responded to by both faculty and administrators who were asked to choose from the following options: Master's degree, Doctorate degree, PhD, or anything other than the above.

Years of professional experience: Faculty and administrators were asked to respond to this question and the choice of options were: Less than 5 years, 5-10 years, 11-15 years, or 16-20 years.

Professional rank: Faculty and administrators were asked to respond to this question and chose from the following: Assistant lecturer, Lecturer, Senior lecturer, Associate professor, or Professor.

Instrumentation

Survey Questionnaires

The absence of survey instruments that adequately reflected the conceptual framework and could capture the data required to answer the research questions

occasioned my development of such for the study. Some sources were used to develop the items for the four survey questionnaires for the study. These include the framework for International Education Standards (International Federation of Accountants, 2010) developed under the auspices of the International Federation of Accountants (IFAC), the CIPP model developed by Stufflebeam (1971, 2004), some existing dissertation studies (Chiang, 1996; Onyefulu, 2001), guidelines from evaluation literature and relevant journals (Singh, 2004), as well as literature on learning and assessment (Angelo & Cross, 1993; Johnson & Johnson, 2004; Maki, 2010; Marzano, Pickering, & Pollock, 2001; Suskie, 2009).

Development of Questionnaires/Instruments for Piloting

The creation of these new measures required an extensive process of development and psychometric testing (Polit & Beck, 2006; Rubio, Berg-Weger, Tebb, Lee, & Rauch, 2003; Wynd, Schimdt, & Shaeffer, 2003). Lynn (1986) has described the process of instrument development as one made up of two important stages. The developmental stage, which is the first stage, identifies the domain of content through a comprehensive process of literature review that leads to the generation of the instrument items. Additionally, this stage also involves the construction of the instrument as well as its instructions and scoring mechanisms. The second stage, judgment/quantification stage, involves the selection of a panel of content experts to evaluate the instrument and rate items according to their relevance to the domain of interest. Lynn (1986) further suggests the use of a Likert-type rating scale for the evaluation. The content validity index (CVI) is then computed as a quantitative measure of content validity.

Netemeyer, Bearden, and Sharma (2003) have outlined the instrument development process as involving a four-step process:

1. Defining constructs and determining domain content
2. Generating items for the survey and judging the appropriateness of the items
3. Designing and conducting studies to test the scale
4. Finalizing the scale based on data collected in the third step.

These steps were followed in the development of the instruments for piloting in this study.

Item Generation

A review of the literature from the various sources mentioned earlier resulted in the initial generation of 85 items for the graduate instrument, 93 for the dean and head of department instrument, 88 for the faculty/lecturers instrument, and 74 for the student instrument. These questionnaire items were framed within the CIPP evaluation model. The items were thus grouped as context, input, process, and product items for each of the four questionnaires.

Validity Based on Expert Judgment

The establishment of validity is a necessary component of instrument development that needs to be considered. It is vital if researchers are to report with confidence the results obtained from the survey. Polit and Beck (2006) in a discussion of the content validation process of an instrument assert that:

> There is also agreement in the methodologic literature that content validity is largely a matter of judgment, involving two distinct phases: a priori efforts by the scale developer to enhance content validity through careful conceptualization and domain analysis prior to item generation, and a posteriori efforts to evaluate the

> relevance of the scale's content through expert assessment (citing Beck & Gable, 2001; Lynn, 1986; Mastaglia, Toye, & Kristjanson, 2003). (p. 490)

Lynn (1986) explains that the second stage of the item development process, judgment-quantification, occurs when a panel of experts, working independently, evaluates the instrument and rates items of relevance according to the content domain. Lynn (1986) further suggests that no more than 10 panel members may be used for the validation process. Other researchers have suggested a range of two to 20 experts (Gable & Wolf, 1993, as cited in Rubio et al., 2003; Waltz, Strickland, & Lenz, 1991, as cited in Rubio et al., 2003). For the development of the current instruments, a panel of seven experts was chosen: four in the field of accounting and business education, one each in distance and nursing education, and the other in educational administration. All seven experts provided valuable feedback over a 2-month period. Table 5 shows a list of the expert reviewers.

Four content-validity response forms (see Appendix A) were sent to each of the seven reviewers that explained the purpose of the study and requested them to do the following:

1. Rate the level of pertinence (relevance) of each item on a scale of 1–4, with 4 being the most pertinent and to comment on the item or to suggest revisions.
2. Indicate the level of clarity for each item, also on a 4-point scale, with 4 being the clearest and to provide comments where necessary.
3. Evaluate the comprehensiveness of the entire measure and also indicate items that should be deleted, retained, or included.

Table 5

Expert Reviewers

Name	Location	E-mail Address
1. Dr. Josephine Ganu	Adventist University of Africa, Kenya	jganu@hotmail.com
2. Dr. Glynis Bradfield	Andrews University, School of Distance Education	glynisb@andrews.edu
3. Dr. Chimela Ikonne	West-Central Africa Division, Director of Education	chiemelaikonne@yahoo.com
4. Dr. Yaw Debrah	University of Wales	Y.A.Debrah@swansea.ac.uk
5. Dr. Carmelita Troy	Andrews University, School of Business	troyc@andrews.edu
6. Dr. Afriyie Johnson	University of Southern Florida, School of Nursing	ajohnson@health.usf.edu
7. Dr. Leonard Gashugi	Loma Linda University	lgashugi@gmail.com

Sharp (2010) stresses the necessity of utilizing a quantitative measure, the content validity index (CVI), in measuring content validity. Throwing further light on the computation of the CVI, Sharp (2010) says:

> The CVI is calculated by tallying the results of the expert reviewers. The degree to which the expert panelists agree on the relevance determines whether the items are relevant or irrelevant. A Likert-type scale is used to determine relevance. Items that are irrelevant are scored with a 1, items that are somewhat relevant are scored with a 2, items that are quite relevant are scored with a 3, and items that are highly relevant are scored with a 4. Only items scored 3 and 4 are considered relevant and thus are used to calculate the actual CVI. (p. 2)

The computed index gives an indication of the proportion of experts who consider the item valid (Rubio et al., 2003). Wynd et al. (2003) conclude from the literature that "an average agreement of 70% (0.70) is 'necessary' for agreement, 80% (0.80) for 'adequate' agreement, and 90% (0.90) for 'good' agreement" (p. 514).

The CVI for the four scales after the expert review were: students (0.93), graduates (0.96), faculty (0.97), and dean and head of department (0.97). Appendix B

shows the rating scale for the reviewers. On the basis of the CVIs and comments from the expert reviewers as well as the removal of some repeated items (because they sought to answer different research questions), the final items were readied for piloting (Table 6).

Table 6

Initial and Final Items for Piloting

Participant Groups	Initial Items	Screened (through expert review)	Final (including demographics)
Graduates	85	56	60
Dean & Head of Department	93	64	70
Faculty/Lecturers	88	65	71
Students	74	56	59

Piloting of Instruments

The piloting of the instruments was done from March 6–21, 2013, in the School of Theology and Missions in this private university in Ghana. Table 7 shows the number of items on each of the four instruments and the number of respondents.

Table 7

Piloted Instruments

Instrument	Number of Items	Number of Responses
Student	59	102
Graduate	60	12
Faculty	71	6
Administrators (Dean & Head of Department)	70	1

Reliability of the Instruments

A reliability test was done on the four factors or subscales of the student instrument after the pilot study. The small size of respondents from the other groups and the fact that the student instrument shared 59 items in common with the other instruments made this the most viable choice. A reliability test was done on the four factors or subscales of the student instrument. The table of reliability coefficients shows that the figures were well within the 0.70 to 0.95 preferred alpha value (DeVellis, 2003, as cited in Tavakol & Dennick, 2011; Nunnally & Bernstein, 1994; see Table 8).

Table 8

Reliability Coefficient for Four Subscales/Factors

Subscales / Factors	Number of Items	Cronbach's Alpha
Context	11 (questions 1-11)	.883
Input	14 (questions 12-25)	.842
Process	23 (questions 26-48)	.934
Product	8 (questions 49-56)	.929

Factor Analysis

The factorability of the 56 questions describing the perceptions of the performance of an academic program was initially determined. The Kaiser-Meyer-Olkin measure for sampling adequacy for the factors were: Context (.84), Input (.84), Process (.86), and Product (.87), above the recommended value of 0.5 (Field, 2005). The Bartlett's test for sphericity for all four factors was significant at $p < .0001$ (see Table 9).

Table 9

Kaiser-Meyer-Olkin Measure of Sampling Adequacy and Bartlett's Test of Sphericity

Dimensions	KMO	Approx Chi Square	Bartlett's Test of Sphericity (*df*)	Sig
Context	.845	486.664	55	.000
Input	.838	505.668	91	.000
Process	.858	1182.925	253	.000
Product	.871	450.941	36	.000

Fifty-six items were factor analyzed using principal component analysis (PCA) with varimax (orthogonal) rotation. The choice of PCA depended on the assumption that the factors have to be independent. The four factors loaded quite well with the rotation and thus gave the indication that the subscales in the instrument measured what they were supposed to measure (see Table 10). No items were removed through the factor analysis. Overall, some items were reworded and a few that had been inadvertently repeated were removed.

Data Collection

A descriptive quantitative non-experimental survey data collection strategy was employed for the study. The four piloted questionnaires were administered to current students, lecturers, administrators, and graduates (alumni) of the program. The process of data collection commenced on September 9, 2013, when modalities for the instrument administration were agreed upon between the research assistant, the Dean of the School of Business, and the Head of the Department of Accounting. With the agreement of faculty, questionnaires and consent forms for the students were administered during the

Table 10

Factor Loadings for Principal Component Analysis With Varimax Rotation of CIPP Evaluation Dimensions

Dimensions/ Factors	No.	Items	Components	
			1	2
Context	1	The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.	**.651**	.098
	2	A set of written objectives for each course in the program are provided to me.	**.730**	.148
	3	The courses in the program use up-to-date technologies in ministerial training.	.192	**.811**
	4	The courses are adequately preparing me to use software currently in use in ministerial training and Bible study.	.176	**.781**
	5	I am made aware of the standards, essential qualities, commitments, and skills of a Seventh-Day Adventist Minister (as required by the International Board of Ministerial and Theological Education–IBMTE and the Division Board of Ministerial and Theological Education–BMTE).	**.600**	.135
	6	The work experience component of the program is providing me with enough exposure to the world of work.	**.603**	.498
	7	Ethical theories and principles are clearly taught as a course in the program.	**.714**	.357
	8	Ethical issues are identified and highlighted in all other courses of the program.	**.624**	.449
	9	Lecturers motivate students to do their best in their course(s) through personal interaction and follow-ups on their performance.	.228	**.821**
	10	Lecturers promote the development of communication skills in students through presentations (individual and/or group) and a higher standard of written work.	.443	**.565**
	11	The program encourages the development of a culture of continuous and lifelong learning.	.650	**.339**
Input	12	The general education courses of the program are relevant to the academic growth of students.	-.305	**.579**
	13	The religion courses in the general education component of the program are relevant to the spiritual growth of students.	.165	**.613**
	14	There is internet access to journals and books at the library.	.244	**.676**
	15	There are relevant course books available at the library.	.396	**.636**
	16	Current professional journals are available at the library.	.396	**.605**
	17	The computers in the library are adequate for student research.	.333	**.354**
	18	The reading area at the library seats students comfortably.	**.420**	.416

Table 10—*Continued.*

Dimensions/ Factors	No.	Items	Components	
			1	2
	19	Teaching materials (e.g. textbooks, supplies, photocopy materials, etc.) are available in reasonable quantities for instruction.	**.598**	.412
	20	The teaching and learning facilities have technologies comparable to what students will find in the workplace.	**.561**	.313
	21	The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).	**.649**	-.045
	22	The computer laboratories have up-to-date computers.	**.726**	.120
	23	The computer laboratories are accessible to students.	**.751**	.229
	24	The program support staff are pleasant to students.	**.715**	.259
	25	The program support staff are helpful to students.	**.623**	.350
Process	26	The program administrative staff demonstrate concern for the academic well-being of students.	**.670**	.217
	27	The program administrative staff demonstrate concern for the personal well-being of students.	**.662**	.207
	28	The amount of instruction given by lecturers in my courses is adequate to enable me progress through the curriculum.	**.703**	.179
	29	The lecturers in the program promote the development of higher order thinking skills in their teaching (through strategies such as inductive and deductive reasoning, incisive questioning, inference drawing, etc.).	**.574**	.372
	30	Lecturers facilitate cooperative learning in the classroom (through activities such as group formation, class discussions, reciprocal teaching, jig-saw technique, etc.).	**.611**	.330
	31	The lecturers use a variety of teaching methods (including lectures, effective group discussions, project work, peer teaching, etc.) to facilitate student learning.	**.595**	.412
	32	The lecturers are abreast with current trends in the field (through involvement in professional association activities, attending conferences, reading professional journals, and accessing current research in the field, etc.).	**.482**	.396
	33	Lecturers have adequate on-the-field professional experience.	**.540**	.268
	34	Teaching assistants provide enough support for the program (through teaching, managing tutorials, etc.).	**.462**	.268
	35	The lecturers are willing to offer extra help through email communication, out of class discussions, etc.), to facilitate my learning.	.433	**.619**
	36	The lecturers employ information technology (such as use of internet resources–online videos, etc.) in my teaching.	.135	**.731**

Table 10—*Continued.*

Dimensions/ Factors	No.	Items	Components	
			1	2
	37	The lecturers employ information technology in their communication with students (such as student online posts, online submission of assignments, etc.).	-.092	**.835**
	38	Students evaluate lecturers' teaching through end of semester/course evaluations.	.198	**.633**
	39	The results of student evaluation of lecturers are used to improve student learning.	.316	**.616**
	40	The assessment procedures for the courses in the program are adequately and sufficiently described in the bulletin.	**.686**	.189
	41	Grading / assessment standards are clearly described and communicated to my students at the beginning of their courses.	**.784**	.014
	42	The grading / assessment standards are clearly communicated to me at the beginning of each course.	**.807**	-.009
	43	Where appropriate, assignments are graded according to well defined rubrics (marking scheme).	**.736**	.239
	44	The program lecturers use a wide variety of classroom assessment techniques (such as one sentence summaries, minute papers, etc.) in their teaching	**.398**	.547
	45	I am given timely feedback following assignments.	**.601**	.297
	46	Progress in my classes is continuously monitored through the use of classroom assessment methods and timely communication by lecturers.	**.493**	.544
	47	I am satisfied with the program assessment / grading methods.	**.608**	.318
	48	The assignments reflect the material covered during instruction.	**.709**	.344
Product	49	I am learning as much as I expected in the program.	**.739**	-.334
	50	The program is preparing me to respond to the needs of different congregations and communities.	**.808**	-.290
	51	The internship experiences provide students with expertise in specialized skills such as work place behavior and practical job training.	**.809**	.158
	52	The program provides the basis for continuing training after graduation.	**.742**	-.160
	53	The program is adequately preparing me (through cooperative learning and communication skills), to work in cooperation with others in my line of work.	**.846**	-.052
	54	My personal relationship (e.g. prayer, Bible study, and lifestyle) with God is growing as a result of going through the Program.	**.621**	-.241
	55	I am being equipped to serve my community through the use of my employable and outreach skills.	**.828**	-.012

Table 10—*Continued.*

Dimensions/ Factors	No.	Items	Components	
			1	2
	56	I am being equipped to serve my Church / faith community through active involvement in church and faith related activities.	**.807**	.033

Note. Extraction Method: Principal Component Analysis; Rotation Method: Varimax with Kaiser Normalization. Rotation converged in 3 iterations. Bold indicates the component on a factor loads best.

first 30 minutes of three different class sessions. In all, 194 student questionnaires were returned. The administration of the graduate questionnaires was quite challenging as there were difficulties getting information and responses from the alumni database. Eventually only 12 filled copies of the questionnaire were collected through the help of the Office of Alumni Affairs, the School of Business, and particularly the Chair of the Department of Accounting.

The administration of questionnaires among faculty was equally challenging. Out of the 8 full- and part-time faculty, only five of them returned the completed questionnaires. The two administrators contacted responded appropriately with completed questionnaires.

Data Entry and Screening

Data from the four survey instruments were both scanned and manually entered into four data files. The undergraduate student (194) and graduate (12) instruments which were on OMR forms were scanned and exported into IBM/SPSS data files while the faculty and administrator instruments, which were fewer in number and on Microsoft Word forms, were entered manually into IBM/SPSS data files. The four data files were subsequently merged into a single data file to facilitate data screening and analysis.

The missing values in the data were corrected by using Little's chi-square statistic to test whether the missing values were missing completely at random (MCAR) or missing at random (MAR). For this test, the null hypothesis is that the data are missing completely at random, and the *p* value is significant at the 0.05 level. The *p* value for Little's test was 0.004 indicating that the missing values were MAR. This was corrected using the Expectation Maximization (EM) option.

Data Analysis

The data analysis in this study was conducted on the 213 responses that were returned in the surveys of undergraduates, graduates, faculty, and administrators of the BBA in accounting program in the institution of study. The data from the four surveys were merged into a single data file and analyzed with the IBM/SPSS ver. 21 statistical package.

In answering the first research question, descriptive statistics including frequencies, percentages, means, standard deviations, medians, modes, and ranges were computed. Descriptive statistics were also used to describe demographic characteristics of the participants and their responses to both independent and dependent variable items. Although relevant, because descriptive statistics give limited and inconclusive information which can aid policy and practice, some minimal inferential statistics were employed to find out differences in responses between the respondent groups. In answering the second research question, a one-way ANOVA was conducted on the four null hypotheses.

Human Subject Considerations

Permission to conduct this study was sought and granted by the Institutional

Review Board of Andrews University, Berrien Springs, Michigan. The rights of subjects participating in this study were secured through the provision of consent forms. Consent was also sought and granted by the authorities of the participating private university in Ghana where the study was conducted.

Summary

This chapter provided an overview of the research methodology for this study. An overview of the setting of the evaluation and the rationale behind the choice of the BBA in accounting program for the study were also provided. The purpose of the current descriptive quantitative non-experimental survey design and the rationale for choosing this design were restated, and the research questions and objectives were reiterated. In addition, the research and null hypotheses were stated in this chapter. A description of the research design, the population and sampling procedures, and the definition of variables were also highlighted.

The instrumentation process ranged from the generation of the initial questionnaire items, expert and content validation of the items, piloting, and the establishment of reliability for the instruments. Additionally, data sources, data collection, and a plan for descriptive and inferential data analysis to test the hypotheses and to answer the research questions were described. The findings from the data collected are presented in Chapter 4.

CHAPTER 4

DATA ANALYSIS AND RESULTS

The purpose of this descriptive quantitative study was to determine the perceptions of students, graduates, faculty, and administrators of a bachelor's degree in accounting program in a private Ghanaian university. The study evaluated these perceptions using a composite framework made up of the CIPP evaluation model (Stufflebeam, 1971, 2004), the Dimensions of Learning model (Marzano et al., 1993), and the International Educational Standards (IES, 2010) of the International Federation of Accountants. The study also sought to determine whether there were differences in the perceptions of these four respondent groups.

This chapter, which presents the results of the data analysis, is organized under the following headings: Response Rate, Demographic Description, Analysis and Results, and Summary.

Response Rate

The study population was made up of full-time undergraduate students (from the second to the final year) at the Department of Accounting, all teaching faculty, two administrators (the Head of the Department of Accounting and the Dean of the School of Business), all from the main campus of this private university, and a convenience sample of graduates of the BBA in accounting program. A total of 213 respondents comprising 120 males and 93 females took part in the study. The four participant groups were: 194

students, 12 graduates, five faculty, and two administrators. The response rate for the students, faculty, and administrators was 79.4%, 62.5%, and 100% respectively. Table 11 gives a breakdown of the respondent groups by numbers and percentages.

Table 11

Study Population and Respondents

Population	Population Statistics*			Participants			
	Male	Female	Total	Male	Female	Total	%
Students							
Second Year	45	27	72	28	17	45	62.5
Third Year	32	23	55	31	29	60	109.0**
Final Year	64	52	116	50	38	88	75.8
Graduates	15	15	30	5	7	12	40.0
Faculty	7	1	8	4	1	5	62.5
Administrators	1	1	2	1	1	2	100.0

*The population statistics on students was provided by the Department of Accounting.

**The actual number of respondents exceed the population statistics given by the Department.

Demographic Description

The demographic information that was elicited from the respondents pertained to gender, age, class standing/level (undergraduate students), employment status (graduates), highest qualification (faculty and administrators), professional rank (faculty and administrators), years after graduation (graduates), professional experience (faculty and administrators), teaching status (faculty), and administrative position (administrators).

A total of 213 respondents took part in the four surveys. These were made up of two administrators (0.9%), five full-time faculty (2.3%), 194 full-time undergraduate students (91.1%), and 12 graduates (5.6%). Of the total number of respondents, there were 120 males (56.3%) and 93 females (43.7%). The males included 110 undergraduates, five graduates, four faculty, and an administrator. The female respondents, on the other hand, comprised 84 undergraduates, seven graduates, one faculty, and one administrator.

In the survey of the undergraduate students, those in the first year or level 100 were excluded because the survey took place 2 months into a new academic year by which time they were deemed not to have had enough acquaintance with the program to offer their reasonable perceptions. The 194 undergraduate student respondents were made up of 45 (23.3%) second-year, 60 (30.9%) third-year, 88 (45.4%) final-year students, and one respondent who listed the class standing as other. The number of third-year students who actually responded to the survey was 60 instead of the 55 that the departmental statistics indicated (see Table 11). This probably occurred because some students may have answered the questionnaire more than once or they may have given themselves a higher class ranking because of the possibility of having taken courses in the third year. The age distribution of the undergraduate respondents was as follows: five (2.6%) were below 18 years, three (1.5%) were 19 years, 27 (13.9%) were 20 years, 36 (18.6%) were 21 years, 38 (19.6%) were 22 years, 28 (14.4%) were 23 years, 22 (11.3%) were 24 years, 25 (12.9%) were between 25 to 30 years, and 10 (5.2%) were above 30 years.

A total of 12 graduate students took part in the survey. Nine of them were over 30 years, two were 23 years, and one person was between 25 and 30 years. All 12 are employed and answered the question regarding the length of time after graduation as follows: five completed a year ago, four completed between 2-5 years, one between 6-10 years, and two completed over 10 years ago.

With regard to the five faculty respondents, all of them were over 30 years and their ages ranged from 31 to 54 years. None of them had a doctorate degree, and all five were full-time faculty. In terms of academic rank, three were assistant lecturers and two were lecturers. In responding to the question about their teaching experience, two of them had less than 5 years of experience, two had between 5 to 10 years of experience, and one had over 20 years of experience.

The two administrators who were the Head of the Department of Accounting and the Dean of the School of Business indicated their ages as 48 and 42, respectively. They were both senior lecturers and have between 5 to 10 years and over 20 years teaching experience respectively. In terms of the highest qualification, the Dean had a doctorate degree whereas the Head of Department had a master's degree. Table 12 shows the descriptive statistics of participants.

Analyses and Results

To facilitate a proper analysis of the main research questions as well as the associated research questions, data from the four survey instruments were merged into a single data set. The research questions were framed and organized according to the four components of the CIPP evaluation model. The independent variable (IV) for the

Table 12

Demographic Description of Participants

Variables	Undergraduates (*N* = 194)		Graduates (*N* = 12)		Faculty (*N* = 5)		Administrators (*N* = 2)	
	freq	%	freq	%	freq	%	freq	%
Gender								
Male	110	56.7	5	41.7	4	80.0	1	50.0
Female	84	43.3	7	58.3	1	20.0	1	50.0
Total	194	100.0	12	100.0	5	100.0	2	100.0
Age								
<18	5	2.6						
19	3	1.5						
20	27	13.9						
21	36	18.6						
22	38	19.6						
23	28	14.4	2	16.7				
24	22	11.3						
25-30	25	12.9	1	8.3				
>30	10	5.2	9	75.0	31 – 2	40.0		
					34 – 1	20.0		
					38 – 1	20.0	42 – 1	50.0
					54 – 1	20.0	48 – 1	50.0
Total	194	100.0	12		5	100.0	2	100.0
Class								
200	45	23.3						
300	60	30.9						
400	88	45.4						
Other	1	0.5						
Total	194	100.1						
Employment								
Employed			12	100.0				
Total				100.0				
Qualification								
Master's					5	100.0	1	50.0
Doctorate							1	50.0
Total								100.0
Academic Rank								
Assistant Lecturer					3	60.0		
Lecturer					2	40.0		
Senior Lecturer							2	100.0
Total						100.0		100.0
Years after grad								
1			5	41.7				
2-5			4	33.3				
6-10			1	8.3				
>10			2	16.7				

Table 12—*Continued*.

Variables	Undergraduates (*N* = 194)		Graduates (*N* = 12)		Faculty (*N* = 5)		Administrators (*N* = 2)	
	freq	%	freq	%	freq	%	freq	%
Years after grad Total			12	100.0				
Years of experience								
<5					2	40.0		
5-10					2	40.0		50.0
11-20								
>20					1	20.0		50.0
Total					5	100.0		100.0

*Frequency refers to the number and percentage responses.

analyses was role (students, graduates, faculty, and administrators) and the dependent variables (DV) were context, inputs, process, product, and performance.

The two main research questions analyzed in this section of the chapter are:

1. What are the perceptions of administrators, students, faculty, and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?

2. Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program?

Research Question 1

What are the perceptions of administrators, students, faculty, and graduates (roles) of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?

The four instruments that were used to answer this research question had a combination of Likert-scale items made up of five response choices: *strongly agree* (5),

somewhat agree (4), *neither agree or disagree* (3), *somewhat disagree* (2), *and strongly disagree* (1) as well as demographic items. All the non-demographic items on the four instruments were positively worded.

The total mean scores and standard deviations for each of the four performance dimensions were as follows: Context (M = 4.09, SD = 0.80), Input (M = 3.40, SD = 0.68), Process (M = 3.90, SD = *0.*65), and Product (M = 4.14, SD = 0.59). The overall mean score and standard deviation of performance, which is a composite of the four dimensions, were M = 3.88, SD = 0.53. With the exception of the input and process dimension, only two others had means above 4.0, a threshold that indicated overall agreement. Overall, lower mean scores and higher standard deviations were found among students and graduates than with the faculty and administrators (see Table 13).

Table 13

Variables Descriptive Statistics

Variables	Students		Graduates		Faculty		Administrator		Total	
	M	*SD*	*M*	*SD*	*M*	*SD*	*M*	*SD*	*M*	*SD*
Context	4.06	0.80	4.21	0.92	4.70	0.34	4.92	0.80	4.09	0.80
Input	3.39	0.69	3.37	0.65	3.33	0.44	4.36	0.43	3.40	0.68
Process	3.86	0.66	4.18	0.53	4.41	0.16	4.35	0.22	3.90	0.65
Product	4.14	0.60	4.05	0.61	4.38	0.24	4.21	0.29	4.14	0.59
Performance	3.86	0.53	3.95	0.54	4.21	0.14	4.46	0.26	3.88	0.53

Note. Undergraduates (N =194); Graduates (N = 12); Faculty (N = 5); Administrators (N = 2).

Research Question 2

In answering Research Question 2 which states: “Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context,

input, process, and product) of the BBA in accounting program?" the following null hypotheses were tested. An alpha level of 0.05 was used since this level of significance is typically used in the social sciences (McMillian, 2004).

Hypotheses Testing

Null Hypothesis 1 ($H1_o$). In testing the $H1_o$ that states: "There is no significant difference in the perceived context performance dimension between the four groups," the Levene's test for equal variances, F (3, 209) = 1.90, p =0.131, indicated homogeneity of variance (see Table 14). The one-way ANOVA, F (3, 212) = 1.84, p =0.140, indicates no significant differences between the groups. The null hypothesis was retained.

Null Hypothesis 2 ($H2_o$). In testing the $H2_o$ that states: "There is no significant difference in the perceived input performance dimension between the four groups," the Levene's test for equal variances, F (3, 209) =0.576, p =0.631, indicated homogeneity of variance (see Table 14). The one-way ANOVA, F (3, 212) = 1.35, p =0.140, indicates no significant differences between the groups (see Table 15). The null hypothesis was retained.

Null Hypothesis 3 ($H3_o$). In testing the $H3_o$ that states: "There is no significant difference in the perceived process performance dimension between the four groups," the Levene's test for equal variances, F (3, 209) =0.312, p =0.077, indicated homogeneity of variance (see Table 14). The one-way ANOVA, F (3,212) =2.33, p=0.075, indicates no significant differences between the groups, even though the p value in this process dimension tended to be marginal (see Table 15). The null hypothesis was retained.

Null Hypothesis 4 ($H4_o$). In testing the $H4_o$ that states: "There is no significant difference in the perceived product performance dimension between the four groups," the

Table 14

Test of Homogeneity of Variances

	Levene Statistic	*df1*	*df2*	Sig.
Context	1.900	3	209	.131
Inputs	0.576	3	209	.631
Process	2.317	3	209	.077
Product	1.196	3	209	.312
Performance	1.762	3	209	.156

Note. Undergraduates (*N* =194); Graduates (*N* = 12); Faculty (*N* = 5); Administrators (*N* = 2).

Table 15

Summary of One Way ANOVA

Variables		*SS*	*df*	*MS*	*F*	*p*
Context	Between Groups	3.508	3	1.169	1.843	.140
	Within Groups	132.588	209	0.634		
	Total	136.096	212			
Inputs	Between Groups	1.881	3	0.627	1.350	.259
	Within Groups	97.036	209	0.464		
	Total	98.917	212			
Process	Between Groups	2.929	3	0.976	2.332	.075
	Within Groups	87.512	209	0.419		
	Total	90.441	212			
Product	Between Groups	0.397	3	0.132	.377	.769
	Within Groups	73.185	209	0.350		
	Total	73.581	212			
Performance	Between Groups	1.309	3	.436	1.559	.200
	Within Groups	58.485	209	.280		
	Total	59.794	212			

Note. Undergraduates (*N* =194): Graduates (*N* = 12); Faculty (*N* = 5); Administrators (*N* = 2).

Levene's test for equal variances, F (3, 209) = 1.20, p =0.312, indicated homogeneity of variance (see Table 14). The one-way ANOVA, F (3, 212) =.38, p =0.769, indicates no significant differences between the groups (see Table 15). The null hypothesis was retained.

The test for the homogeneity of variance of performance, which is a composite of the four dimensions (content, input, process, product) was F (3, 209) = 1.76, p =0.156, with the one-way ANOVA, F (3, 212) = 1.56, p =0.200, giving an indication of no significant difference in the variances of the factors.

Associated Research Questions

This section of the study reports the results of the associated research questions. These results are presented according to the four performance dimensions on which the respondents' perceptions are evaluated. The four dimensions are context, inputs, process, and product. The questionnaires are scored on the following 5-point Likert scale: 1 = *Strongly disagree*, 2 = *Somewhat disagree*, 3 = *Neither agree nor disagree*, 4 = *Somewhat agree*, and 5 = *Strongly agree*. For the purposes of this analysis, points 4 and 5 on the Likert scale are considered as overall agreement, points 1 and 2 as overall disagreement, and point 3 as neutral.

Context Evaluation Questions

The perceptions of the four respondent groups were sought with three associated context evaluation questions. Responses to Items 1, 55, 56, 57, and 58 in the four questionnaires were used to answer these three context questions.

Context Question 1

Do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?

The objective of this question was to find out the opinion/perceptions of faculty and administrators on whether the program goals and objectives align with the standards of professional accounting bodies such as the IFAC and ICAG, and whether the course requirements met these standards. According to the summarized data on item 55, 100% of administrators strongly agreed that the program goals and objectives aligned with the standards of IFAC and ICAG. In the case of the faculty, 60% strongly agreed and 40% somewhat agreed that the program goals aligned with the professional standards of IFAC and ICAG.

The data on item 56 showed that 100% of administrators strongly agreed that the courses met the professional requirements. Eighty percent (80%) of the faculty strongly agreed that these professional requirements met the requirements, while 20% somewhat agreed (see Table 16).

Context Question 2

Do the program goals align with the mission of the University?

This question had the objective of making a determination on the opinion of faculty and administrators on whether the program aligns with the mission of the University as well as the School of Business. Percentages were computed for items 57 and 58 as they were responded to by the faculty and administrators.

Table 16

Responses to Context Question 1

Items		Roles	Scores %				
			1	2	3	4	5
55	The courses offered in the program meet the requirements of the International Education Standards (IES) of the International Federation of Accountants (IFAC) or any other standards setting organization	Administrators					100
		Faculty				40	60
56	The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana (ICAG) or any other accounting body the Department of Accounting/ the School of Business is affiliated to.	Administrators					100
		Faculty				20	80

Note. Administrators (*N* = 2); Faculty (*N* = 5).

According to data for item 57, shown in Table 17, 100% of administrators strongly agreed that the program goals aligned with the mission of the University. With regard to the faculty, 60% strongly agreed and 40% somewhat agreed. The responses for item 58 indicated 100% of strong agreement by administrators on whether the program goals align with the mission of the School of Business. For the faculty, 80% indicated strong agreement and 20% somewhat agreed.

Context Question 3

Does the curriculum meet the program goals and objectives?

The objective of this question, which was asked of students, graduates, faculty, and administrators, was to determine their perceptions on whether the curriculum met the program goals and objectives. This was answered with computed percentages from item

Table 17

Responses to Context Question 2

Items		Roles	Scores %				
			1	2	3	4	5
57	The objectives of the program are aligned with the mission of the University	Administrators					100
		Faculty				40	60
58	The objectives of the program are aligned with the mission of the School of Business.	Administrators					100
		Faculty				20	80

Note. Administrators (*N* = 2); Faculty (*N* = 5).

1 on all four questionnaires. The data responses showed that 100% of administrators strongly agreed that the curriculum met program goals and objectives. The faculty also agreed, with 80% indicating strong agreement and 20% agreeing somewhat. With regard to students, 37.1% indicated strong agreement, 44.8% somewhat agreement, 7.2% not agreeing nor disagreeing, 6.2% disagreeing somewhat, and 4.6% opting for strong disagreement. In case of graduates, 91.7% expressed overall agreement (see Table 18).

Table 18

Responses to Context Question 3

		Roles	Scores %				
			1	2	3	4	5
1	A set of written objectives for each course in the program are provided to me.	Administrators					100
		Faculty				20.0	80.0
		Students	4.6	6.2	7.2	44.8	37.1
		Graduates		8.3		41.7	50.0

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

Input Evaluation Question

Do the quality and quantity of human and material resources meet the needs of students and faculty of the program?

The perceptions of the four respondent groups were sought with an associated input evaluation question. The objective of this question was to determine the perceptions of students, graduates, faculty, and administrators on the quality and quantity of human and material resources committed to the program. Responses to items 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 59, and 60 in the four questionnaires were used to answer the input question. For purposes of easy presentation and understanding, the responses have been organized under the following headings: library resources and space, teaching learning materials, classrooms and computer laboratories, program support personnel, and faculty professional development.

Library resources and space

According to the data on the responses to item 11, 100% of administrators answered there was internet access to journals and books at the library. For the faculty, although 40% agreed strongly and moderately in their answer, 20% moderately disagreed. The student responses were more varied as 24.7% strongly agreed, 36.1% moderately agreed, 12.9% neither agreed nor disagreed, and a total of 26.3% disagreed. In the case of the graduates, a total of 75% agreed, 16.7% neither agreed nor disagreed, and 8.3% moderately disagreed.

The data on item 12, which sought responses on the availability of relevant course books at the library, showed that 100% of administrators agreed strongly, while 60% of faculty strongly agreed and 40% somewhat agreed. With the students, while a total of

53.7% strongly agreed and somewhat agreed, 17% neither agreed nor disagreed and 29.4% disagreed. Similar responses were seen with the graduates where a total of 50% agreed but 16.7% neither agreed nor disagreed and 33.3% disagreed.

On the availability of current professional journals at the library (item 13), 50% of administrators strongly and moderately agreed. The faculty response was split between 40% agreement and disagreement, while 20% neither agreed nor disagreed. Again, the students and graduate responses were more varied. For the students, 36.6% expressed agreement, 35% disagreed, and as many as 28.3% neither agreed nor disagreed. In the case of the graduates, 41.7% agreed, 33.4% disagreed, and 25% neither agreed nor disagreed.

According to the data on item 14, which sought information on the adequacy of the computers in the library for student research, 50% of administrators strongly and moderately agreed. Sixty percent (60%) of faculty moderately agreed while 40% disagreed. A majority of the student respondents (57.2%) disagreed, 31.4% agreed, and 11.3% neither agreed nor disagreed. With regard to the graduates a total of 66.7% respondents disagreed with the question on the adequacy of computers in the library for student research as compared to 25% who agreed.

In looking at the data on item 15, which sought responses on the comfortablility of student seating at the library, 100% of administrators strongly agreed. In contrast 60% of faculty disagreed, while 40% were in agreement. The student responses indicated 45.7% agreement and 38.7% disagreement with 15.9% expressing neither agreement nor disagreement. With the same question 50% of graduates responded in agreement and 47.1% disagreed. The rest (8.3%) neither agreed nor disagreed. Table 19 gives a

Table 19

Responses on Library Resources and Space

Items		Roles	Scores %				
			1	2	3	4	5
11	There is internet access to journals and books at the library.	Administrators					100.0
		Faculty		20.0		40.0	40.0
		Students	9.3	17.0	12.9	36.1	24.7
		Graduates		8.3	16.7	41.7	33.3
12	There are relevant course books available at the library.	Administrators					100.0
		Faculty				40.0	60.0
		Students	12.9	16.5	17.0	35.1	18.6
		Graduates	25.0	8.3	16.7	33.3	16.7
13	Current professional journals are available at the library.	Administrators				50.0	50.0
		Faculty		40.0	20.0		40.0
		Students	13.4	21.6	28.3	26.3	10.3
		Graduates	16.7	16.7	25.0	41.7	
14	The computers in the library are adequate for student/faculty/ research.	Administrators				50.0	50.0
		Faculty		40		60	
		Students	37.6	19.6	11.3	23.2	8.2
		Graduates	50.0	16.7	8.3	8.3	16.7
15	The reading area at the library seats students comfortably.	Administrators					100
		Faculty	40.0	20.0		40.0	
		Students	20.1	18.6	15.9	25.8	19.9
		Graduates	25.0	16.7	8.3	33.3	16.7

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

summary of the percentage responses of the five items that sought to answer this question.

Teaching learning materials

On the question of the reasonable availability of teaching materials for instruction (item 16), the total level of agreement for administrators was 100%. This contrasted with

the faculty response that was split between 40% agreement and 40% disagreement with 20% neither agreeing nor disagreeing. The student responses on this question showed 53.1% agreement and 31.4% disagreement and another 15.4% opted for neither agreement nor disagreement. Half of the graduates, 50%, disagreed with the question and 41.7% agreed. The other 8.3% did not agree or disagree.

According to the data on item 17 which interrogated whether the teaching and learning facilities were comparable to what students may find at the workplace after graduation, the administrator response was 100% agreement compared to the 60% faculty agreement and 20% disagreement. However, 20% of faculty opted for neither agreement nor disagreement. The student response showed a marginal difference between those in agreement and disagreement. While 42.3% were in agreement, 37.7% were in disagreement. Again, as in the case of the faculty, 20% of student respondents neither agreed nor disagreed. Most of the graduates (66.7%) agreed with the question. Table 20 gives a summary of the percentage responses of the respondents who sought to answer this question.

Classrooms and computer laboratories

The data showed in the case of item 18, which inquired whether classrooms facilitated instruction (no overcrowding, comfortable seating, etc.), 100% of administrators agreed that they did. Forty percent (40%) of faculty agreed as against 20% who disagreed. However, a sizeable 40% neither agreed nor disagreed. In considering the student and graduate responses, whereas 61% of students were in agreement, 66.7% of graduates disagreed.

Table 20

Responses on Availability of Teaching Learning Materials

Items		Roles	Scores %				
			1	2	3	4	5
16	Teaching materials (e.g. textbooks, supplies, photocopy materials, etc.) are available in reasonable quantities for instruction.	Administrators					100.0
		Faculty	20.0	20.0	20.0	40.0	
		Students	14.9	16.5	15.4	33.5	19.6
		Graduates	41.7	8.3	8.3	25.0	16.7
17	The teaching and learning facilities have technologies comparable to what students will find in the workplace.	Administrators				50.0	50.0
		Faculty	20.0		20.0	60.0	
		Students	12.9	25.3	20.1	26.8	15.5
		Graduates	25.0		8.3	50.0	16.7

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

According to the data on item 19 which elicited responses on whether the computers in the laboratories were up to date, 100% of administrators agreed, while 40% of faculty agreed and the same percentage disagreed. The majority of students (49.4%) disagreed, while 39% agreed. With regard to the graduates, 50% agreed, 33.3% disagreed, and 16.7% neither agreed nor disagreed.

Item 20 sought responses on whether the computer laboratories were easily accessible to students. The data showed that both administrators and faculty were in 100% agreement with the statement. In responding to this, 64.4% of students were in agreement, 23.7% in disagreement and 11.8% neither agreed nor disagreed. In case of the graduates, 50% were in agreement, 33.3% in disagreement, and 16.6% neither in agreement nor disagreement. Table 21 gives a summary of the percentage responses of the respondents who sought to answer this question.

Table 21

Responses on Classroom Space and Accessibility of Computer Laboratories

Items		Roles	Scores %				
			1	2	3	4	5
18	The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).	Administrators				50.0	50.0
		Faculty	20.0		40.0	40.0	
		Students	11.3	14.9	11.8	34.0	27.8
		Graduates	41.7	25.0	8.3	8.3	16.7
19	The computer laboratories have up-to-date computers.	Administrators				50.0	50.0
		Faculty	20.0	20.0	20.0	40.0	
		Students	27.3	22.1	10.8	28.9	10.8
		Graduates	25.0	8.3	16.7	33.3	16.7
20	The computer laboratories are accessible to students/faculty.	Administrators				50.0	50.0
		Faculty				50.0	50.0
		Students	9.8	13.9	11.8	35.0	29.4
		Graduates	25.0	8.3	16.6	16.7	33.3

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

Program support personnel

According to the data on item 21, which sought responses on how pleasantly program support staff dealt with students and faculty, 100% of administrators, 80% of faculty, 62.9% of students, and 83.3% of graduates agreed that they were pleasant. A high percentage of students and faculty (20%) neither agreed nor disagreed. On the response to the helpfulness of program support to students and faculty (item 22), 100% of administrators agreed they were helpful. Although 60% of faculty agreed they were helpful, interestingly 40% could not agree or disagree. With the students, while a large percentage of 66.4% agreed, nearly 21% neither agreed nor disagreed. The graduate response indicated 83.3% agreement.

According to the data on item 23 which elicited responses on whether the program administrative staff demonstrated support for the academic well-being of students, 100% of administrators agreed while only 20% of faculty agreed and the same percentage disagreed. However, as many as 60% neither agreed nor disagreed. The majority of students (63.4%) agreed, while 19% disagreed. With regard to the graduates, 66.7% agreed and 25% disagreed.

The data on item 24, which sought information on whether the program administrative staff demonstrated support for the well-being of faculty and students, showed that 100% of administrators agreed, while only 40% of faculty did so. Forty percent (40%) of the faculty neither agreed nor disagreed and 20% disagreed. With regard to students and graduates the percentage agreement was 59.7% and 58.3% respectively. Table 22 gives a summary of the percentage responses of the respondents who sought to answer this question.

Faculty professional development

According to the data on item 59, which sought responses on the availability of resources and opportunities for professional development of faculty/lecturers, 50% of administrators strongly agreed and 50% somewhat agreed. This was in contrast to the faculty responses which showed 60% disagreement, 20% agreement, and another 20% neither in agreement nor disagreement. On the statement as to whether lecturers are encouraged to pursue professional development through study leaves and sponsorship to professional conferences, among others (item 60), 50% of the administrators strongly agreed and 50% somewhat agreed. For the faculty 60% disagreed, 20% agreed, and the

Table 22

Responses on Program Support Personnel

Items		Roles	Scores %				
			1	2	3	4	5
21	The program support staff are pleasant to students/faculty.	Administrators				50.0	50.0
		Faculty			20.0	80.0	
		Students	7.2	9.8	20.1	43.8	19.1
		Graduates		8.3	8.3	50.0	33.3
22	The program support staff are helpful to students/faculty.	Administrators				50.0	50.0
		Faculty			40.0	60.0	
		Students	5.7	7.2	20.6	45.3	21.1
		Graduates		8.3	8.3	58.3	25.0
23	The program administrative staff demonstrate concern for the academic well-being of students.	Administrators					100.0
		Faculty		20.0	60.0	20.0	
		Students	7.7	11.3	17.5	38.1	25.3
		Graduates	25.0		8.3	41.7	25.0
24	The program administrative staff demonstrate concern for the personal well-being of students/faculty.	Administrators					100.0
		Faculty		20.0	40.0	40.0	
		Students	12.4	11.3	16.5	35.0	24.7
		Graduates	8.3	25.0	8.3	33.3	25.0

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

other 20% neither agreed nor disagreed. Table 23 gives a summary of the percentage responses of the respondents who sought to answer this question.

Table 23

Response on Opportunities for Faculty Professional Development

Items		Roles	Scores %				
			1	2	3	4	5
59	There are resources and opportunities for professional development for lecturers.	Administrators				50	50
		Faculty	20	20	40	20	
60	Lecturers are encouraged to pursue professional development (through study leaves, sponsorship to professional conferences, etc.).	Administrators				50	50
		Faculty	20	40	20	20	

Note. Administrators (*N* = 2); Faculty (*N* = 5).

Process Evaluation Question

What is the extent to which the program components are being implemented?

The objective of this question was to make a determination of how students, graduates, faculty, and administrators perceive the implementation of teaching and learning in the program. I further wanted to sample perceptions on the extent to which the various components of the program were being carried out. Percentage responses of items 2, 6, 7, 9, 10, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, and 46, on all four questionnaires, and item 61 on the faculty and administrator questionnaires, were used to answer the varied aspects of this question. For purposes of easy presentation and understanding, the responses have been organized under the

following headings: curriculum relevance, instruction, student evaluation of instruction, and student assessment.

Curriculum relevance

According to the data on item 2, which summarized responses in whether the courses in the program employed up-to-date technologies in the field of accounting, 100% of administrators and faculty responded in agreement. While 68.1% of students agreed, the respondents who disagreed (20.6%) and those who neither agreed nor disagreed (11.3%) are still substantive. In the case of the graduates the percentage agreement was 83.4%, even though 16.6% disagreed.

Item 6 sought responses as to the teaching of ethical theories and principles as a distinct course in the program. A total of 100% of administrators and faculty agreed there was such. With students and graduates, the percentage response rates were 90.1 and 100 respectively.

According to the data on item 6, which elicited responses on whether ethical issues are identified and highlighted in other courses of the program, 100% of administrators and faculty were in agreement. With students and graduates, the data reported 75.2% and 91.7% agreement respectively.

The next statement (item 9) sought responses on the relevance of the general education courses to the academic growth of students. All (100%) administrators and faculty agreed they did. The response of 81.4% of students was in agreement, 10.8% in disagreement, and 7.7% neither agreed nor disagreed. Seventy-five percent (75%) of graduates were in agreement while 25% were in disagreement.

On the relevance of the religion courses in the general education component of the program to their spiritual growth (item 10), 78% of students agreed they were relevant, 13.4% disagreed on their relevance, and 8.2% could not agree or disagree. In the case of the graduates, 75% agreed, 8.3% disagreed, and 16.7% could not agree or disagree. The administrators and faculty were in 100% agreement on the relevance of the religion courses to the spiritual growth of students. Table 24 summarizes the responses to the items that examined this process-related evaluation question.

Table 24

Responses on Curriculum Relevance

Items		Roles	Scores %				
			1	2	3	4	5
2	The courses in the program use up-to-date technologies in the field of accounting.	Administrators					100.0
		Faculty		20.0		40.0	40.0
		Students	9.3	17.0	12.9	36.1	24.7
		Graduates		8.3	16.7	41.7	33.3
6	Ethical theories and principles are clearly taught as a course in the program.	Administrators					100.0
		Faculty				40.0	60.0
		Students	12.9	16.5	17.0	35.1	18.6
		Graduates	25.0	8.3	16.7	33.3	16.7
7	Ethical issues are identified and highlighted in all other courses of the program.	Administrators				50.0	50.0
		Faculty		40.0	20.0		40.0
		Students	13.4	21.6	28.3	26.3	10.3
		Graduates	16.7	16.7	25.0	41.7	
9	The general education courses of the program are relevant to the academic growth of students.	Administrators				50.0	50.0
		Faculty		40		60	
		Students	37.6	19.6	11.3	23.2	8.2
		Graduates	50.0	16.7	8.3	8.3	16.7
10	The religion courses in the general education component of the program are relevant to the spiritual growth of students.	Administrators					100.0
		Faculty	40.0	20.0		40.0	
		Students	20.1	18.6	15.9	25.8	19.9
		Graduates	25.0	16.7	8.3	33.3	16.7

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

On the statement of lecturers/faculty motivating students to do their best through personal interaction and follow-ups (item 25), 81.4% of the student respondents agreed as opposed to 11.9% who disagreed. The graduate responses were 83.3% in agreement, 8.3% in disagreement, and 8.3% neither in agreement nor disagreement. Again, the responses of the administrators and faculty showed 100% agreement.

According to the data on item 26, the essence of which wanted responses regarding lecturers/faculty facilitation of the development of communication skills and a higher standard of written work, both faculty and administrators were in 100% agreement. On the part of students, 87.6% of them responded in agreement and 5.1% in disagreement. The graduate response indicated 100% agreement.

On the statement with regard to the instruction in the courses being adequate enough to enable students' progress through the curriculum (item 27), the faculty and administrators were in 100% agreement. The student responses showed 79.9% agreement, 9.3% disagreement, and 10.8% neither in agreement nor disagreement. Even though 16.7% of graduates were neither in agreement nor disagreement, 83.3% expressed agreement that the instruction was adequate.

The responses to item 28, which sought to find out whether lecturers/faculty promoted the development of higher order thinking skills in their teaching, showed that all respondent groups were overwhelmingly in agreement. Faculty and administrators were in 100% agreement, students in 75.2% agreement, and graduates in 75% agreement.

In item 29 respondents indicated whether lecturers/faculty facilitated cooperative learning in the classroom. According to the data, faculty, administrators, and graduates were all in 100% agreement. The responses of the students were, however, more varied

with 83.5% in agreement, 9.8% in disagreement, and 6.7% neither in agreement nor disagreement.

The data on item 30, which sought responses on whether lecturers/faculty employed a variety of teaching methods in their teaching, again showed that faculty, administrators, and graduates were in 100% agreement that lecturers did employ such variety of methods in their teaching. Even though students expressed overall agreement (82.5%), this was not total as 9.3% disagreed and 8.2% neither agreed nor disagreed.

In finding out responses about lecturers/faculty being abreast with current trends in their field (item 31), faculty, administrators, and graduates were in 100% agreement. The students, although in 71% agreement, still had 9.9% in disagreement and a sizeable 17% of students neither expressing agreement nor disagreement.

Data on item 32, which sought responses on whether lecturers/faculty had adequate on-the-field professional experience saw faculty, administrators, and graduates indicating 100% agreement. The students expressed 80.4% agreement, 7.3% disagreement, and 12.4% neither agreement nor disagreement.

According to the data on item 33, faculty and administrators were in 100% agreement on whether teaching assistants provided support for the smooth running of the program. The student responses were more widespread with 68.1% in agreement, 18% in disagreement, and 13.9% neither in agreement nor disagreement. Even though 75% of graduates also indicated agreement, there were also 25% who neither agreed nor disagreed.

The data on item 34, which summarized the responses on whether lecturers/faculty were willing to offer extra help to facilitate student learning, indicated

100% administrator agreement, 80% faculty agreement, and 91.6% graduate agreement. The varied student responses were: 59.2% agreement, 24.8% disagreement, and 15.9% neither agreement nor disagreement.

In summarizing the responses for item 35, which sought perceptions on whether lecturers/faculty employ information technology in their teaching, the administrators responded 100% in agreement. The faculty response was interesting in that 40% somewhat agreed, 20% strongly disagreed, and 40% neither agreed nor disagreed. With the student responses, 47.4% agreed, 39.2% disagreed, and 13.4% neither agreed nor disagreed. In the case of the graduates, 66.6% agreed, 8.3% disagreed, and 25% neither agreed nor disagreed.

The data on item 36 sought responses to the statement whether lecturers/faculty employ information technology in their communication with students. Forty percent (40%) of faculty responded they did, 40% neither agreed nor disagreed, and 20% strongly disagreed. The administrators were in 100% agreement. With regard to the students, 49.5% agreed that the faculty employed information technology in communication, 36.6% disagreed they did, and 13.9% neither agreed nor disagreed they did. The majority of the graduates (75%) agreed, while 25% somewhat disagreed. Table 25 summarizes the responses to the items that examined this process related evaluation question.

Student evaluation of instruction

The statement as to the evaluation of lecturers/faculty teaching at the end of the semester was responded to in item 37. The students responded by indicating 67.5% agreement, 21.6% disagreement, and 10.8% expressing neither agreement nor disagreement. Seventy-five percent (75%) of the graduates were in agreement, 16.7% in

Table 25

Responses on the Level of Instruction

Items		Roles	Scores %				
			1	2	3	4	5
25	Lecturers motivate students to do their best in their course(s) through personal interaction and follow-ups on their performance.	Administrators					100.0
		Faculty					100.0
		Students	2.6	9.3	6.7	36.6	44.8
		Graduates		8.3	8.3	50.0	33.3
26	Lecturers promote the development of communication skills in students through presentations (individual and/or group) and a higher standard of written work.	Administrators				50.0	50.0
		Faculty				20.0	80.0
		Students	1.5	3.6	7.2	28.9	58.7
		Graduates				58.3	41.7
27	The amount of instruction given by lecturers in their courses is adequate to enable me to progress through the curriculum.	Administrators				50.0	50.0
		Faculty					100.0
		Students	3.6	5.7	10.8	45.9	34.0
		Graduates			16.7	33.3	50.0
28	The lecturers in the program promote the development of higher order thinking skills in their teaching (through strategies such as inductive and deductive reasoning, incisive questioning, inference drawing, etc.).	Administrators					100.0
		Faculty				40.0	60.0
		Students	3.1	7.2	14.4	45.8	29.4
		Graduates		8.3	16.7	50.0	25.0
29	Lecturers facilitate cooperative learning in the classroom (through activities such as group formation, class discussions, reciprocal teaching, jig-saw technique, etc.).	Administrators					100
		Faculty				20.0	80.0
		Students	2.6	7.2	6.7	38.7	44.8
		Graduates				66.7	33.3
30	The lecturers use a variety of teaching methods (including lectures, effective group discussions, project work, peer teaching, etc.) to facilitate student learning.	Administrators					100.0
		Faculty				20.0	80.0
		Students	3.6	5.7	8.2	36.1	46.4
		Graduates				50.0	50.0

Table 25—*Continued*.

Items		Roles	Scores %				
			1	2	3	4	5
31	The lecturers are abreast with current trends in the field (through involvement in professional association activities, attending conferences, reading professional journals, and accessing current research in the field, etc.).	Administrators					100.0
		Faculty				20.0	80.0
		Students	2.6	7.2	17.0	39.1	34.0
		Graduates				41.7	58.3
32	Lecturers have adequate on-the-field professional experience.	Administrators				50.0	50.0
		Faculty				80.0	20.0
		Students	2.1	5.2	12.4	40.7	39.7
		Graduates				25.0	75.0
33	Teaching assistants provide enough support for the program (through teaching, managing tutorials, etc.).	Administrators				50.0	50.0
		Faculty				40.0	60.0
		Students	7.2	10.8	13.9	38.7	29.4
		Graduates			25.0	41.7	33.3
34	The lecturers are willing to offer extra help through email communication, out of class discussions, etc.), to facilitate my learning.	Administrators				50.0	50.0
		Faculty			20.0	40.0	40.0
		Students	12.4	12.4	15.9	31.4	27.8
		Graduates		8.3		58.3	33.3
35	The lecturers employ information technology (such as use of internet resources – online videos, etc.) in their teaching.	Administrators				50.0	50.0
		Faculty	20.0		40.0	40.0	
		Students	18.6	20.6	13.4	29.4	18.0
		Graduates		8.3	25.0	33.3	33.3
36	The lecturers employ information technology in their communication with students (such as student online posts, online submission of assignments, etc.).	Administrators				50.0	50.0
		Faculty	20.0		40.0	20.0	20.0
		Students	11.9	24.7	13.9	26.8	22.7
		Graduates		25.0		41.7	33.3

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

disagreement, and 8.3% neither in agreement nor disagreement. In the case of the faculty, 60% were in agreement, 20% in disagreement, and 20% neither in agreement nor disagreement. All the administrators were in agreement.

As to whether the results of student evaluation of faculty are used to improve student learning (item 38), all the administrators agreed the results are used. This contrasts with the faculty responses that were in 60% agreement, 20% disagreement, and 20% neither in agreement nor disagreement. The students were in 58.8% agreement, 26.3% disagreement, and 14.9% neither in agreement nor disagreement. The graduates had a higher level of agreement at 75%. Table 26 summarizes the responses to the items that examined this process-related evaluation question.

Table 26

Responses on Student Evaluation of Instruction

Items		Roles	Scores %				
			1	2	3	4	5
25	Lecturers motivate students to do their best in their course(s) through personal interaction and follow-ups on their performance.	Administrators					100.0
		Faculty		20.0	20.0	40.0	20.0
		Students	10.3	11.3	10.8	36.1	31.4
		Graduates		16.7	8.3	33.3	41.7
26	Lecturers promote the development of communication skills in students through presentations (individual and/or group) and a higher standard of written work.	Administrators				50.0	50.0
		Faculty		20.0	20.0	60.0	
		Students	12.9	13.4	14.9	30.4	28.4
		Graduates	16.7		8.3	41.7	33.3

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

Student assessment

The data on item 39 were in response to whether the assessment procedures for the courses are sufficiently and adequately described in the bulletin. The administrators and faculty were in 100% agreement that this was so. The students were in 73.7%

agreement and 14.4% in disagreement. The graduate level of agreement was higher at 83.3% with 8.3% disagreement.

The faculty and administrators were in 100% agreement with regard to the statement that grading/assessment procedures are clearly communicated to students at the beginning of each course. The students showed 79.9% agreement, 9.8% disagreement, and 9.8% neither in agreement nor disagreement. The graduate agreement compared to the students was even higher at 91.6%.

Item 41, which considered the grading of assignments, sought responses as to whether grading was according to a well-defined rubrics/marking scheme where necessary. Both the faculty and administrators were in 100% agreement about the use of such. The students were in 74.8% agreement, while the graduates' agreement was 91.6%.

Item 42 queried whether the program lecturers/faculty used a wide variety of classroom assessment techniques in their teaching. The faculty were in 80% agreement about their use of such techniques, even though 20% indicated neither agreement nor disagreement. The student agreement was lower at 62.3%, and 17% disagreement. There were also as many as 20.6% of student respondents who neither agreed nor disagreed. The graduate response was even higher at 91.7% agreement.

The faculty and administrators were in 100% agreement on item 43, which sought responses on the giving of timely feedback to students following assignments. The graduate response was a high 91.7% in agreement while the student responses were 66.4% agreement, 19.6% disagreement, and 13.9% neither in agreement nor disagreement.

According to the summarized data on item 44, which sought responses on whether student progress in class was continuously monitored through the use of classroom assessment methods and timely communication, both faculty and administrators were in 100% agreement. The graduates were in 75% agreement, while a similar percentage of 74.8% were in agreement among the student respondents.

Item 45 sought respondents' perception on their satisfaction with the program's assessment/grading methods. To this, 100% of administrators expressed agreement. The faculty showed 80% agreement, but also 20% of them expressed neither agreement nor disagreement. In relation to students, the percentage of agreement was 71.6% while the graduate agreement with the statement was 91.6%.

In response to the statement whether assignments, tests/quizzes, and examinations reflected materials covered during instruction (item 46), administrators indicated 100% agreement. Whereas 20% of faculty expressed neither agreement nor disagreement, a respectable 80% expressed agreement. With the students, 80.3% expressed agreement while among graduates 91.7% were in agreement.

The responses to item 61, which sought out perceptions on whether faculty instruction is always in line with the objectives of the course(s), the faculty and administrators who were the two groups of respondents expressed 100% agreement. Table 27 summarizes the responses to the items that examined this process-related evaluation question.

Table 27

Responses on Student Assessment Practices

Items		Roles	Scores %				
			1	2	3	4	5
39	The assessment procedures for the courses in the program are adequately and sufficiently described in the bulletin.	Administrators					100.0
		Faculty					100.0
		Students	2.6	9.3	6.7	36.6	44.8
		Graduates		8.3	8.3	50.0	33.3
40	The grading / assessment standards are clearly communicated to me at the beginning of each course.	Administrators				50.0	50.0
		Faculty				20.0	80.0
		Students	1.5	3.6	7.2	28.9	58.7
		Graduates				58.3	41.7
41	Where appropriate, assignments are graded according to well-defined rubrics (marking scheme).	Administrators				50.0	50.0
		Faculty					100.0
		Students	3.6	5.7	10.8	45.9	34.0
		Graduates			16.7	33.3	50.0
42	The program lecturers use a wide variety of classroom assessment techniques (such as one-sentence summaries, minute papers, etc.) in their teaching.	Administrators					100.0
		Faculty				40.0	60.0
		Students	3.1	7.2	14.4	45.8	29.4
		Graduates		8.3	16.7	50.0	25.0
43	I am given timely feedback following assignments.	Administrators					100
		Faculty				20.0	80.0
		Students	2.6	7.2	6.7	38.7	44.8
		Graduates				66.7	33.3
44	Progress in my classes is continuously monitored through the use of classroom assessment methods and timely communication by lecturers.	Administrators					100.0
		Faculty				20.0	80.0
		Students	3.6	5.7	8.2	36.1	46.4
		Graduates				50.0	50.0

Table 27—*Continued.*

Items		Roles	Scores %				
			1	2	3	4	5
45	I am satisfied with the program assessment / grading methods.	Administrators					100.0
		Faculty				20.0	80.0
		Students	2.6	7.2	17.0	39.1	34.0
		Graduates				41.7	58.3
46	The assignments, tests/quizzes, and examinations reflect the material covered during instruction.	Administrators				50.0	50.0
		Faculty				80.0	20.0
		Students	2.1	5.2	12.4	40.7	39.7
		Graduates				25.0	75.0
61	My instruction is always in line with the objectives of the course(s).	Administrators				50.0	50.0
		Faculty				40.0	60.0
		Students	7.2	10.8	13.9	38.7	29.4
		Graduates			25.0	41.7	33.3

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

Product Evaluation Question

What has been the impact of the program on graduates? What is the continuous impact of the program on current students?

The objective of this question was to determine the perceptions of the four respondent groups on how the program is influencing or has influenced the professional and social life of current students and graduates of the program. Percentage responses of items 3, 5, 8, 47, 48, 49, 50, 51, 52, 53, and 54, on all four questionnaires, and item 62 on the faculty and administrator questionnaires, answered this question.

For purposes of easy presentation and understanding the responses have been organized under the following headings: workplace/professional preparation, faith preparation, and follow-up.

Workplace/professional preparation

The summary responses to item 3 sought information on whether the courses in the program are adequately preparing students or have adequately prepared students to use software currently in use in public and private business organizations in Ghana. Both faculty and administrators were in 100% agreement on the adequacy of the preparation. On the part of students, 63.9% were in agreement, 21.1% in disagreement, and 14.9% neither in agreement nor disagreement. With graduates, 33.4% were in agreement, 41.7% in disagreement, and 25% neither in agreement nor disagreement.

Data on item 5 sought responses to the statement whether the work experience component is providing current students or has provided graduates with enough exposure to the world of work. Both faculty and administrators were in 100% agreement that enough exposure has been given and was being given. The students and graduates were also in agreement. With the students, 75% were in agreement, while 83.3% were in agreement among the graduates.

Item 8 elicited responses from the respondents on whether the program encourages or encouraged a culture of continuous and lifelong learning in current students and graduates. To this question, the majority of students and graduates were in agreement that the program does so. The student percentage response was 75.3%, while the graduate response was the same at 75%. The faculty and administrator responses were 100% in agreement.

According to the data on item 47 where respondents were to indicate their agreement on whether they were learning as much as they expected in the program, 81.9% of students agreed even though 12.4% of them chose neither agreement nor disagreement. The graduates indicated 75% agreement with an additional 16.7% neither agreeing nor disagreeing to their having learned as much as they expected in the program. The administrators and faculty indicated 100% and 80% agreement respectively. Interestingly, 20% of faculty neither agreed nor disagreed with the statement.

On the statement that the program is responding to the needs of local industry/business (item 48), both administrators and faculty were in 100% agreement. The responses of students and graduates were more varied even though the majority of both groups were in agreement. For the students, the percentage agreement was 84.5% with a further 12.9% neither agreeing nor disagreeing. The graduates indicated 75% agreement, even though 16.6% disagreed and 8.3% neither agreed nor disagreed.

The statement as to whether the internship experiences provide/provided students specialized workplace skills and practical job training was the subject of item 49. One hundred percent of both faculty and administrators agreed that the internship program did prepare students. While 88.1% of students agreed, a similar percentage (83.3%) of graduates also agreed to the statement.

A summary of the responses to item 50, which asked for information on whether the program provided the basis for continuing education after graduation, is as follows. Faculty and administrators indicated 100% agreement that the program does provide such basis. Graduates indicated 83.3% agreement, while students indicated 86.6% agreement.

Item 51 sought responses to the statement that the program is adequately preparing or has adequately prepared students and graduates to work in cooperation with others. The responses from faculty and administrators indicated 100% agreement that the program does prepare students. The graduate responses showed that 91.6% of them agreed that the program has adequately prepared them to work in cooperation with others. With the students, the percentage agreement was 88.7%. Table 28 gives a summary of the percentage responses of the items that sought to answer this question.

Faith Growth and Preparation

Item 52 elicited the responses on whether the personal relationship of program participants with God was growing or had grown as a result of going through the program. The student respondents were in 77.3% agreement, even though 13.4% were neither in agreement or disagreement. The graduates were in agreement and largely so at 91.7%. With the faculty, 80% were in agreement, while 20% were neither in agreement nor disagreement. The administrators were in 100% agreement.

Item 53 elicited responses on whether the program was equipping students or had equipped them for service to their community in the use of their outreach and employable skills. The student respondents were in 79.3% agreement, even though 12.4% were neither in agreement or disagreement. The graduate response was 83.3% agreement. Both faculty and administrators were in 100% agreement about this impact of the program on students.

The statement as to whether students and graduates are being equipped or have been equipped to serve their church or faith community through active involvement in church and faith-related activities was the subject of item 54. One hundred percent

Table 28

Responses on Workplace/Professional Preparation

Items		Roles	Scores %				
			1	2	3	4	5
3	The courses are adequately preparing me to use software currently in use in public and private business organizations in Ghana.	Administrators					100.0
		Faculty				20.0	80.0
		Students	9.8	11.3	14.9	30.4	33.5
		Graduates	25.0	16.7	25.0	16.7	16.7
5	The work experience component of the program is providing me with enough exposure to the world of work.	Administrators				50.0	50.0
		Faculty				80.0	20.0
		Students	6.2	6.2	12.9	41.5	33.5
		Graduates	8.3	8.3		50.0	33.3
8	The program encourages the development of a culture of continuous and lifelong learning.	Administrators				100.0	
		Faculty				20.0	80.0
		Students	2.6	7.7	14.4	42.8	32.5
		Graduates	8.3	8.3	8.3	25.0	50.0
47	I am learning as much as I expected in the program.	Administrators				100.0	
		Faculty			20.0	20.0	60.0
		Students	2.1	3.6	12.4	37.1	44.8
		Graduates	8.3		16.7	50.0	25.0
48	The program is preparing me to respond to the needs of local industry/business.	Administrators				50.0	50.0
		Faculty				60.0	40.0
		Students	1.0	1.5	12.9	38.6	45.9
		Graduates	8.3	8.3	8.3	25.0	50.0
49	The internship experiences provide students with expertise in specialized skills such as work place behavior and practical job training.	Administrators				100.0	
		Faculty				40.0	60.0
		Students	2.1	2.6	7.2	26.8	61.3
		Graduates	16.7			33.3	50.0
50	The program provides the basis for continuing education/training after graduation.	Administrators				50.0	50.0
		Faculty				20.0	80.0
		Students	1.0	3.6	8.8	27.8	58.8
		Graduates		8.3	8.3		83.3

Table 28—*Continued*.

Items		Roles	Scores %				
			1	2	3	4	5
51	The program is adequately preparing me (through cooperative learning and communication skills), to work in cooperation with others in my line of work.	Administrators				100.0	
		Faculty				80.0	20.0
		Students	0.5	2.6	8.2	32.5	56.2
		Graduates			8.3	33.3	58.3

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

(100%) of both faculty and administrators agreed that the program did prepare students. While 78.9% of students agreed, 91.7% of graduates also agreed to the statement. Table 29 gives a summary of the percentage responses of the items that sought to answer this question.

Follow-up

The data on whether the School of Business or the Department followed up on students (item 62) indicated both faculty and administrators agreed (100%) that they do follow up on students after graduation. Table 30 gives a summary of the percentage responses of the item that sought to answer this question.

Summary of Chapter

The current quantitative descriptive non-experimental study has the purpose of evaluating the perceptions of students, graduates, faculty, and administrators on the performance of a Bachelor in Business Administration program in accounting. The findings and analysis of a total population of the four respondent groups (*n* = 213) have been presented in Chapter 4. Data on two research questions, six associated questions, and four null

Table 29

Responses on Faith Growth and Preparation

Items		Roles	Scores %				
			1	2	3	4	5
52	My personal relationship (e.g. prayer, Bible study, and lifestyle) with God is growing as a result of going through the program.	Administrators				100.0	
		Faculty			20.0	40.0	40.0
		Students	5.2	4.1	13.4	29.4	47.9
		Graduates			8.3	66.7	25.0
53	I am being equipped to serve my community through the use of my employable and outreach skills.	Administrators				50.0	50.0
		Faculty					100.0
		Students	3.1	5.2	12.4	38.6	40.7
		Graduates		8.3	8.3	25.0	58.3
54	I am being equipped to serve my Church / faith community through active involvement in church and faith-related activities.	Administrators				50.0	50.0
		Faculty				60.0	40.0
		Students	3.6	4.6	12.9	33.5	45.4
		Graduates			8.3	41.7	50.0

Note. Administrators (*N* = 2); Faculty (*N* = 5); Undergraduates (*N* = 194); Graduates (*N* = 12).

hypotheses were analyzed through descriptive and inferential statistics. In research question 1 the total mean scores and standard deviations for each of the four performance dimensions, Context (*M* = 4.09, *SD* = 0.80), Input (*M* = 3.40, *SD* = 0.68), Process (*M* = 3.90, *SD* = 0.65), and Product (*M* = 4.14, *SD* = 0.59) indicated an overall moderate to strong agreement in the perceptions of students, graduates, faculty, and administrators about the good performance of the program. The overall mean score and standard deviation of performance, which is a composite of the four dimensions *M* = 3.88, *SD* = 0.53, also give such indication. Overall, lower mean scores and higher standard deviations were found among students and graduates than with faculty and administrators.

Table 30

Response on Follow-up of Students and Graduates

Items		Roles	Scores %				
			1	2	3	4	5
52	My personal relationship (e.g. prayer, Bible study, and lifestyle) with God is growing as a result of going through the program.	Administrators				50.0	50.0
		Faculty				60.0	40.0

Note. Administrators (*N* = 2); Faculty (*N* = 5).

The associated research questions that queried specific elements of the four CIPP dimensions such as the alignment of program mission and objectives with professional standards, the adequacy of resources committed to the program, the conduct of teaching and learning, and the impact of the program on students and graduates, all indicated agreement among the four respondent groups about the good performance of the program. The pattern of responses differed among faculty and administrators on one hand and the students and the graduates on the other. Whereas the responses of the administrators in particular and to a lesser extent the faculty indicated strong agreement about the positive performance of the program, the student and graduate responses, even though in agreement, were more spread out along the 5-point Likert-scale.

The testing of the four null hypotheses in the second research question through a one-way ANOVA using a significance level of $p < 0.05$ showed p values of .140; .259; .075; and .769, indicating no significant differences among students, graduates, faculty, and administrators about their perceptions of the program. The findings were sufficient to retain the four null hypotheses and reject the research hypotheses. Table 31 is a summary of results and findings.

Table 31

Summary of Analysis and Results

Label	Questions or Hypotheses		Results
Research Question 1	What are the perceptions of administrators, students, faculty and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?		
		Context	$M = 4.09$, $SD = 0.80$
		Input	$M = 3.40$, $SD = 0.68$
		Process	$M = 3.90$, $SD = 0.65$
		Product	$M = 4.14$, $SD = 0.59$
		Performance	$M = 3.88$, $SD = 0.53$
Associated Research Questions			
1	Do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?		Agreement
2	Do the program goals align with the mission of the University?		Agreement
3	Does the curriculum meet the program goals and objectives?		Agreement
4	Do the quality and quantity of human and material resources meet the needs of students and the program?		Inconsistent Agreement
5	What is the extent to which the program components are being implemented as planned?		Inconsistent Agreement
6	What has been the impact of the program on graduates? / What is the continuous impact of the program on current students?		Agreement
Research Question 2	Do the administrators, students, faculty and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program?		
H1o	There is no significant difference in the perceived context performance dimension between the four groups.		Retained
H2o	There is no significant difference in the perceived input performance dimension between the four groups.		Retained

Table 31—*Continued*.

Label	Questions or Hypotheses	Results
H3o	There is no significant difference in the perceived process performance dimension between the four groups.	Retained
H4o	There is no significant difference in the perceived product performance dimension between the four groups.	Retained

CHAPTER 5

SUMMARY, DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

Summary

Purpose

The purpose of this descriptive quantitative survey study was to find out the perceptions of students, lecturers, graduates, and administrators of the Bachelor of Business Administration (BBA) in accounting program in a private university in Ghana. In the study, four questionnaires were used to obtain quantitative information from different stakeholder groups: students, faculty, graduates, and administrators. The program context, implementation, and outcomes were explored.

Review of Literature

Evaluating student learning and academic programs is emerging as an important focus in determining the effectiveness of higher education globally (Banta et al., 2012). Stakeholders in higher education globally—employers, elected officials, tax payers, and parents—have in recent times called for serious reform in undergraduate education, in particular, that will enable graduates of colleges and universities to possess an increasingly specific set of higher order literacies and communication skills (Chan et al., 2014; Okebukola, 2011). This demand has led to the recognition that commitment to teaching and learning will fall short if it is not accompanied by comprehensive

assessment and evaluation of student learning and the effectiveness of academic programs in college.

The literature in accounting education in the United States and elsewhere is replete with calls for the improvement and overhaul of accounting education (Albrecht & Sack, 2000; American Accounting Association, 1996; American Institute of Certified Public Accountants (AICPA), 2000, as cited in Ainsworth, 2001; Awayiga et al., 2010; Deppe et al., 1991; Fouché, 2013; Institute of Management Accountants (IMA), 1994, 1996, 1999; Kullberg et al., 1989; May et al., 1995; Patton & Williams, 1990, as cited in Ainsworth, 2001). Considerable attempts continue to be made by accounting educators and professional bodies in setting standards and revealing gaps in the current level of accounting education (Apostolou et al., 2010, 2013; IES, 2010).

In sub-Saharan Africa, the overwhelming challenges of higher education provision, particularly financial and human resources constraints, clearly impinge on all facets of student learning (Morley et al., 2009; Shabani, 2014; Teferra & Altbach, 2004). However, if the aim of higher education providers in this region is to adequately equip graduates for the global market place, then all aspects of effective teaching and learning, including assessment and evaluation, ought to be given serious attention.

Research Questions

The study was guided by the two major research questions and six associated research questions:

1. What are the perceptions of administrators, students, faculty and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university?

2. Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program?

Context Evaluation Questions:

1. Do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?

2. Do the program goals align with the mission of the University?

3. Does the curriculum meet the program goals and objectives?

Input Evaluation Question:

4. Does the quality and quantity of human and material resources meet the needs of students and the program?

Process Evaluation Question:

5. What is the extent to which the program components are being implemented as planned?

Product Evaluation Question:

6. What has been the impact of the program on graduates? What is the continuous impact of the program on current students?

Summary of Methodology

This study uses a descriptive quantitative non-experimental survey design. The rationale for the choice of the descriptive quantitative survey method is provided by Van Dalen (1979) who explains that it is used to collect factual information that would explain existing situations; make comparisons and

evaluations, identify special problems or to justify existing conditions or practices, and to determine what other people are doing about similar problems and to make suggestions for future courses of action.

The target population of the study was made up of the varied stakeholders who have interest in the BBA in accounting program. These were students currently enrolled in the BBA in accounting program in the 2013-2014 academic year (N = 243), former students of the program (convenience sample = 30), full-time faculty in the program (N = 8), and administrators (N = 2) who have responsibility for the implementation of the program.

Four key dependent variables were used to frame the items employed in each of the four survey instruments. These variables constitute the four main components of the CIPP (Context-Inputs-Process-Product) evaluation model. The context questions were to find out if the goals and the objectives of the program were aligned with national and professional standards as well as the missions of the Department of Accounting, School of Business, and the University as a whole. The input evaluation variables assessed alternative approaches and resource allocation for the achievement of targeted goals. The process evaluation variables assessed the implementation of plans to help in the achievement of the identified goals. The product evaluation variables identified and assessed some important outcomes of the program.

The independent variables for this study were the four role definitions. These were students, graduates, faculty, and administrators. The label “students” referred to undergraduates enrolled full-time in the BBA in accounting program at the main campus of the private University in the 2013-2014 academic year. Invitation was extended to all

students from level 200 to level 400 to take part in the study. Students in level 100 were excluded from the study because, at the time the instruments were administered, they were deemed not to have had enough acquaintance with the program to offer their perception of its performance. “Graduates” referred to people who have graduated from the BBA in accounting program. Respondents were chosen through convenience sampling with preference for those who had graduated during the last 10 years. “Faculty” referred to lecturers teaching in the BBA in accounting program at the main campus of the University. “Administrators” were the head of the accounting department and the dean of the School of Business who have supervisory responsibility over the program.

The 10 demographic items on the instruments were gender, age, class standing/level (students), years after graduation (graduates), employment status (graduates), teaching status (faculty), highest qualification (faculty and administrators), professional rank (faculty and administrators), professional experience (faculty and administrators), and administrative position (administrators).

The survey data were collected with four instruments that were developed and piloted by the researcher. The instrument development and validation process, which commenced with the review of literature from various sources, resulted in the initial generation of 85 items for the graduate instrument, 93 for the dean and head of department instrument, 88 for the faculty/lecturers instrument, and 74 for the student instrument. These questionnaire items were framed according to the CIPP evaluation model, and the items were screened through an extensive process of expert review, content validation, piloting, and factor analysis.

In all, a total of 213 questionnaires were returned to the researcher after a 2-month period of administration. These were made up of 194 from students, 12 from graduates, five from faculty, and two from administrators. The student and graduate instruments which were on OMR forms, were scanned and exported into IBM/SPSS data files, while the faculty and administrator instruments which were fewer in number and on Microsoft Word forms, were entered manually into IBM/SPSS data files. The four data files were subsequently merged into a single data file to facilitate data screening and analysis.

Data analyses were done using both descriptive and inferential statistics. In answering the first research question, descriptive statistics including frequencies, percentages, means, and standard deviations were computed. In addition, percentages were computed for the various items on the questionnaires that were used to answer the associated research questions. These associated research questions were framed by the CIPP evaluation model. Descriptive statistics were also computed for the demographic characteristics of the participants. In answering the second research question, a one-way ANOVA was conducted to test the four null hypotheses for statistical differences among the four dimensions of program performance.

Findings

Question 1

The means and standard deviations that were computed for this question showed that in all of the four performance dimensions, the respondent groups perceived the program in a positive or agreeable light (see Table 13). Indeed, the overall mean score and standard deviation of performance, which is a composite of the four dimensions was $M = 3.88$, $SD = 0.53$. In spite of this overall indication of agreement of the positive

performance of the program, the lowest mean score of 3.40 is recorded for the input dimension. A further look at the means for the respondent groups indicates that with the exception of the administrators (*M* = 4.36), all the others—students (*M* = 3.39), graduates (*M* = 3.37), and faculty (*M* = 3.33)—showed lower levels of agreement. This is a possible indication that when it comes to the perceptions of the respondent groups on the adequacy of the resources committed to the program, the students, graduates, and teachers are not fully agreed that they are adequate. The analysis of the associated research questions enabled the observation of items that revealed some differences among the groups.

Associated Research Questions

The findings of the six associated research questions are presented under the four dimensions of the CIPP evaluation model. There were three context questions and one each for the input, process, and product dimensions.

The four items on the scale that answered the three context questions indicated that the goals and objectives of the program were perceived by all the respondent groups to be aligned to the professional standards of IFAC and ICAG as well as the missions of the University and the School of Business (see Tables 16 to 18). The student and graduate responses also gave some indication that they were aware of these standards and objectives as these were made available to them in the various courses they took within the BBA in accounting program.

The input evaluation question sought responses to the adequacy of resources and other provisions available for teaching and learning. The responses were evaluated in varied areas such as library resources and space, teaching and learning materials,

classrooms and computer laboratories, program support personnel, and faculty professional development (see Tables 19 to 23). The responses of the administrators on all the items on the scale with regard to the input evaluation question indicated complete agreement. This stood in contrast to some of the faculty responses and also those from the students' and graduates' responses. For instance, the faculty either disagreed or expressed no opinion on the availability of professional journals and the availability and comfortability of reading space for students at the library. The varied student and graduate responses also stood in contrast in some cases to the administrators' responses. Another interesting example is the split in faculty and administrators' responses on the availability of opportunities for professional development. Whereas the administrators were in total agreement that such opportunities existed, a combined total of 60% of faculty disagreed or had no opinion. On whether the faculty were encouraged to pursue opportunities for professional development, again a combined total of 80% of faculty disagreed or had no opinion. What these divergent responses indicated was that when it comes to the input dimension, the various groups perceived the performance differently.

The process evaluation question had the largest number of items responding to it on the scale. The main objective was to make a determination of how students, graduates, faculty, and administrators perceived the implementation of teaching and learning in the program. The questions were also designed to sample perceptions on the extent to which the various components of the program were being carried out. The item responses were put under the following headings: curriculum relevance, instruction, student evaluation of instruction, and student assessment (see Tables 24 to 27). Unlike the input evaluation question where responses tended to be split evenly among faculty and administrators, in

this case although responses from students and graduates remained more varied, the responses among all the groups indicated that the processes of teaching and learning were being properly done. The fact that the student responses, though more varied, are largely in agreement is significant. However, it is also important to note that the p=0.075 for the process dimension in the one-way ANOVA was marginal and managers of the program may have to look at responses to specific items to determine if there is any need for improvement.

The product evaluation question examined the impact of the BBA in accounting program on current and past students in areas such as workplace/professional preparation, faith preparation, and follow-up (see Tables 28 to 30). The data on the 12 items on the scale that were used to answer this question, indicated that all respondent groups were generally in agreement on the positive impact of the program on current students and graduates. Of particular interest in this section were the responses to the faith preparation statements. As a faith-based private institution, the managers of the department and the University should be thrilled that students and graduates perceived their spiritual growth and preparation for service as positive.

Question 2

The second research question asked whether students, faculty, graduates, and administrators differed in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program. Four null hypotheses were tested using a one-way ANOVA at a significance level of $p < 0.05$. All four null hypotheses were retained indicating that there were no statistically significant differences between the perceived performance dimensions (see Table 15). However, the rather

marginal $p = 0.075$ for the third hypothesis (process dimension) calls for a closer examination of the responses to the process evaluation items on the scale. The composite result for the performance indicator (a summary of all four dimensions) was F (3, 212) =1.56, p =.200.

Key Findings

From these findings the following conclusions are drawn:

1. The mean responses for the context, input, process, and product performance dimensions of the BBA in accounting program showed that students, faculty, graduates, and administrators have positive perceptions of the program. However, perceptions among students, faculty, and graduates were less positive than were perceptions of the administrators.

2. The lowest perception among students, faculty, and graduates was with the input dimension of the program. This was in contrast to the perceptions of the administrators, which were very positive.

3. The four null hypotheses were retained as statistically significant differences were not found in the perceptions among the students, faculty, graduates, and administrators about the performance of the BBA in accounting program.

4. The responses to the associated research questions (grouped under the four performance dimensions of CIPP) lead to the conclusion that there were overall positive perceptions with the context and product dimensions. This is an indication that the program was perceived as working well in the two dimensions by all the four groups. The responses to the items under the input performance dimension revealed considerable levels of disagreement and non-commitment (neither agreement nor disagreement)

between administrators on one hand and the students, graduates, and faculty on the other. This leads to the conclusion that respondents do not fully agree on the positive input performance of the program. The responses to the items under the process dimension also revealed levels of disagreement and non-commitment (neither agreement nor disagreement) between students, graduates, and faculty in one vein and the administrators in the other. This again leads one to conclude that the groups do not fully perceive the process performance of the program as being entirely positive in this dimension.

Discussion

The conceptual framework that guided this study premised that a program's context, inputs/resources, processes/internal workings, and products/outcomes could be evaluated. This may be done by examining its objectives, goals and philosophy, the core competencies it seeks to make evident in learners, and by applying research-driven knowledge about how students learn, all within the context of widely acceptable standards of undergraduate accounting education. This framework led both in the choice of research questions and the associate research questions.

The study did not directly examine the specific dimensions of the CIPP model, but rather relied on the perceptions of the respondent groups on the performance of the program. The intention was to use these perceptions as proxies for student learning and program performance.

This study was organized to answer two research questions. The first research question, which sought the perceptions of the four groups, also had six associated research questions that investigated various dimensions of the CIPP evaluation model. The second research question investigated whether the four groups were different in their

perceptions of the program. The discussion of the findings have been organized in line with these questions.

Question 1

Research Question 1 asked: What are the perceptions of administrators, students, faculty, and graduates of the performance dimensions (context, input, process, and product) of the BBA in accounting program in this private Ghanaian university? While findings from this research question revealed generally positive perceptions of context, process, and product dimensions, the input dimension had a substantially lower mean (3.40). This is consistent with reports in the literature citing the challenges of resourcing higher education in sub-Saharan Africa (Altbach, 1999; Morley, 2013; Shabani, 2014; Varghese, 2004). Further, the literature also indicates that the perceived under-resourcing of this accounting program is a functional threat to the program's long-term viability and on-going quality (Shabani, 2013). This strengthens the conclusion that the perceptions of the respondent groups on the adequacy of the resources committed to the program are not fully positive. The analysis of the associated research questions enabled the observation of items that revealed substantive differences among the groups.

Associated Research Questions

The six associated research questions were analyzed under the four dimensions of the CIPP evaluation model. There were three context questions and one each for the input, process, and product dimensions.

With regard to the context evaluation questions, the goals and objectives of the program were perceived by all the respondent groups to be aligned to the professional standards of IFAC and ICAG as well as the missions of the University and the School of

Business. The student and graduate responses also gave some indication that they were aware of these standards and objectives as these were made available to them in the various courses they took within the BBA program. These observations are important because within higher education settings, mission statements help focus the energies of the institution—students and employees—towards the achievement of institutional goals and their relationship with the outside world (Darbi, 2012; Featherstone, 2013). In an extensive review of the literature on goal setting and goal-setting theory, Featherstone (2013) noted that specific goals lead to better performance (cites Latham, 2012; Locke & Latham, 1990); clear goals are pivotal in maximizing performance at both the individual and organizational level (cites Locke & Latham, 2002; O'Leary-Kelly et al., 1994). Academic departments take a cue in developing mission statements that are reflective of their institution's mission statements (Haynes, 2002; Stearns & Borna, 1998). The indication that the various groups perceive program goals and objectives as being in alignment with the mission of the University and the School of Business is noteworthy.

The responses also indicated agreement by the faculty and administration on the courses in the program being in conformity with the requirements and standards of the International Federation of Accountants (IFAC) and its affiliate Institute of Chartered Accountants-Ghana, which is the constitutionally mandated regulator of professional accounting practice in Ghana. The purpose of the standards according to the *Handbook of International Education Pronouncements* (International Federation of Accountants, 2010) is to promote professional accounting education and practice and to guide IFAC-affiliated bodies as they apply the concepts and standards in the design, delivery, and assessment of education for professional accountants. Quality improvement requires standards, and this

fact is reiterated by Okebukola (2014). On attempts at addressing the quality issues in African higher education, he explains that

> the basis of measurement in the quality assurance process is the degree of deviation from a set of minimum standards. This, therefore, implies that consensus should be reached on what the minimum standards should be for every academic program and for the operations of the entire institution. Consensus is built by relevant professional bodies and experts in various disciplines. (p. 7)

Although the literature gives some indication that compliance to standards does not always mean conformity of practice (Crawford et al., 2014), one could surmise that acknowledgment of these professional standards by teachers and program managers may positively influence teaching and learning and bring such learning in line with national and global standards.

The input evaluation question sought responses to the adequacy of resources and other provisions available for teaching and learning. The results indicated the greatest level of divergence in the perceived agreement between the respondent groups. The responses of the administrators to all the items relating to the input evaluation question indicated complete agreement. This was different with students, faculty, and graduates. In all the sub-categories of the input dimension such as adequacy of library resources, adequacy of teaching-learning materials, adequacy of classrooms and computer laboratories' spaces and usage, attitude of program support personnel, and the existence of opportunities for faculty professional development, the responses of the three groups showed substantial levels of non-commitment (3 on the Likert scale) or disagreement (1 and 2 on the Likert scale). One could infer that these differences between the responses of the administrators, on one hand, and the students, faculty, and graduates, on the other, may be due to the inclination to give socially desirable responses on the part of the

administrators of the program (Johnson, Fendrich, & Mackesy-Amiti, 2012; King & Bruner, 2000; Van de Mortel, 2008).

On a larger scale these differences in perception, especially in the responses of students, graduates, and faculty, may indirectly be articulating the financial (Shabani, 2014; Teferra & Altbach, 2004; Varghese, 2004) and other resource constraints (Morley, 2013, Morley et al., 2009) that limit the smooth functioning of institutions of higher learning in the sub-Saharan region. This connection between these responses and possible resource constraints borne out of financial difficulty is best exemplified by a recent study on the performance and challenges of private universities in Ghana and Nigeria. The study identified the lack of adequate teaching and learning materials; lack of well-resourced libraries; inadequate infrastructure; high cost of faculty development and training; inability to retain top quality faculty and staff; and lack of adequate finances for growth, as some of the more serious challenges facing private higher education (Amponsah & Onuoha, 2013). My study identified similar concerns in all of these areas except retention of top quality faculty and staff.

The process evaluation sought to make a determination of how students, graduates, faculty, and administrators perceived the implementation of teaching and learning in the program and the extent to which the various components of the program were being carried out. An examination of the item-by-item responses of the students who constituted the largest number of respondents (N=194), as well as the graduates (N=12) and faculty (N=5), indicated varying degrees of disagreement or non-commitment (neither agreement nor disagreement). For instance, the student response to the item on whether faculty employed information technology in their teaching indicated a combined

total of 52.6% disagreement or neither agreement nor disagreement. This translates into a combined total of 102 students indicating disagreement or lack of agreement or disagreement. In 26 out of the 27 items, the percentage disagreement or lack of agreement or disagreement ranged from 12% to 52.6% of student responses. In terms of students' attitude and perceptions about teaching and learning, this could be considered substantive. The graduate and faculty responses revealed similar patterns.

The process evaluation items essentially elicited responses on faculty teaching, student learning, and engagement—topics that are extensively dealt with in the literature (Brewer, 2005; Kahu, 2013; Taylor & Parsons, 2011; Umbach & Wawrzynski, 2005). In a study that assessed the impact that faculty behaviors and interactions with students in the classroom have on the undergraduate classroom experience, Umbach and Wawrzynski (2005) concluded that

> students report higher levels of engagement and learning at institutions where faculty members use active and collaborative learning techniques, engage students in experiences, emphasize higher-order cognitive activities in the classroom, interact with students, challenge students academically, and value enriching educational experiences. (p. 153)

To the extent that there were substantial levels of disagreement or neither agreement nor disagreement in the responses of students, faculty, and graduates indicates the need for more probing and improvement.

Porter (2013) has argued whether student self-reported learning gains (SRLG) "are valid measures of learning" (p. 201). After an extensive review of the literature on SRLG for and against the validity of using student self-reported responses as proxies for determining student learning, Porter followed this up with a longitudinal study of students in 19 colleges and universities in the United States. The results of Porter's study suggested "that student responses to these questions are largely unrelated to actual gains

in learning" (p. 222). Granted that this might be the case in the current study, it is still important for the program managers to investigate these response patterns further for the purposes of reducing these levels of negative perception. A key implication borne out of the current research is the need to employ SRLG and other methods to validate the extent and quality of student learning. The issues raised at the University in this study for program quality by these perceptions of program performance with the input and process dimensions are important and must be given due attention by the program managers. The importance of these findings is emphasized by extant literature on the quality shortfalls in higher education in sub-Saharan Africa, which highlight the impact of human, material, and financial resource constraints and the limiting effect this has on Africa's ranking and placement on the global university landscape (Altbach et al., 2009; Hazelkorn, 2012; Materu, 2007; Ncayiyana, 2006; Yizengaw, 2008).

The product evaluation question examined the impact of the BBA accounting program on current and past students in areas such as workplace/professional preparation, faith preparation, and follow-up. The data indicated that all respondent groups were generally in agreement on the positive impact of the program on current students and graduates. One unexpected finding in this section was the positive responses to the faith preparation statements. As a faith-based private institution, and an institution where about two-thirds of the student population are non-members of the sponsoring church, the managers of the department and the University should be thrilled that students and graduates perceived their spiritual growth and preparation for service as positive.

This may be related to the process of meaning-making in the developmental growth of college students (Love, 2002). Love emphasizes that "the dominant focus in

cognitive development theories concerning college students has been on meaning-making and the development of its structures" (p. 370). The task of discovering one's life pursuit, making sense of the learning environment and building enduring relationships is so daunting that many students struggle with this task in college (Henderson, 2003). To find the space in the midst of all this "turmoil" for the development of one's spirituality and values for service is always remarkable. Additionally, the positive perceptions of students and graduates on the adequacy of the program in preparing them professionally are a further testimony to the meaning-making that young people develop in college (Love, 2002).

Question 2

Research Question 2 asked: Do the administrators, students, faculty, and graduates differ in their perceptions of the performance dimensions (context, input, process, and product) of the BBA in accounting program? All four null hypotheses that were tested using a one-way ANOVA at a significance level of $p < 0.05$ were retained. This indicated no statistically significant differences between the perceived performance dimensions (see Table 15), even though the *p* value (3.40) for the third hypothesis (process dimension) was lower. Simon (2006) posits that the retention of the null hypotheses in inferential research does not lead to the conclusion that no associations or differences exist, but instead that the analysis did not detect any association or difference between the variables or groups. In an earlier review of the literature on statistical testing, McLean and Ernest (1998) had observed that

> statistical significance merely provides evidence that an event did not happen by chance. However, it provides no information about the meaningfulness (practical significance) of an event or if the result is replicable. Thus, we support other researchers who recommend that statistical significance testing must be

> accompanied by judgments of the event's practical significance and replicability. (p. 15)

Statistical significance depends on the sample size. This point is also relevant to this study which was a census survey. The population sizes of three of the four groups were quite small (graduates, *N*=12; faculty, *N*=5; and administrators *N*=2) compared to students (*N*=194), and this contributed to the absence of statistical difference between the four groups in the test of difference through the one-way ANOVA. However, the analysis of the responses to the associate research questions brought out some differences of practical significance. Furthermore, because the purpose of the study was partly to provide useful information for program improvement, knowing about the perceptions on the adequacy of resources for running the program (inputs) and how teaching and learning was being carried out (process) was more important than the absence of statistical difference.

Limitations of the Study

Creswell (2008) has defined limitations as "potential weaknesses or problems, such as inadequate measures of variables, loss or lack of participants, small sample sizes, errors in measurement, and other factors typically related to data collection and analysis" (p. 207). Even though I took steps to mitigate potential limitations in the current research, the following might have affected the study results:

1. This study was a quantitative study that sought the perceptions of respondents about this academic program through the use of questionnaires. There was no possibility of corroborating some of the responses that were self-reported.

2. There existed the potential risk of non-response error as whole populations of students, faculty, and administrators were used for the study.

3. The convenience sampling method that was used to select members of the last participant group—graduates of the program—was not representative and may have introduced additional bias.

4. The small population sizes of the administrator (2), faculty (5), and graduate (12) groups compared to the students (194) precluded any complex statistical analysis that may have shed more light on the perceptions being evaluated. Such a discrepancy in the number of participants may have biased or skewed the results in favor of the students.

5. The study did not directly investigate the financial resources budgeted or allocated by the University and the School of Business for the program.

6. Threats to internal validity may have occurred since I am still an academic member of the institution where this study was undertaken; perhaps, the participants were not as inclined to respond freely and truthfully to the survey questions.

Conclusions

1. Stakeholders express similar positive perceptions of program context, including philosophy, goals, and objectives.

2. Despite resourcing challenges, all stakeholders have positive perceptions of program outcomes (products). These outcomes include professional preparation and faith development of students.

3. Due to the rapid growth of the University, competition for resources such as classroom space, computers, and other learning resources may create challenges for maintaining positive program outcomes.

Recommendations for Practice

1. Although the BBA in accounting program was perceived by current students, graduates, faculty, and administrators as performing positively especially in the context and product dimensions, there are specific areas relating particularly to the provision of additional resources for the running of the program that will require some improvement. These include the improvement in library resources and facilities, improvement in classroom facilities, provision of current professional journals for both student and faculty use, the provision of more teaching and learning materials, the provision of more opportunities for faculty improvement and development, and improvement in administrative support. There are other areas such as the intentional integration of information technology into teaching and student-lecturer communication, the proper integration of the results of student evaluation of faculty into the improvement of teaching and learning that also require serious attention. It is recommended to the department and the School of Business to collaborate with the University authorities and external sources to find additional support for the program.

2. Positive program outcomes may not be sustainable if they are being achieved as a result of faculty over performance or overload in an effort to compensate for perceived challenges associated with program resourcing and delivery. Program staff and faculty may be negatively impacted through overwork or lack of professional development opportunities. It is further recommended that the department and the School of Business collaborate with the University authorities to improve this work situation for overworked faculty.

3. To obtain a fuller understanding of the performance of the program, it is recommended to the administrators to conduct a follow-up qualitative study. This may include interviews with relevant stakeholders, direct observations of teaching and learning, and examination of program and institutional documents.

4. It is also recommended that other academic departments in the institution adopt this model and evaluation procedures in a proactive process of program evaluation to assist student learning and stay in readiness for any external accreditation.

5. Since the study was a census study that was supposed to include all the specified categories of students, faculty, and administrators in addition to some conveniently selected graduates of the program, it is recommended that students and faculty are encouraged to participate fully in any department-based future studies. This is because as participants in the knowledge industry faculty and students must position themselves not only as consumers of knowledge but facilitators in the creation of such knowledge. Active participation in research is one sure way of doing just that.

Recommendations for Further Study

1. I am of the opinion that social desirability bias may have affected the validity of the survey responses as is typical of self-report surveys (Bauhoff, 2011; King & Bruner, 2000; Neeley & Cronley, 2004; Van de Mortel, 2008). It is recommended that researchers intending to use self-report scales in situations similar to the context within which this evaluation study was conducted may minimize this bias with the use of a social desirability (SD) scale such as the Marlowe-Crowne Social Desirability Scale (MC-SDS) to control the impact of social desirability responding (SDR) on the validity of their

research. A study by Vu, Tran, Pham, and Ahmed (2011) has established the reliability of the scale in the African context.

2. This study was specific to a given program and context and this ought to be taken into serious consideration in any attempts at generalizing the results to any other context, even those that may seem very similar to the study context. However, a couple of things could be taken away from this study. First, the scales that were constructed for the study could be used wholly or adapted for any similar situation. Second, the study established the doability of academic program evaluation and the necessity of having this done as part of a continuous package of improving teaching and learning in resource-challenged institutions of sub-Saharan Africa. This is an investment whose benefits should not be lost on all determined to improve higher education delivery in the sub-region.

APPENDICES

APPENDIX A

CONTENT VALIDITY RESPONSE FORMS

Content Validity Response Form – HoD and Dean

Survey Instrument

INSTRUCTIONS:
This instrument is designed to assess the content validity of a measure aimed at evaluating the perceptions of administrators of an undergraduate academic program. Column 1 has the research questions which have been asked in line with the CIPP evaluation model (Context, Input, Process, Product). Column 2 indicates the corresponding items on the instrument. Columns 3 and 4 are the rating measures, and Column 5 elicits comments on each item.

Please rate each item as follows:

4. Rate the level of pertinence of each item on a scale of 1 – 4, with 4 being the most pertinent. Please do indicate this in the space provided. Space is also provided for you to comment on the item or to suggest revisions.

5. Indicate the level of clarity for each item, also on a four-point scale, with 4 being the clearest. Please do indicate this in the space provided. Again, kindly make comments in the space provided.

6. Finally, evaluate the comprehensiveness of the entire measure by indicating items that should be deleted or added.

Thank you for your time.

Clarity	**Pertinence**
1 = **item is not clear**	**1 = item is not pertinent**
2 = item needs major revisions to be clear	**2 = item needs major revisions to be pertinent**
3 = item needs minor revisions to be clear	**3 = item needs minor revisions to be pertinent**
4 = item is clear	**4 = item is pertinent**

Research Questions (Column1)	Survey Items (Column 2)	Clarity (Column 3)	Pertinence (Column 4)	Comments (Column 5)
What has been the performance of the BBA Accounting program in this private Ghanaian university and the perceptions of administrators, students, Lecturers and alumni towards it?				
How do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards Institute of Chartered Accountants-Ghana (ICAG)?	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.			
Do the program goals align with the mission of the University?	The objectives of the BBA in Accounting program are aligned with the mission of the University.			
How does the curriculum meet the program goals and objectives? Do the program objectives, the expected learning outcomes, and the philosophy serve as effective guides for the implementation of the BBA Accounting program?	A set of written objectives for each course in the program are provided to students			
	The objectives of each course in the program are clearly stated.			

	The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.			
	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The courses in the BBA in Accounting program adequately use up-to-date technologies in the field.			
	There is sufficient exposure of students to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).			
	There is sufficient exposure of students 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).			
	The work experience component of the BBA in Accounting program provides students with sufficient exposure to the world of work.			

	Ethical issues are clearly taught as a course in the BBA in Accounting program?			
How does the quality and quantity of human and material resources meet the needs of students and the program? / Is the program reasonably resourced?	Ethical issues are identified and highlighted in the other courses of the program.			
	The program encourages the development of a culture of continuous and lifelong learning.			
	The general education components of the program relevant to the academic growth of students			
	The general education components of the program relevant to the spiritual growth of students			
	There is internet access to library resources and materials from other parts of campus.			
	Relevant courses books are available at the library.			
	The relevant course books at the library are current.			
	Current professional journals are available at the library.			

	There is online access to journals and books at the library.			
	Teaching materials			
	Teaching materials are available in sufficient quantities for instruction in the various courses (e.g. textbooks, supplies, photocopy materials, etc.).			
	The quality of the teaching materials is of a high standard.			
	The teaching materials are up-to-date.			
	Facilities			
	The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.)			
	The teaching and learning facilities have technologies comparable to what students will find in the workplace			
	The library reading area is adequate.			

	The library operating hours are appropriate.			
	The library resources can be accessed on-line.			
	There are relevant course books at the library.			
	There are relevant books at the reference section of the library.			
	The library has up-to-date journals in students' course area.			
	The computers in the library are adequate for research work by lecturers.			
	The computer laboratory has up-to-date computers.			
	The computers are readily available for student use.			
	Professional Development			
	There are resources and opportunities for professional development for lecturers			

	Lecturers are encouraged to pursue professional development			
	Personnel			
	The BBA in Accounting program office staff are pleasant to lecturers			
	The BBA in Accounting program office staff are pleasant to students			
	The BBA in Accounting program staff are helpful to lecturers			
	The BBA in Accounting program staff are helpful to students			
	The BBA in Accounting program administrative staff demonstrate concern for the academic well-being of lecturers			
	The BBA in Accounting program administrative staff demonstrate concern for the academic well-being of students			
	The BBA in Accounting program administrative staff demonstrate concern for the personal well-being of lecturers			
	The BBA in Accounting program administrative staff demonstrate concern for the personal well-being			

	of students			
What is the extent to which the program components are being implemented as planned?	**Outcomes**			
	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The BBA in Accounting program promotes the development of communication skills (in students) through presentations.			
	The BBA in Accounting program promotes the development of communication skills (in students) through improved writing skills.			
	The courses in the BBA in Accounting program use up-to-date technologies in the field.			
	There is sufficient exposure of my students to accounting software currently in use in Ghana (eg. Microsoft office, etc.).			
	There is sufficient exposure of students 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).			
	The work experience component of the BBA in Accounting program provides students with sufficient exposure to the world of work.			
	The courses in the BBA in Accounting program motivate the students to do their best			
	Ethical issues are clearly taught as a course in the BBA in Accounting program?			
	Ethical issues are identified and highlighted in the other courses of the program.			
	The program encourages the development of a culture of continuous and lifelong learning.			
	The general education components of the program relevant to the academic growth of students			
	The general education components of the program relevant to the spiritual growth of students			

	Quality of Instructors and Instruction			
	Lecturers have adequate knowledge of the subject - matter they teach.			
	The amount of instruction given in the various course is adequate to enable students' progress through the curriculum			
	Lecturers have adequate on-the-field professional experience.			
	Lecturers promote the development of critical thinking skills in their teaching.			
	Lecturers facilitate cooperative learning in the classroom.			
	Lecturers use a variety of teaching methods to facilitate student learning.			
	Lecturers are abreast with current trends in the field.			
	The course instruction is in line with the objectives of the various courses.			
	Lecturers are willing to offer extra help to facilitate the learning of their students.			

	Lecturers encourage the free expression of opinions in class.			
	Lecturers employ information technology in their teaching.			
	Lecturers employ information technology in their communication with students			
	Lecturers teaching is continually evaluated by students			
	The results of student evaluation of lecturers is used to improve student learning			
	Quality of Assessment			
	The grading / assessment standards are clearly communicated by lecturers to their students at the beginning of their courses			
	Where appropriate assignments to students are graded according to well defined rubrics			
	Lecturers always discuss assessment procedures with students.			
	Lecturers use a wide variety of classroom assessment techniques in assessing their students.			

	Lecturers give immediate feedback to their students following assignments.			
	Lecturers use assessments to help their students learn better			
	The assignments given by lecturers reflect the material covered during instruction			
	Students' progress in their courses is continuously monitored.			
	Assignments given to students are fairly graded			
	Students are satisfied with the BBA Accounting assessment / grading methods			
What has been the impact of the program on graduates? What is the continuous impact of the program on current students?	The BBA in Accounting program curriculum is planned to meet the needs of potential employers.			
	The School/Department follows up on students to find out their performance in the field.			
	Students learn as much as expected in the BBA Accounting program.			

	The program prepares students to respond to the needs of local industry/business.			
	The internship experiences provide students with expertise in specialized skills.			
	The program provides students with the basis for continuing training after graduation.			
	The program adequately prepares students with skills for communicating with others in their field.			
	The program adequately prepares students to work in cooperation with others in their line of work.			
	Students' personal relationship with God grows as a result of going through the BBA in Accounting program.			
	Students are better equipped to serve their community as a result of the BBA in Accounting program.			
	Students are better equipped to serve their Church / faith community as a result of the BBA in Accounting program.			

Content Validity Response Form – Lecturers

Survey Instrument

INSTRUCTIONS:

This instrument is designed to assess the content validity of a measure aimed at evaluating the perceptions lecturers of an undergraduate academic program. Column 1 has the research questions which have been asked in line with the CIPP evaluation model (Context, Input, Process, Product). Column 2 indicates the corresponding items on the instrument. Columns 3 and 4 are the rating measures, and Column 5 elicits comments on each item.

Please rate each item as follows:

7. Rate the level of pertinence of each item on a scale of 1 – 4, with 4 being the most pertinent. Please do indicate this in the space provided. Space is also provided for you to comment on the item or to suggest revisions.

8. Indicate the level of clarity for each item, also on a four-point scale, with 4 being the clearest. Please do indicate this in the space provided. Again, kindly make comments in the space provided.

9. Finally, evaluate the comprehensiveness of the entire measure by indicating items that should be deleted or added.

Thank you for your time.

Clarity	**Pertinence**
1 **= item is not clear**	**1 = item is not pertinent**
2 = item needs major revisions to be clear	**2 = item needs major revisions to be pertinent**
3 = item needs minor revisions to be clear	**3 = item needs minor revisions to be pertinent**
4 = item is clear	**4 = item is pertinent**

Research Questions (Column1)	Survey Items (Column 2)	Clarity (Column 3)	Pertinence (Column 4)	Comments (Column 5)
What has been the performance of the BBA in Accounting program in this private Ghanaian university and the perceptions of administrators, students, lecturers and alumni towards it?				
How do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.			
Do the program goals align with the mission of the University?	The objectives of the BBA in Accounting program are aligned with the mission of the University.			
How does the curriculum meet the program goals and objectives? Do the program objectives, the expected learning outcomes, and the philosophy serve as effective guides for the implementation of the BBA in Accounting program?	A set of written objectives for my courses are provided to students			
	The objectives of each course in the program are clearly stated.			
	The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.			

	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The course(s) I teach in the BBA in Accounting program adequately use up-to-date technologies in the field.			
	There is sufficient exposure of students to accounting software currently in use in Ghana, in the courses I teach (e.g. Microsoft office, etc.).			
	There is sufficient exposure of students to current accounting standards, in the courses I teach (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG).			
	The work experience component of the BBA in Accounting program provides students with sufficient exposure to the world of work.			
	Ethical issues are clearly taught as a course in the BBA in Accounting program?			
	Ethical issues are identified and highlighted in the course (s) I teach in the BBA in accounting program.			
	The BBA in accounting program encourages the development of a culture of continuous			

	and lifelong learning.			
	The general education components of the program are relevant to the academic growth of students			
How does the quality and quantity of human and material resources meet the needs of students and the program? / Is the program reasonably resourced?	The general education components of the BBA in accounting program are relevant to the spiritual growth of students			
	There is internet access to library resources and materials from other parts of campus.			
	Relevant course books are available at the library.			
	The relevant course books at the library are current.			
	Current professional journals are available at the library.			
	There is online access to journals and books at the library.			
	Teaching materials			
	Teaching materials are available in sufficient quantities for instruction in the course(s) I teach (e.g. textbooks, supplies, photocopy materials, etc.).			
	The quality of the teaching materials is of a high standard.			

	Facilities			
	The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).			
	The teaching and learning facilities have technologies comparable to what students will find in the workplace			
	The library reading area is adequate.			
	The library operating hours are appropriate.			
	The library resources can be accessed on-line.			
	There are relevant course books at the library.			
	There are relevant books at the reference section of the library.			
	The library has up-to-date journals in my course area.			
	The computers in the library are adequate for lecturers' research.			
	The computer laboratory has up-to-date computers.			

	The computers in the computer lab are readily available for student use.			
	Professional Development			
	There are resources and opportunities for professional development for lecturers			
	Lecturers are encouraged to pursue professional development			
	Personnel			
	The BBA in Accounting program office staff are pleasant to lecturers			
	The BBA in Accounting program staff are helpful to lecturers			
	The BBA in Accounting program administrative staff demonstrate concern for the academic well-being of lecturers			
	The BBA in Accounting program administrative staff demonstrate concern for the personal well-being of lecturers			
What is the extent to which the program components are being implemented as planned?	**Quality of Lecturers and Instruction**			
	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			

	The course(s) I teach in the BBA in Accounting program use up-to-date technologies in the field.			
	There is sufficient exposure of my students to accounting software currently in use in Ghana (eg. Microsoft office, etc.).			
	The course(s) I teach in the BBA in Accounting program motivate student to do their best.			
	The course(s) I teach in the BBA in Accounting program promote the development of communication skills (in students) through presentations.			
	The course(s) I teach in the BBA in Accounting program promote the development of communication skills (in students) through improved writing skills			
	There is sufficient exposure of students 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).			
	The work experience component of the BBA in Accounting program provides students with sufficient exposure to the world of work.			
	Ethical issues are clearly taught as a course			

	in the BBA in Accounting program?			
	Ethical issues are identified and highlighted in the course I teach in the BBA in accounting program.			
	The BBA in accounting program encourages the development of a culture of continuous and lifelong learning.			
	The general education component of the BBA in accounting program is relevant to the academic growth of students			
	The general education component of the BBA in accounting program is relevant to the spiritual growth of students			
	I have adequate knowledge of the subject - matter I teach.			
	The amount of instruction given in my course is adequate to enable my students progress through the curriculum			
	I have adequate on-the-field professional experience.			
	I promote the development of critical thinking skills in my teaching.			
	I facilitate cooperative learning in the classroom.			
	I use a variety of teaching methods to			

	facilitate student learning.			
	I am abreast with current trends in the field.			
	For all the various courses I teach instruction is in line with the objectives of the course.			
	I offer extra help to facilitate the learning of my students.			
	I encourage the free expression of opinions in class.			
	I employ information technology in my teaching.			
	I employ information technology in my communication with students			
	Lecturers' teaching is continually evaluated by students			
	The results of student evaluation of lecturers is used to improve student learning			
	Quality of Assessment			
	My grading / assessment standards are clearly communicated to my students at the beginning of their courses			
	Where appropriate my assignments to students are graded according to well defined rubrics			

	I always discuss assessment procedures with students.			
	I use a wide variety of classroom assessment techniques in assessing my students.			
	I give immediate feedback to my students following assignments.			
	I use assessments to help my students learn better			
	My assignments to students reflect the material covered during instruction			
	I continuously monitor the progress of my students in my class.			
	Assignments given to my students are fairly graded			
	Students are satisfied with the BBA in Accounting assessment / grading methods			
What has been the impact of the program on graduates? What is the continuous impact of the program on current students?	The BBA in Accounting program curriculum is planned to meet the needs of potential employers.			
	The School/Department follows up on students to find out their performance in the field.			

	Students learn as much as expected in the BBA in Accounting program.			
	The program prepares students to respond to the needs of local industry/business.			
	The internship experiences provide students with expertise in specialized skills.			
	The program provides students with the basis for continuing training after graduation			
	The program adequately prepares students with skills for communicating with others in their field.			
	The program adequately prepares students to work in cooperation with others in their line of work.			
	Students personal relationship with God grow as a result of going through the BBA in Accounting program.			
	Students are better equipped to serve their community as a result of the BBA in Accounting program.			
	Students are better equipped to serve their Church / faith community as a result of the BBA in Accounting program.			

Content Validity Response Form - Students

Survey Instrument

INSTRUCTIONS:
This instrument is designed to assess the content validity of a measure aimed at evaluating the perceptions of students of an undergraduate academic program. Column 1 has the research questions which have been asked in line with the CIPP evaluation model (Context, Input, Process, Product). Column 2 indicates the corresponding items on the instrument. Columns 3 and 4 are the rating measures, and Column 5 elicits comments on each item.

Please rate each item as follows:

10. Rate the level of pertinence of each item on a scale of 1 – 4, with 4 being the most pertinent. Please do indicate this in the space provided. Space is also provided for you to comment on the item or to suggest revisions.

11. Indicate the level of clarity for each item, also on a four-point scale, with 4 being the clearest. Please do indicate this in the space provided. Again, kindly make comments in the space provided.

12. Finally, evaluate the comprehensiveness of the entire measure by indicating items that should be deleted or added.

Thank you for your time.

Clarity	**Pertinence**
1 **= item is not clear**	**1 = item is not pertinent**
2 = item needs major revisions to be clear	**2 = item needs major revisions to be pertinent**
3 = item needs minor revisions to be clear	**3 = item needs minor revisions to be pertinent**
4 = item is clear	**4 = item is pertinent**

Research Questions (Column1)	Survey Items (Column 2)	Clarity (Column 3)	Pertinence (Column 4)	Comments (Column 5)
What has been the performance of the BBA in Accounting program in this private Ghanaian university and the perceptions of administrators, students, lecturers and alumni towards it?				
How do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?	The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).			
	The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.			
Do the program goals align with the mission of the University?	The objectives of the BBA in Accounting program are aligned with the mission of the University.			
How does the curriculum meet the program goals and objectives? Do the program objectives, the expected learning outcomes, and the philosophy serve as effective guides for the implementation of the BBA in Accounting program?	A set of written objectives for each course in the program are provided to me.			
	The objectives of each course in the program are clearly stated.			
	The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.			
	The course modules in the BBA in Accounting program use up-to-date technologies in the field.			
	There is sufficient exposure of students to			

	accounting software currently in use in Ghana (e.g. Microsoft office, etc.).			
	There is sufficient exposure of students 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).			
	The work experience component of the BBA in Accounting program provides students with sufficient exposure to the world of work.			
	Ethical issues in accounting are clearly taught as a course in the BBA in Accounting program.			
	Ethical issues are identified and highlighted in the other courses of the program.			
	The courses in the BBA in Accounting program challenge me to do my best.			
	The BBA in Accounting program promotes the development of communication skills through presentations.			
	The BBA in Accounting program promotes the development of communication skills through improved writing skills.			
	The program encourages the development of a culture of continuous and lifelong learning.			
	The general education components of the program relevant to the academic growth of students.			
	The general education components of the			

	program relevant to the spiritual growth of students.			
How does the quality and quantity of human and material resources meet the needs of students and the program? / Is the program reasonably resourced?	There is internet access to library resources and materials from other parts of campus.			
	Relevant course books are available at the library.			
	The relevant course books at the library are current.			
	Current professional journals are available at the library.			
	There is online access to journals and books at the library.			
	Teaching materials are available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, etc.)			
	The quality of the teaching materials is of a high standard.			
	The teaching and learning facilities have technologies comparable to what students will find in the workplace.			
	The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.)			
	The teaching and learning facilities in the classrooms are up-to-date.			
	The library reading area is adequate.			

	The library operating hours are appropriate.			
	The library resources can be accessed on-line.			
	There are relevant course books at the library.			
	There are relevant books at the reference section of the library.			
	The library has up-to-date journals in my course area.			
	The computers in the library are adequate for student research.			
	The computer laboratory has up-to-date computers.			
	The computers are readily available for student use			
	The BBA in Accounting program office staff are pleasant to students			
	The BBA in Accounting program staff are helpful to students			
	The BBA in Accounting program administrative staff demonstrate concern for the academic well-being of students			
	The BBA in Accounting program administrative staff demonstrate concern for the personal well-being of students			
What is the extent to which the program components are being implemented as planned?				
	The amount of instruction given by lecturers in my courses is adequate to enable me progress through the curriculum.			

	The lecturers in the BBA in Accounting program have adequate on-the-field professional experience.			
	The lecturers in in the BBA in Accounting program promote the development of higher order thinking skills in their teaching.			
	The lecturers in the BBA in Accounting program facilitate cooperative learning in the classroom.			
	The lecturers in the BBA in Accounting program use a variety of teaching methods to facilitate student learning.			
	The lecturers in the BBA in Accounting program are abreast with current trends in the field.			
	For all the various courses instruction is in line with the objectives of the course.			
	The lecturers in the BBA in Accounting program are willing to offer extra help to facilitate my learning.			
	The lecturers in the BBA in Accounting encourage the free expressions of opinions in class.			
	The lecturers in the BBA in Accounting program employ information technology in their teaching.			
	The lecturers in the BBA in Accounting program employ information technology in their communication with students.			
	Lecturers' teaching are continually evaluated by students			

	The results of student evaluation of lecturers are used to improve student learning			
	The grading / assessment standards are clearly communicated to me at the beginning of each course.			
	Where appropriate assignments are graded according to well defined rubrics.			
	The BBA in Accounting lecturers always discuss assessment procedures with students.			
	The BBA in Accounting lecturers use a wide variety of classroom assessment techniques.			
	I am given immediate feedback following assignments.			
	Assessments are used by the program lecturers to help me learn better.			
	The assignments reflect the material covered during instruction.			
	Progress in my courses is continuously monitored.			
	My assignments are fairly graded.			
	I am satisfied with the BBA in Accounting program assessment / grading methods			
What has been the impact of the program on graduates? What is the continuous impact of the program on current students?	I have confidence the BBA in accounting program is adequately preparing me for the work place.			
	I am learning as much as I expected in the BBA in Accounting program.			
	The program is preparing me to respond to			

	the needs of local industry/business.			
	The internship experiences are providing me with expertise in specialized skills.			
	The program provide the basis for continuing training after graduation			
	The program is adequately preparing me with skills for communicating with others in my field.			
	The program is adequately preparing me to work in cooperation with others in my line of work.			
	My personal relationship with God is growing as a result of going through the BBA in Accounting program.			
	I am being equipped to serve my community as a result of the BBA in Accounting program			
	I am being equipped to serve my Church / faith community as a result of the BBA in Accounting program.			

Content Validity Response Form

Survey Instrument

INSTRUCTIONS:
This instrument is designed to assess the content validity of a measure aimed at evaluating the perceptions of graduates of an undergraduate academic program. Column 1 has the research questions which have been asked in line with the CIPP evaluation model (Context, Input, Process, Product). Column 2 indicates the corresponding items on the instrument. Columns 3 and 4 are the rating measures, and Column 5 elicits comments on each item.

Please rate each item as follows:

13. Rate the level of pertinence of each item on a scale of 1 – 4, with 4 being the most pertinent. Please do indicate this in the space provided. Space is also provided for you to comment on the item or to suggest revisions.

14. Indicate the level of clarity for each item, also on a four-point scale, with 4 being the clearest. Please do indicate this in the space provided. Again, kindly make comments in the space provided.

15. Finally, evaluate the comprehensiveness of the entire measure by indicating items that should be deleted or added.

Thank you for your time.

Clarity	**Pertinence**
1 = **item is not clear**	**1 = item is not pertinent**
2 = item needs major revisions to be clear	**2 = item needs major revisions to be pertinent**
3 = item needs minor revisions to be clear	**3 = item needs minor revisions to be pertinent**
4 = item is clear	**4 = item is pertinent**

Research Questions (Column1)	Survey Items (Column 2)	Clarity (Column 3)	Pertinence (Column 4)	Comments (Column 5)
What has been the performance of the BBA in Accounting program in this private Ghanaian university and the perceptions of administrators, students, lecturers and alumni towards it?				
How do the program goals and objectives align with the International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered Accountants-Ghana (ICAG)?	The courses offered in the BBA in Accounting program met the requirements of the International Federation of Accountants (IFAC).			
	The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.			
Do the program goals align with the mission of the University?	The objectives of the BBA in Accounting program are aligned with the mission of the University.			
How does the curriculum meet the program goals and objectives? Do the program objectives, the expected learning outcomes, and the philosophy serve as effective guides for the implementation of the BBA in Accounting program?	A set of written objectives for each course in the program were provided to me.			
	The objectives of each course in the program were clearly stated.			
	The courses offered in the program were in line with the goals and objectives of the program as stated in the bulletin.			
	The courses in the BBA in Accounting program motivated me to do my best.			

	The BBA in Accounting program promoted the development of communication skills through presentations.			
	The BBA in Accounting program promotes the development of communication skills (in students) through presentations.			
	The courses in the BBA in Accounting program used up-to-date technologies in the field.			
	I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).			
	I was 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).			
	The work experience component of the BBA in Accounting program provided me with sufficient exposure to the world of work.			
	Ethical issues in accounting were clearly taught as a course in the BBA in Accounting program.			
	Ethical issues were identified and highlighted in the other courses of the program.			

	The program encouraged the development of a culture of continuous and lifelong learning.			
	The general education components of the program were relevant to the academic growth of students			
	The general education components of the program were relevant to the spiritual growth of students			
	There was internet access to library resources and materials from other parts of campus.			
	Relevant courses books were available at the library.			
	The relevant course books at the library were current.			
	Current professional journals were available at the library.			
	There was online access to journals and books at the library.			
	Teaching materials			
	Teaching materials were available in sufficient quantities for instruction in the various course (e.g. textbooks, supplies, photocopy materials, etc.).			
	The quality of the teaching materials was			

How does the quality and quantity of human and material resources meet the needs of students and the program? / Is the program reasonably resourced?	of a high standard.			
	Facilities			
	The classrooms facilitated instruction (i.e. not overcrowded, comfortable seating, etc.)			
	The teaching and learning facilities had technologies comparable to what students were likely to find in the workplace			
	The library reading area was adequate.			
	The library operating hours were appropriate			
	The library resources could be accessed on-line.			
	There were relevant course books at the library.			
	There were relevant books at the reference section of the library.			
	The library had up-to-date journals in my course area.			
	The computers in the library were adequate for student research.			
	The computer laboratory had up-to-date computers.			

	The computers were readily available for student use.			
	Personnel			
	The BBA in Accounting program office staff were pleasant to students			
	The BBA in Accounting program administrative staff demonstrated concern for the academic well-being of students			
What is the extent to which the program components are being implemented as planned?	**Quality of Lecturers and Instruction**			
	The courses offered in the program met the requirements of the International Federation of Accountants (IFAC).			
	The BBA in Accounting program promoted the development of communication skills through presentations.			
	The BBA in Accounting program promoted the development of communication skills (in students) through improved writing skills			
	The courses in the BBA in Accounting program used up-to-date technologies in the field.			
	I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).			

	I was 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).			
	The work experience component of the BBA in Accounting program provided me with sufficient exposure to the world of work.			
	Ethical issues in accounting were clearly taught as a course in the BBA in Accounting program.			
	Ethical issues were identified and highlighted in the other courses of the program.			
	The program encouraged the development of a culture of continuous and lifelong learning.			
	The general education components of the program were relevant to the academic growth of students			
	The general education components of the BBA in accounting program are relevant to the spiritual growth of students			
	The lecturers in the BBA in Accounting program have adequate knowledge of the subject - matter they teach.			

	The amount of instruction given by lecturers in my courses was adequate to enable me progress through the curriculum.			
	The lecturers in the BBA in Accounting program had adequate on-the-field professional experience.			
	The lecturers in in the BBA in Accounting program promoted the development of higher order thinking skills in their teaching.			
	The lecturers in the BBA in Accounting program facilitated cooperative learning in the classroom.			
	The lecturers in the BBA in Accounting program used a variety of teaching methods to facilitate student learning.			
	The lecturers in the BBA in Accounting program were abreast with current trends in the field.			
	Teaching of the various courses was in line with the objectives of these courses.			
	The lecturers in the BBA in Accounting program were willing to offer extra help to facilitate my learning.			
	The lecturers in the BBA in Accounting encouraged the free expressions of opinions in class.			
	The lecturers in the BBA in Accounting program employed information technology in their teaching.			

	The lecturers in the BBA in Accounting program employed information technology in their communication with students.			
	Lecturers' teaching was continually evaluated by students			
	The results of student evaluation of lecturers was used to improve student learning			
	The grading / assessment standards were clearly communicated to me at the beginning of the course.			
	Where possible assignments were graded according to well defined rubrics.			
	The BBA in Accounting lecturers always discussed assessment procedures with students.			
	The BBA in Accounting lecturers used a wide variety of classroom assessment techniques to improve student learning.			
	I was given immediate feedback following assignments.			
	Assessments were used by the program lecturers to help me learn better.			
	The assignments reflected the material covered during instruction.			
	Progress in my courses was continuously			

	monitored.			
	My assignments were fairly graded.			
	I was satisfied with the BBA in Accounting program assessment / grading methods			
What has been the impact of the program on graduates? What is the continuous impact of the program on current students?	The BBA in Accounting program met my potential employers' need.			
	The BBA in Accounting program adequately prepared me for the current world of work.			
	I learned as much as I expected in the BBA in Accounting program.			
	The program has prepared me to respond to the needs of local industry/business.			
	The internship experiences provided me with expertise in specialized skills.			
	The program provided the basis for continuing training after graduation			
	The program adequately prepared me with skills for communicating with others in my field.			
	The program adequately prepared me to work in cooperation with others in my line of work.			
	My personal relationship with God has			

	grown as a result of going through BBA in Accounting program.			
	I am better equipped to serve my community as a result of the BBA in Accounting program			
	I am better equipped to serve my Church / faith community as a result of the BBA in Accounting program.			

APPENDIX B

RATINGS BY EXPERT REVIEWERS (CONTENT VALIDITY INDICES)

Dean and HoD Instrument

Ratings Scale by Seven Experts: Items Rated 3 or 4 on a 4-Point Pertinence (Relevance) Scale

Survey items	EXPERTS							Item CVI (I-CVI)
	1	2	3	4	5	6	7	
1. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	O	X	X	-	X	-	0.8
2. The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.	X	O	X	X	-	X	-	0.8
3. The objectives of the program are aligned with the mission of the University.	X	X	X	X	-	X	-	1.0
4. A set of written objectives for each course in the program are provided to students.	X	X	X	X	-	X	-	1.0
5. The objectives of each course in the program are clearly stated.	X	X	X	X	-	X	-	1.0
6. The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.	X	X	X	X	-	X	-	1.0
7. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	O	-	0.8
8. The courses in the Program adequately use up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0
9. There is sufficient exposure of students to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
10. There is sufficient exposure of students 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).	X	X	X	X	-	X	-	1.0

11. The work experience component of the Program provides students with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0
12. Ethical issues are clearly taught as a course in the Program.	X	X	X	X	-	X	-	1.0
13. Ethical issues are identified and highlighted in the other courses of the program.	X	X	X	X	-	X	-	1.0
14. The program encourages the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
15. The general education components of the program relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
16. The general education components of the program relevant to the spiritual growth of students.	X	X	X	X	-	X	-	1.0
17. There is internet access to library resources and materials from other parts of campus.	X	X	X	X	-	X	-	1.0
18. Relevant courses books are available at the library.	X	X	X	X	-	X	-	1.0
19. The relevant course books at the library are current.	X	X	X	X	-	X	-	1.0
20. Current professional journals are available at the library.	X	X	X	X	-	X	-	1.0
21. There is online access to journals and books at the library.	X	X	X	X	-	X	-	1.0
22. Teaching materials are available in sufficient quantities for instruction in the various courses (e.g. textbooks, supplies, photocopy materials, etc.).	X	X	X	X	-	X	-	1.0
23. The quality of the teaching materials is of a high standard.	X	X	X	X	-	X	-	1.0
24. The teaching materials are up-to-date.								

	X	X	X	X	-	X	-	1.0
25. The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.)	X	X	X	X	-	X	-	1.0
26. The teaching and learning facilities have technologies comparable to what students will find in the workplace.	X	X	X	X	-	X	-	1.0
27. The library reading area is adequate.	X	X	X	X	-	X	-	1.0
28. The library operating hours are appropriate.	X	X	X	X	-	X	-	1.0
29. The library resources can be accessed on-line.	X	X	X	X	-	X	-	1.0
30. There are relevant course books at the library.	X	X	X	X	-	X	-	1.0
31. There are relevant books at the reference section of the library.	X	X	X	X	-	X	-	1.0
32. The library has up-to-date journals in students' course area.	X	X	X	X	-	X	-	1.0
33. The computers in the library are adequate for research work by lecturers.	X	X	X	X	-	X	-	1.0
34. The computer laboratory has up-to-date computers.	X	X	X	X	-	X	-	1.0
35. The computers are readily available for student use.	X	X	X	X	-	X	-	1.0
36. There are resources and opportunities for professional development for lecturers.	X	X	X	X	-	X	-	1.0
37. Lecturers are encouraged to pursue professional development.	X	X	X	X	-	X	-	1.0
38. The Program office staff are pleasant to lecturers.	X	X	X	X	-	O	-	0.8
39. The Program office staff are pleasant to students.	X	X	X	X	-	X	-	1.0

40. The Program staff are helpful to lecturers	X	X	X	X	-	X	-	1.0
41. The Program staff are helpful to students	X	X	X	X	-	X	-	1.0
42. The Program administrative staff demonstrate concern for the academic well-being of lecturers.	X	X	X	X	-	X	-	1.0
43. The Program administrative staff demonstrate concern for the academic well-being of students.	X	X	X	X	-	X	-	1.0
44. The Program administrative staff demonstrate concern for the personal well-being of lecturers.	X	X	X	X	-	X	-	1.0
45. The Program administrative staff demonstrate concern for the personal well-being of students.	X	X	X	X	-	X	-	1.0
46. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	X	-	1.0
47. The Program promotes the development of communication skills (in students) through presentations.	X	X	X	X	-	X	-	1.0
48. The Program promotes the development of communication skills (in students) through improved writing skills.	X	X	X	X	-	X	-	1.0
49. The courses in the Program use up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0
50. There is sufficient exposure of my students to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
51. There is sufficient exposure of students 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).	X	X	X	X	-	X	-	1.0
52. The work experience component of the Program provides students with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0

53. The courses in the Program motivate the students to do their best.	X	X	X	X	-	X	-	1.0
54. Ethical issues are clearly taught as a course in the Program.	X	X	X	X	-	X	-	1.0
55. Ethical issues are identified and highlighted in the other courses of the program.	X	X	X	X	-	X	-	1.0
56. The program encourages the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
57. The general education components of the program relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
58. The general education components of the program relevant to the spiritual growth of students.	X	X	X	X	-	O	-	0.8
59. Lecturers have adequate knowledge of the subject - matter they teach.	X	X	X	X	-	X	-	1.0
60. The amount of instruction given in the various course is adequate to enable students' progress through the curriculum.	X	X	X	X	-	X	-	1.0
61. Lecturers have adequate on-the-field professional experience.	X	X	X	X	-	X	-	1.0
62. Lecturers promote the development of critical thinking skills in their teaching.	X	X	X	X	-	X	-	1.0
63. Lecturers facilitate cooperative learning in the classroom.	X	X	X	X	-	X	-	1.0
64. Lecturers use a variety of teaching methods to facilitate student learning.	X	X	X	X	-	X	-	1.0
65. Lecturers are abreast with current trends in the field.	X	X	X	X	-	X	-	1.0
66. The course instruction is in line with the objectives of the various courses.	X	X	X	X	-	X	-	1.0
67. Lecturers are willing to offer extra help to facilitate the learning of their students.	X	X	X	X	-	X	-	1.0

68. Lecturers encourage the free expression of opinions in class.	X	X	X	X	-	X	-	1.0
69. Lecturers employ information technology in their teaching.	X	X	X	X	-	X	-	1.0
70. Lecturers employ information technology in their communication with students.	X	X	X	X	-	X	-	1.0
71. Lecturers teaching is continually evaluated by students.	X	X	X	X	-	X	-	1.0
72. The results of student evaluation of lecturers is used to improve student learning.	X	X	X	X	-	X	-	1.0
73. The grading / assessment standards are clearly communicated by lecturers to their students at the beginning of their courses.	X	X	X	X	-	X	-	1.0
74. Where appropriate assignments to students are graded according to well defined rubrics.	X	X	X	X	-	X	-	1.0
75. Lecturers always discuss assessment procedures with students.	X	X	X	X	-	X	-	1.0
76. Lecturers use a wide variety of classroom assessment techniques in assessing their students.	X	X	X	X	-	X	-	1.0
77. Lecturers give immediate feedback to their students following assignments.	X	X	X	X	-	X	-	1.0
78. Lecturers use assessments to help their students learn better.	X	X	X	X	-	X	-	1.0
79. The assignments given by lecturers reflect the material covered during instruction.	X	X	X	X	-	X	-	1.0
80. Students' progress in their courses is continuously monitored.	X	X	X	X	-	X	-	1.0
81. Assignments given to students are fairly graded.	X	X	O	X	-	X	-	0.8
82. Students are satisfied with the program's assessment / grading methods.	X	X	X	X	-	X	-	1.0
83. The Program curriculum is planned to meet the needs of potential employers.	X	X	X	X	-	X	-	1.0

84. The School/Department follows up on students to find out their performance in the field.	X	X	X	X	-	X	-	1.0
85. Students learn as much as expected in the program.	X	X	X	X	-	X	-	1.0
86. The program prepares students to respond to the needs of local industry/business.	X	X	X	X	-	X	-	1.0
87. The internship experiences provide students with expertise in specialized skills.	X	X	X	X	-	X	-	1.0
88. The program provides students with the basis for continuing training after graduation.	X	X	X	X	-	X	-	1.0
89. The program adequately prepares students with skills for communicating with others in their field.	X	X	X	X	-	X	-	1.0
90. The program adequately prepares students to work in cooperation with others in their line of work.	X	X	X	X	-	X	-	1.0
91. Students' personal relationship with God grows as a result of going through the Program.	X	X	X	O	-	O	-	0.6
92. Students are better equipped to serve their community as a result of the Program.	X	X	X	X	-	X	-	1.0
93. Students are better equipped to serve their Church / faith community as a result of the Program.	O	X	X	O	-	X	-	0.6
S-CVI								**0.97**
S-CVI/UA (all items 1 scored divided by total number of items = 85/93)								**0.91**

Item Content Validity Index (I-CVI): Item-level content validity index.
Scale Content Validity Index/Universal Agreement (S-CVI/UA): Scale-level content validity index, universal agreement calculation method.
Note: X denotes pertinence. 0 denotes none pertinence

Faculty Instrument

Ratings Scale by Seven Experts: Items Rated 3 or 4 on a 4-Point Pertinence (Relevance) Scale

Survey items	EXPERTS							Item CVI (I-CVI)
	1	2	3	4	5	6	7	
1. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	X	-	1.0
2. The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.	X	X	X	X	-	X	-	1.0
3. The objectives of the Program are aligned with the mission of the University.	X	X	X	X	-	X	-	1.0
4. A set of written objectives for my courses are provided to students.	X	X	X	X	-	X	-	1.0
5. The objectives of each course in the program are clearly stated.	X	X	X	X	-	O	-	0.8
6. The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.	X	X	X	X	-	O	-	0.8
7. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	O	-	0.8
8. The course(s) I teach in the Program adequately use up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0
9. There is sufficient exposure of students to accounting software currently in use in Ghana, in the courses I teach (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
10. There is sufficient exposure of students to current accounting standards, in the courses I teach (i.e. International Education Standards (IES) of the International Federation of Accountants (IFAC) and the standards of the Institute of Chartered	X	X	X	X	-	X	-	1.0

	Accountants-Ghana (ICAG).								
11.	The work experience component of the Program provides students with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0
12.	Ethical issues are clearly taught as a course in the Program?	X	X	X	X	-	O	-	0.8
13.	Ethical issues are identified and highlighted in the course (s) I teach in the Program.	X	X	X	X	-	X	-	1.0
14.	The Program encourages the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
15.	The general education components of the program are relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
16.	The general education components of the Program are relevant to the spiritual growth of students.	X	X	X	X	-	X	-	1.0
17.	There is internet access to library resources and materials from other parts of campus.	X	X	X	X	-	X	-	1.0
18.	Relevant course books are available at the library.	X	X	X	X	-	X	-	1.0
19.	The relevant course books at the library are current.	X	X	X	X	-	X	-	1.0
20.	Current professional journals are available at the library.	X	X	X	X	-	X	-	1.0
21.	There is online access to journals and books at the library.	X	X	X	X	-	X	-	1.0
22.	Teaching materials are available in sufficient quantities for instruction in the course(s) I teach (e.g. textbooks, supplies, photocopy materials, etc.)	X	X	X	X	-	X	-	1.0
23.	The quality of the teaching materials is of a high standard.	X	X	X	X	-	X	-	1.0

24. The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.).	X	X	X	X	-	X	-	1.0
25. The teaching and learning facilities have technologies comparable to what students will find in the workplace.	X	X	X	X	-	X	-	1.0
26. The library reading area is adequate.	X	X	X	X	-	O	-	0.8
27. The library operating hours are appropriate.	X	X	X	X	-	X	-	1.0
28. The library resources can be accessed on-line.	X	X	X	X	-	X	-	1.0
29. There are relevant course books at the library.	X	X	X	X	-	X	-	1.0
30. There are relevant books at the reference section of the library.	X	X	X	X	-	X	-	1.0
31. The library has up-to-date journals in my course area.	X	X	X	X	-	X	-	1.0
32. The computers in the library are adequate for lecturers' research.	X	X	X	X	-	X	-	1.0
33. The computer laboratory has up-to-date computers.	X	X	X	X	-	X	-	1.0
34. The computers in the computer lab are readily available for student use.	X	X	X	X	-	X	-	1.0
35. There are resources and opportunities for professional development for lecturers.	X	X	X	X	-	X	-	1.0
36. Lecturers are encouraged to pursue professional development.	X	X	X	X	-	X	-	1.0
37. The Program office staff are pleasant to lecturers.	X	X	X	X	-	X	-	1.0
38. The Program staff are helpful to lecturers	X	X	X	X	-	X	-	1.0
39. The Program administrative staff demonstrate concern for the academic well-being of lecturers.	X	X	X	X	-	X	-	1.0

40. The Program administrative staff demonstrate concern for the personal well-being of lecturers.	X	X	X	X	-	X	-	1.0
41. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	X	-	1.0
42. The course(s) I teach in the Program use up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0
43. There is sufficient exposure of my students to accounting software currently in use in Ghana (eg. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
44. The course(s) I teach in the Program motivate student to do their best.	X	X	X	X	-	O	-	0.8
45. The course(s) I teach in the Program promote the development of communication skills (in students) through presentations.	X	X	X	X	-	X	-	1.0
46. The course(s) I teach in the Program promote the development of communication skills (in students) through improved writing skills.	X	X	X	X	-	X	-	1.0
47. There is sufficient exposure of students 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).	X	X	X	X	-	X	-	1.0
48. The work experience component of the Program provides students with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0
49. Ethical issues are clearly taught as a course in the Program.	X	X	X	X	-	O	-	0.8
50. Ethical issues are identified and highlighted in the course I teach in the Program.	X	X	X	X	-	X	-	1.0
51. The Program encourages the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
52. The general education component of the Program is relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0

53. The general education component of the Program is relevant to the spiritual growth of students.	X	X	X	X	-	O	-	0.8
54. I have adequate knowledge of the subject - matter I teach.	X	X	X	X	-	X	-	1.0
55. The amount of instruction given in my course is adequate to enable my students progress through the curriculum.	X	X	X	X	-	X	-	1.0
56. I have adequate on-the-field professional experience.	X	X	X	X	-	X	-	1.0
57. I promote the development of critical thinking skills in my teaching.	X	X	X	X	-	X	-	1.0
58. I facilitate cooperative learning in the classroom.	X	X	X	X	-	X	-	1.0
59. I use a variety of teaching methods to facilitate student learning.	X	X	X	X	-	X	-	1.0
60. I am abreast with current trends in the field.	X	X	X	X	-	X	-	1.0
61. For all the various courses I teach instruction is in line with the objectives of the course.	X	X	X	X	-	X	-	1.0
62. I offer extra help to facilitate the learning of my students.	X	X	X	X	-	X	-	1.0
63. I encourage the free expression of opinions in class.	X	X	X	X	-	X	-	1.0
64. I employ information technology in my teaching.	X	X	X	X	-	X	-	1.0
65. I employ information technology in my communication with students	X	X	X	X	-	X	-	1.0
66. Lecturers' teaching is continually evaluated by students.	X	X	X	X	-	X	-	1.0
67. The results of student evaluation of lecturers is used to improve student learning.	X	X	X	X	-	X	-	1.0
68. My grading / assessment standards are clearly communicated to my students at the beginning of	X	X	X	X	-	X	-	1.0

their courses.								
69. Where appropriate my assignments to students are graded according to well defined rubrics.	X	X	X	X	-	X	-	1.0
70. I always discuss assessment procedures with students.	X	X	X	X	-	X	-	1.0
71. I use a wide variety of classroom assessment techniques in assessing my students.	X	X	X	X	-	X	-	1.0
72. I give immediate feedback to my students following assignments.	X	X	X	X	-	X	-	1.0
73. I use assessments to help my students learn better	X	X	X	X	-	X	-	1.0
74. My assignments to students reflect the material covered during instruction.	X	X	X	X	-	X	-	1.0
75. I continuously monitor the progress of my students in my class.	X	X	X	X	-	X	-	1.0
76. Assignments given to my students are fairly graded.	X	X	O	X	-	X	-	0.8
77. Students are satisfied with the Program assessment / grading methods.	X	X	X	X	-	O	-	0.8
78. The Program curriculum is planned to meet the needs of potential employers.	X	X	X	X	-	X	-	1.0
79. The School/Department follows up on students to find out their performance in the field.	X	X	X	X	-	X	-	1.0
80. Students learn as much as expected in the Program.	X	X	X	X	-	X	-	1.0
81. The program prepares students to respond to the needs of local industry/business.	X	X	X	X	-	X	-	1.0
82. The internship experiences provide students with expertise in specialized skills.	X	X	X	X	-	X	-	1.0
83. The program provides students with the basis for continuing training after graduation.	X	X	X	X	-	X	-	1.0
84. The program adequately prepares students with skills for communicating with others in their field.	X	X	X	X	-	X	-	1.0

85. Students' personal relationship with God grow as a result of going through the Program.	X	X	X	O	-	O	-	0.6
86. Students are better equipped to serve their community as a result of the Program.	X	X	X	X	-	X	-	1.0
87. Students are better equipped to serve their Church / faith community as a result of the Program.	X	X	X	O	-	X	-	1.0
S-CVI								**0.97**
S-CVI/UA (all items scored 1 divided by total number of items = 76/87)								**0.87**

Item Content Validity Index (I-CVI): Item-level content validity index.
Scale Content Validity Index/Universal Agreement (S-CVI/UA): Scale-level content validity index, universal agreement calculation method.
Note: X denotes pertinence. 0 denotes none pertinence

Student Instrument

Ratings Scale by Seven Experts: Items Rated 3 or 4 on a 4-Point Pertinence (Relevance) Scale

Survey items	EXPERTS							Item CVI (I-CVI)
	1	2	3	4	5	6	7	
1. The courses offered in the program meet the requirements of the International Federation of Accountants (IFAC).	X	O	X	X	-	X	-	0.8
2. The courses offered in the program meet the requirements of the Institute of Chartered Accountants-Ghana.	X	O	X	X	-	X	-	0.8
3. The objectives of the Program are aligned with the mission of the University.	X	X	X	X	-	X	-	1.0
4. A set of written objectives for each course in the program are provided to me.	X	X	X	X	-	X	-	1.0
5. The objectives of each course in the program are clearly stated.	X	X	X	X	-	X	-	1.0
6. The courses offered in the program are in line with the goals and objectives of the program as stated in the bulletin.	X	X	X	X	-	X	-	1.0
7. The course modules in the Program use up-to-date technologies in the field.	X	O	X	X	-	O	-	0.6
8. There is sufficient exposure of students to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
9. There is sufficient exposure of students 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).	X	X	X	X	-	O	-	0.8
10. The work experience component of the Program provided me with sufficient exposure to the world of work.	X	X	X	X	-	O	-	0.8

11. Ethical issues in accounting are clearly taught in the Program.	X	X	X	X	-	X	-	1.0
12. Ethical issues are identified and highlighted in the other courses of the program.	X	O	X	X	-	O	-	0.6
13. The courses in the Program challenged me to do my best.	X	X	X	X	-	X	-	1.0
14. The Program promotes the development of communication skills through presentations.	X	X	X	X	-	X	-	1.0
15. The Program promotes the development of communication skills through improved writing skills.	X	X	X	X	-	X	-	1.0
16. The program encourages the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
17. The general education components of the program are relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
18. The general education components of the program are relevant to the spiritual growth of students.	X	X	X	X	-	X	-	1.0
19. There is internet access to library resources and materials from other parts of campus.	X	X	X	X	-	X	-	1.0
20. Relevant course books are available at the library.	X	X	X	X	-	X	-	1.0
21. The relevant course books at the library are current.	X	X	X	X	-	X	-	1.0
22. Current professional journals are available at the library.	X	X	X	X	-	X	-	1.0
23. There is online access to journals and books at the library.	X	X	X	X	-	X	-	1.0
24. Teaching materials are available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, etc.)	X	X	X	X	-	O	-	0.8
25. The quality of the teaching materials is of a high standard.	X	X	X	X	-	O	-	0.8

26. The teaching and learning facilities have technologies comparable to what students will find in the workplace.	X	X	X	X	-	X	-	1.0
27. The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.)	X	X	X	X	-	X	-	1.0
28. The teaching and learning facilities in the classrooms are up-to-date.	X	X	X	X	-	X	-	1.0
29. The library reading area is adequate.	X	X	X	X	-	O	-	0.8
30. The library operating hours are appropriate.	X	X	X	X	-	X	-	1.0
31. The library resources can be accessed on-line.	X	X	X	X	-	X	-	1.0
32. There are relevant course books at the library.	X	X	X	X	-	O	-	0.8
33. There are relevant books at the reference section of the library.	X	X	X	X	-	X	-	1.0
34. The library has up-to-date journals in my course area.	X	X	X	X	-	X	-	1.0
35. The computers in the library are adequate for student research.	X	X	X	X	-	X	-	1.0
36. The computer laboratory has up-to-date computers.	X	X	X	X	-	X	-	1.0
37. The computers are readily available for student use	X	X	X	X	-	X	-	1.0
38. The Program program office staff are pleasant to students	X	X	X	X	-	X	-	1.0
39. The Program staff are helpful to students	X	X	X	X	-	X	-	1.0
40. The Program administrative staff demonstrate concern for the academic well-being of students	X	X	X	X	-	X	-	1.0
41. The Program administrative staff demonstrate concern for the personal well-being of students	X	X	X	X	-	X	-	1.0
42. The amount of instruction given by lecturers in my								

courses is adequate to enable me progress through the curriculum.	X	O	X	X	-	X	-	0.8
43. The lecturers in the Program have adequate on-the-field professional experience.	X	X	X	X	-	O	-	0.8
44. The lecturers in in the Program promote the development of higher order thinking skills in their teaching.	X	X	X	X	-	O	-	0.8
45. The lecturers in the Program facilitate cooperative learning in the classroom.	X	X	X	X	-	O	-	0.8
46. The lecturers in the Program use a variety of teaching methods to facilitate student learning.	X	X	X	X	-	X	-	1.0
47. The lecturers in the Program are abreast with current trends in the field.	X	X	X	X	-	X	-	1.0
48. For all the various courses instruction is in line with the objectives of the course.	X	O	X	X	-	X	-	0.8
49. The lecturers in the Program are willing to offer extra help to facilitate my learning.	X	X	X	X	-	X	-	1.0
50. The lecturers in the Program encourage the free expressions of opinions in class.	X	X	X	X	-	X	-	1.0
51. The lecturers in the Program employ information technology in their teaching.	X	X	X	O	-	X	-	0.8
52. The lecturers in the Program employ information technology in their communication with students.	X	X	X	O	-	X	-	0.8
53. Lecturers' teaching are continually evaluated by students.	X	X	X	X	-	X	-	1.0
54. The results of student evaluation of lecturers are used to improve student learning.	X	X	X	X	-	X	-	1.0
55. The grading / assessment standards are clearly communicated to me at the beginning of each course.	X	X	X	X	-	X	-	1.0
56. Where appropriate assignments are graded according to well defined rubrics.	X	X	X	X	-	X	-	1.0
57. The Program lecturers always discuss assessment procedures with students.	X	X	X	X	-	X	-	1.0

58. The Program lecturers use a wide variety of classroom assessment techniques.	X	X	X	X	-	X	-	1.0
59. I am given immediate feedback following assignments.	X	X	X	X	-	X	-	1.0
60. Assessments are used by the program lecturers to help me learn better.	X	X	X	X	-	X	-	1.0
61. The assignments reflect the material covered during instruction.	X	X	X	X	-	X	-	1.0
62. Progress in my courses is continuously monitored.	X	X	X	X	-	O	-	0.8
63. My assignments are fairly graded.	X	X	O	X	-	X	-	0.8
64. I am satisfied with the Program assessment / grading methods	X	X	X	X	-	X	-	1.0
65. I have confidence the Program is adequately preparing me for the work place.	X	X	X	X	-	X	-	1.0
66. I am learning as much as I expected in the Program.	X	X	X	X	-	X	-	1.0
67. The program is preparing me to respond to the needs of local industry/business.	X	X	X	X	-	X	-	1.0
68. The internship experiences are providing me with expertise in specialized skills.	X	X	X	X	-	X	-	1.0
69. The program provides the basis for continuing training after graduation.	X	X	X	X	-	X	-	1.0
70. The program is adequately preparing me with skills for communicating with others in my field.	X	X	X	X	-	X	-	1.0
71. The program is adequately preparing me to work in cooperation with others in my line of work.	X	X	X	X	-	X	-	1.0
72. My personal relationship with God is growing as a result of going through the Program.	X	X	X	O	-	O	-	0.6
73. I am being equipped to serve my community as a result of the Program	X	X	X	X	-	X	-	1.0
74. I am being equipped to serve my Church / faith community as a result of the Program.	X	X	X	O	-	X	-	0.8

S-CVI	**0.93**
S-CVI/UA (all items scored 1 divided by total number of items = 53/74)	**0.71**

Item Content Validity Index (I-CVI): Item-level content validity index.
Scale Content Validity Index/Universal Agreement (S-CVI/UA): Scale-level content validity index, universal agreement calculation method.
Note: X denotes pertinence. 0 denotes none pertinence

Graduate Instrument

Ratings Scale by Seven Experts: Items Rated 3 or 4 on a 4-Point Pertinence (Relevance) Scale

Survey items	EXPERTS							Item CVI (I-CVI)
	1	2	3	4	5	6	7	
1. The courses offered met the requirements of the International Federation of Accountants (IFAC).	X	O	X	X	-	X	-	0.8
2. The courses offered meet the requirements of the Institute of Chartered Accountants-Ghana.	X	O	X	X	-	X	-	0.8
3. The objectives of the program are aligned with the mission of the University.	X	X	X	X	-	X	-	1.0
4. A set of written objectives for each course in the program were provided to me.	X	X	X	X	-	X	-	1.0
5. The objectives of each course in the program were clearly stated.	X	X	X	X	-	X	-	1.0
6. The courses offered in the program were in line with the goals and objectives of the program as stated in the bulletin.	X	X	X	X	-	X	-	1.0
7. The courses in the program motivated me to do my best.	X	X	X	X	-	X	-	1.0
8. The program promoted the development of communication skills through presentations.	X	X	X	X	-	X	-	1.0
9. The program promotes the development of communication skills (in students) through presentations.	X	X	X	X	-	X	-	1.0
10. The courses used up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0
11. I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
12. I was sufficiently exposed to current accounting standards (i.e. (IES) (IFAC) and (ICAG).	X	X	X	X	-	X	-	1.0

13. The work experience component of the program provided me with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0
14. Ethical issues in accounting were clearly taught as a course in the program.	X	X	X	X	-	X	-	1.0
15. Ethical issues were identified and highlighted in the courses of the program.	X	X	X	X	-	X	-	1.0
16. The program encouraged the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
17. The general education components of the program were relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
18. The general education components of the program were relevant to the spiritual growth of students.	X	X	X	O	-	X	-	0.8
19. There was internet access to library resources and materials from other parts of campus.	X	X	X	X	-	X	-	1.0
20. Books relevant to courses were available at the library.	X	X	X	X	-	X	-	1.0
21. The relevant course books at the library were current.	X	X	X	X	-	X	-	1.0
22. Current professional journals were available at the library.	X	X	X	X	-	X	-	1.0
23. There was online access to journals and books at the library.	X	X	X	X	-	X	-	1.0
24. Teaching materials were available in sufficient quantities for instruction in the various course (e.g. textbooks, supplies, photocopy materials, etc.).	X	X	X	O	-	X	-	0.8
25. The quality of the teaching materials was of a high standard.	X	X	X	O	-	X	-	0.8
26. The classrooms facilitated instruction (i.e. not overcrowded, comfortable seating, etc.).	X	X	X	X	-	X	-	1.0
27. The teaching and learning facilities had technologies comparable to what students were likely to find in the workplace.	X	X	X	X	-	X	-	1.0

28. The library reading area was adequate.	X	X	X	X	-	X	-	1.0
29. The library operating hours were appropriate.	X	X	X	X	-	X	-	1.0
30. The library resources could be accessed on-line.	X	X	X	X	-	X	-	1.0
31. There were relevant course books at the library.	X	X	X	X	-	X	-	1.0
32. There were relevant books at the reference section of the library.	X	X	X	X	-	X	-	1.0
33. The library had up-to-date journals in my course area.	X	X	X	X	-	X	-	1.0
34. The computers in the library were adequate for student research.	X	X	X	X	-	X	-	1.0
35. The computer laboratory had up-to-date computers.	X	X	X	O	-	X	-	0.8
36. The computers were readily available for student use.	X	X	X	X	-	X	-	1.0
37. The program office staff were pleasant to students	X	X	X	O	-	X	-	0.8
38. The program administrative staff demonstrated concern for the academic well-being of students.	X	X	X	X	-	X	-	1.0
39. The courses offered in the program met the requirements of the International Federation of Accountants (IFAC).	X	X	X	X	-	X	-	1.0
40. The program promoted the development of communication skills through presentations.	X	X	X	X	-	X	-	1.0
41. The program promoted the development of communication skills (in students) through improved writing skills.	X	X	X	X	-	X	-	1.0
42. The courses in the program used up-to-date technologies in the field.	X	X	X	X	-	X	-	1.0

43. I was sufficiently exposed to accounting software currently in use in Ghana (e.g. Microsoft office, etc.).	X	X	X	X	-	X	-	1.0
44. I was 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).	X	X	X	X	-	X	-	1.0
45. The work experience component of the program provided me with sufficient exposure to the world of work.	X	X	X	X	-	X	-	1.0
46. thical issues in accounting were clearly taught as a course in the program.	X	X	X	X	-	X	-	1.0
47. Ethical issues were identified and highlighted in the other courses of the program.	X	O	X	X	-	X	-	0.8
48. The program encouraged the development of a culture of continuous and lifelong learning.	X	X	X	X	-	X	-	1.0
49. The general education components of the program were relevant to the academic growth of students.	X	X	X	X	-	X	-	1.0
50. The general education components of the program are relevant to the spiritual growth of students	X	X	X	X	-	X	-	1.0
51. The lecturers in the program have adequate knowledge of the subject matter they teach.	X	X	X	X	-	X	-	1.0
52. The quality of instruction was adequate to enable me to progress through the curriculum.	X	X	X	X	-	X	-	1.0
53. The lecturers in the program had adequate on-the-field professional experience.	X	X	X	X	-	X	-	1.0
54. The lecturers in the program promoted the development of higher order thinking skills in their teaching.	X	X	X	X	-	X	-	1.0
55. The lecturers in the program facilitated cooperative learning in the classroom.	X	X	X	X	-	X	-	1.0
56. The lecturers in the program used a variety of								

teaching methods to facilitate student learning.	X	X	X	X	-	X	-	1.0
57. The lecturers in the program were abreast with current trends in the field.	X	X	X	X	-	X	-	1.0
58. Teaching of the various courses was in line with the objectives of these courses.	X	X	X	X	-	X	-	1.0
59. The lecturers in the program were willing to offer extra help to facilitate my learning.	X	X	X	X	-	X	-	1.0
60. The lecturers in the program encouraged the free expressions of opinions in class.	X	X	X	X	-	X	-	1.0
61. The lecturers in the program employed information technology in their teaching.	X	X	X	O	-	X	-	0.8
62. The lecturers in the program employed information technology in their communication with students.	X	X	X	O	-	X	-	0.8
63. Lecturers' teaching was continually evaluated by students.	X	X	X	X	-	X	-	1.0
64. The results of student evaluation of lecturers was used to improve student learning	X	X	X	O	-	X	-	0.8
65. The grading / assessment standards were clearly communicated at the beginning of the course.	X	X	X	X	-	X	-	1.0
66. Where possible assignments were graded according to well defined rubrics.	X	X	X	X	-	X	-	1.0
67. The lecturers regularly discussed assessment procedures with students.	X	X	X	X	-	X	-	1.0
68. The lecturers used a wide variety of classroom assessment techniques to improve student learning.	X	X	X	X	-	X	-	1.0
69. I was given immediate feedback following assignments.	X	X	X	X	-	X	-	1.0
70. Assessments were used by the program lecturers to help me learn better.	X	X	X	X	-	X	-	1.0
71. The assignments reflected the material covered during instruction.	X	X	X	X	-	X	-	1.0
72. Progress in my courses was continuously monitored.	X	X	X	X	-	O	-	0.8

73. My assignments were fairly graded.	X	X	O	X	-	X	-	0.8
74. I was satisfied with the program assessment / grading methods	X	X	X	X	-	X	-	1.0
75. The program met my potential employers' need.	X	X	X	X	-	X	-	1.0
76. The program adequately prepared me for the current world of work.	X	X	X	X	-	X	-	1.0
77. I learned as much as I expected in the program.	X	X	X	X	-	X	-	1.0
78. The program has prepared me to respond to the needs of local industry/business.	X	X	X	X	-	X	-	1.0
79. The internship experiences provided me with expertise in specialized skills.	X	X	X	X	-	X	-	1.0
80. The program provided the basis for continuing training after graduation	X	X	X	X	-	X	-	1.0
81. The program adequately prepared me with skills for communicating with others in my field.	X	X	X	X	-	X	-	1.0
82. The program adequately prepared me to work in cooperation with others in my line of work.	X	X	X	X	-	X	-	1.0
83. My personal relationship with God has grown as a result of going through program.	X	X	X	O	-	X	-	0.8
84. I am better equipped to serve my community as a result of the program	X	X	X	X	-	X	-	1.0
85. I am better equipped to serve my Church / faith community as a result of the program.	X	X	X	O	-	X	-	0.8
S-CVI								**0.96**
S-CVI/UA (all items scored 1 divided by total number of items = 70/85)								**0.82**

Item Content Validity Index (I-CVI): Item-level content validity index.
Scale Content Validity Index/Universal Agreement (S-CVI/UA): Scale-level content validity index, universal agreement calculation method.
Note: X denotes pertinence. 0 denotes none pertinence

APPENDIX C

LETTERS OF AUTHORIZATION TO CONDUCT STUDY

LETTER OF AUTHORIZATION FROM THE INSTITUTIONAL REVIEW BOARD,

ANDREWS UNIVERSITY, FOR THE QUANTITATIVE PART OF THE STUDY

Andrews University
Office of Research & Creative Scholarship

April 17, 2013

Samuel Adaboh
Tel: 269-240-7502
Email: adaboh@andrews.edu

RE: APPLICATION FOR APPROVAL OF RESEARCH INVOLVING HUMAN SUBJECTS
IRB Protocol #: 13-074 **Application Type:** Original **Dept.:** Teaching, Learning & Cur.
Review Category: Expedited **Action Taken**: Approved **Advisor:** Larry Burton
Title: An Evaluation of the Bachelor's Degree in Accounting Program in a Ghanaian Private University: A Mixed Methods Study

This letter is to advise you that the Institutional Review Board (IRB) has reviewed your IRB application of research involving human subjects entitled: "An Evaluation of the Bachelor's Degree in Accounting Program in a Ghanaian Private University: A Mixed Methods Study" IRB protocol number 13-074. We approve phase one of the proposal that includes the quantitative phase. Phase two that includes the interviews has not been approved and must be re-submitted as a separate document and approved before any qualitative data can be collected. The study is categorized Expedited.

This approval is valid until April 17, 2014. If your research is not completed by the end of this period you must apply for an extension at least four weeks prior to the expiration date. We ask that you inform IRB whenever you complete your research. Please reference the protocol number in future correspondence regarding this study.

Any future changes made to the study design and/or consent form require prior approval from the IRB before such changes can be implemented. Please use the attached report form to request for modifications, extension and completion of your study.

While there appears to be no more than minimum risk with your study, should an incidence occur that results in a research-related adverse reaction and/or physical injury, this must be reported immediately in writing to the IRB. Any project-related physical injury must also be reported immediately to the University physician, Dr. Hamel, by calling (269) 473-2222. Please feel free to contact our office if you have questions.

Sincerely

Sarah Kimakwa
Research Integrity & Compliance Officer
IRB Office

Institutional Review Board - 4150 Administration Dr Room 322 - Berrien Springs, MI 49104-0355
Tel: (269) 471-6361 Fax: (269) 471-6543 E-mail: irb@andrews.edu

LETTER OF AUTHORIZATION FROM THE SCHOOL OF BUSINESS,

VALLEY VIEW UNIVERSITY

VALLEY VIEW UNIVERSITY

Excellence • Integrity • Service

A Seventh-day Adventist Institution of Higher Learning • Chartered by the National Accreditation Board, Ghana

March 18, 2013

Institutional Review Board
Andrews University
4150 Administrative Drive, room 322
Berrien Springs, MI 94104-0355.

Dear Sir,

PERMISSION TO CONDUCT DISSERTATION STUDY- MR SAMUEL ADABOH

I am pleased to inform you that the request by **Mr. Samuel Adaboh** to conduct a study on **"An evaluation of the bachelor's degree in accounting program in a Ghanaian Private University: A mixed methods study"** at the Department of Accounting, Valley View University, as part of his doctoral programme has been granted.

I have read through the synopsis of his dissertation and am convinced that the outcome of the research will be valuable to us in Valley View University. Accordingly, the School of Business supports this effort and will provide any assistance possible for the successful implementation of this study.

Thank you.

Yours faithfully,

VALLEY VIEW UNIVERSITY
OFFICE OF THE DEAN
SCHOOL OF BUSINESS

Dr. (Mrs.) Irene Akuamoah Boateng
Dean, School of Business
Valley View University

REFERENCE LIST

REFERENCE LIST

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